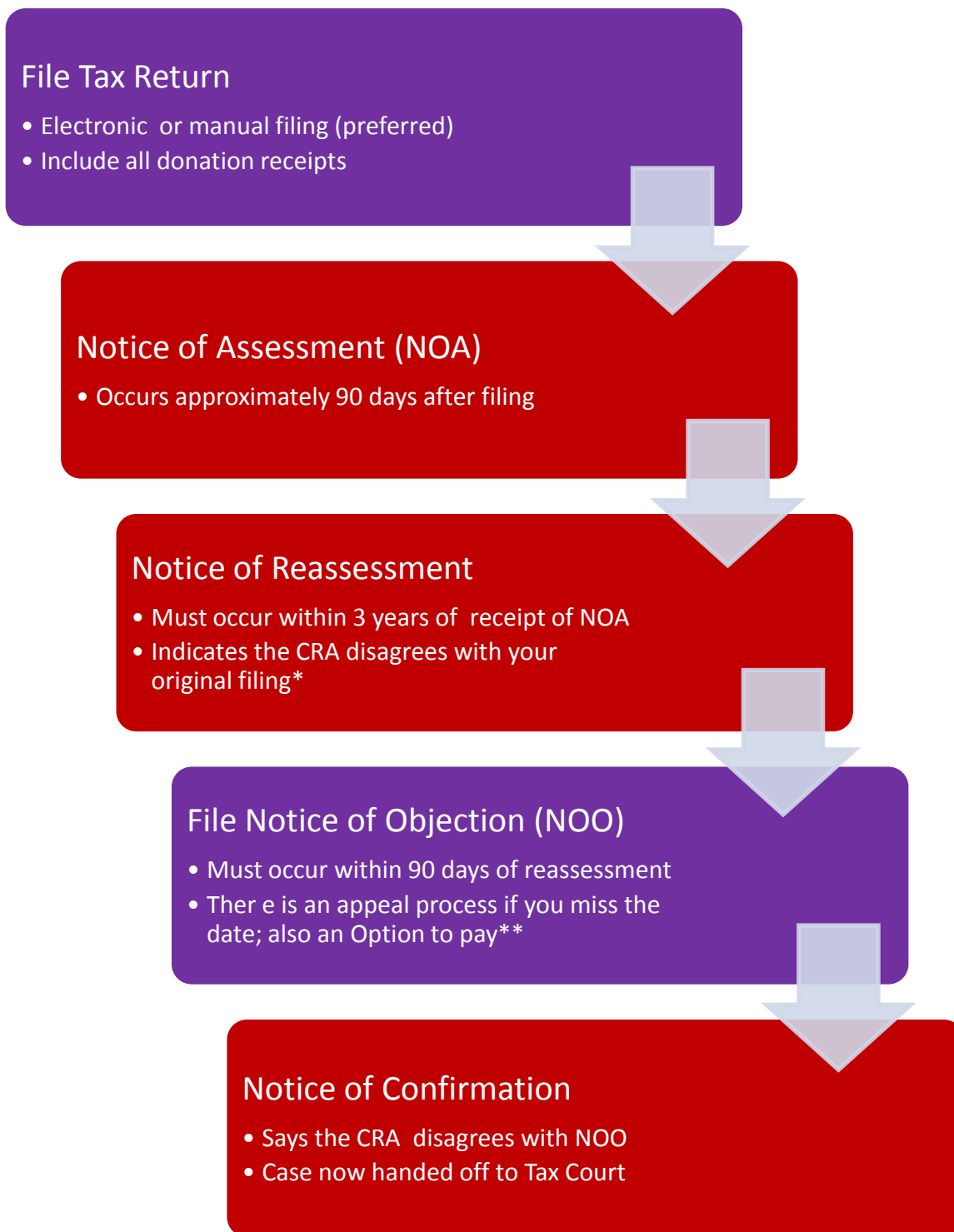


The Document Process: Canada Revenue Agency



* Interest clock starts ticking; rate determined quarterly

** Taxpayer has the right to pay under protest. If you file the NOA but pay anyway, then you will be eligible to recoup your refund if Global Learning Group Inc.'s court case is successful. If a taxpayer pays, but subsequently has a change of heart and wants to get the refund, there is a process whereby this can occur.

Frequently Asked Questions: The CRA Process

		What You Should Do	What CRA May Do	Note
Step 1	Taxpayer Files Tax Return	Electronic or manual filing (preferred) Include all donation receipts.	Keypunches your return into the data system. CRA filters returns associated with a tax shelter #.	Start a file folder and document major moments along the way. This will keep the facts easy to remember.
Step 2	CRA Sends Notice of Assessment	Keep your copy in your files and note the date it's received.	Notice of Assessment comes approx. 90 days after date tax return was filed. CRA may send a survey or questionnaire asking for information about the donation.	Questionnaires ask for lots of detail but have no impact on the outcome. They are irrelevant and may be ignored.
Step 3	CRA Sends Notice of Reassessment (NOA)	Check the Global Learning Group Inc. website (www.glgi.ca) for information.	May occur up to 3 years after NOA.	<u>Don't assume your NOA was received!</u> If you don't send it via registered mail then call CRA and <u>request confirmation</u> it was received.
Step 4	Taxpayer Files Notice of Objection (NOO)	You must file a notice of objection within 90 days. <u>Send this via registered mail (keep the receipt) or drop it in person at a taxation office.</u>	CRA may decline your notice if you miss the deadline. There is an appeal process but it is not easy.	If you call CRA or receive calls, document everything, including who you call.
Step 5	CRA Sends Notice of Confirmation	Make sure you respond to this notice. <u>Immediately notify GLGI if you receive this document.</u>	Says the CRA disagrees with NOO.	Don't confuse this with a document confirming they have received some other correspondence.
Step 6	Taxpayer Files Notice of Appeal	Taxpayer indicates they want to fight the decision. It is unlikely any single taxpayer will be in court as test cases will be selected.	CRA hands the case to Tax Court.	At this point, CRA is out of the picture. Case is handed to Department of Justice. Legal defence fund provides coverage.

Global Learning Group Inc. Contact Information:

To speak with a representative or ask a question, call or email us at:

Address: 60 Columbia Way, Markham, ON L3R 0C9

Telephone: 905-947-4565

Email: giving@glgi.ca

Register for the Online Learning Portal

You can get access to the learner pack by sending the following information to the registrar:

- Your First Name
- Your Last Name
- Your Address, City, Province, Postal Code
- Your Telephone Number

Send this information to:

registration@learn-to-earn.ca

Your user ID and password will be sent to you via email.