

## INSTRUCTIONS ON FILLING OUT YOUR 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 2006 and 2007, and the CRA has reassessed both years, then you have to file a separate Notice of Objection for each year.
- **On the other hand,** if you made donations in 2006 and 2007, and the CRA has only reassessed 2006, then you have to file a Notice of Objection for 2006 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 2006 but carried forward part of the donation to 2007, **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 2006, then you have to file a Notice of Objection for 2006 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 for the same year.** The same tax year can be reassessed several times, as long as it is within the allowed reassessment period. Very often, the second or third Reassessment comes **AFTER** a Notice of Objection has already been filed. The Notice of Objection is invalidated by the subsequent Reassessment. Where a second or third 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. Do not assume that GLGI or its lawyers will take care of this for you.

You or your advisor will need to make enough copies of the attached Notice of Objection template 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 mailing of your reassessment. **It is your responsibility to file it on time.**

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](http://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 perhaps 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 the 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
- (C) Sign the cover letter
- (D) In the space provided, fill in your name, address and all contact 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 or GLGI’s lawyers as your authorized representative. If you do not have an authorized representative, write “not applicable”. In that case, the CRA will deal directly with you.
- (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) Keep a copy of the entire package for your records.