

INFORMATION ON FILLING OUT THE NOTICE OF OBJECTION

You will need to file a separate Notice of Objection for each year if you:

- Made donations in more than one year and were reassessed for those years. For example, if you made donations in 2004 and 2005, and the CRA has reassessed both years, then you have to file a Notice of Objection for each year. For example, if you made donations in 2004 and 2005, and the CRA has only reassessed 2004, then you have to file a Notice of Objection for 2004 only. DO NOT file a Notice of Objection for a year for which you have not been assessed. The Notice of Objection will not be valid.
- Carried forward any unused donations to a later year. For example, if you made donations in 2004 but carried forward part of the donation to 2005, AND the CRA has reassessed both years, then you have to file a Notice of Objection for each year. If the CRA has only reassessed 2004, then you have to file a Notice of Objection for 2004 only. DO NOT file a Notice of Objection for a year for which you have not been assessed. The Notice of Objection will not be valid.
- Receive a subsequent Reassessment in response to another matter for the same year in which the original Reassessment applied. The previous Notice of Objection is invalidated. Where a subsequent Reassessment is received it is the donor's responsibility to file another Notice of Objection. If you receive more than one Reassessment for the same year, you should get professional advice.

You or your advisor will need to make enough copies of the attached sample Notice of Objection before completing them for each year that you have been reassessed.

When Must the Notice of Objection be filed?

Your Notice of Objection must be completed and filed with the CRA within 90 days from the Date of your Reassessment.

The Date of your Reassessment appears in a box in a corner on the first page of the Reassessment. The Reassessment will also tell you from which CRA Tax Services Office it was mailed. Your Notice of Objection should be delivered or mailed to the Chief of Appeals at the Tax Services Office indicated on your notice of assessment.

We recommend that you send it by registered mail and that you keep the receipt. In addition to mailing it, you can also fax the Notice of Objection to the appropriate CRA office. The address, telephone and fax numbers for all CRA offices can be found on the CRA website www.cra-arc.gc.ca

Filing the Notice of Objection on time will normally postpone any CRA collection on the amount in dispute. One important exception is the CRA's right of "set-off", which allows the CRA to apply a tax refund owing to you, against any taxes owing to the CRA. Should the CRA do this to you, please let us know because there is a process you can use to get your tax refund. We can let you know if and when the time comes.

Instructions for Completing Your Cover Letter to the Chief of Appeals

- (A) In the space provided, fill in address for the Chief of Appeals. The address is the same CRA address which you will find on your Notice of Reassessment.
- (B) In the "Re:" line, fill in the year you are objecting to.
- (C) Sign the cover letter.
- (D) In the space provided, fill in your name, address and home and business telephone numbers, etc.

Instructions for Completing Your Notice of Objection

- (A) At the top of the Objection, fill in the requested information (your name, address, Social Insurance Number, etc, the tax year that you have been reassessed for, and the Date of Mailing of the Reassessment).
- (B) If you have an authorized representative (example: your financial adviser, lawyer or accountant) fill in their name, address and telephone number. Please do not put GLGI's name as your authorized representative. If you do not have an authorized representative, write "not applicable".
- (C) Review the sample Notice of Objection to confirm it is accurate and complete.
- (D) Sign and Date your Notice of Objection on the last page.

- (E) Enclose a copy of your Notice of Reassessment.
- (F) Deliver or mail by prepaid Registered Mail your Notice of Objection to the Chief of Appeals at the address of the CRA Tax Service Office.
- (G) Mail a copy of the entire package to GLGI c/o Cate Sosa, 60 Columbia Way, Suite 280, Markham, Ontario, L3R 0C9.
- (H) Keep a copy of the entire package for your records.