

GRAHAM TURNER, Ph.D., LL.B
141 Adelaide Street West, Suite 1470,
Toronto, ON
M5H 3L5

MEMORANDUM

DATE: May 9, 2011

RE: Refund Requests

1. We recommend that you send your Refund Requests by registered mail, or fax (if you can obtain a fax number for your Tax Services Office). This will ensure that you can keep a permanent record that you delivered your refund request.
2. If your Refund Request is not answered positively within 90 days, you should file a Service Complaint with CRA, on Form RC193. You should review the service complaint procedure, which is found in Form RC4420. Both forms can be found on the CRA website, www.cra-arc.gc.ca.
3. If you are still not satisfied after a further 90 days, file a complaint with the Tax Ombudsman. Note that you should not complain to the Tax Ombudsman unless you have first filed a Service Complaint with CRA. Note also that the Tax Ombudsman cannot deal with any substantive dispute, such as whether your Notice of Objection is successful. The *Ombudsman* deals ONLY with service issues. The website is www.taxpayersrights.gc.ca; phone 1-866-586-3839.