

# **T1 ADJUSTMENT REQUEST**

- Use this form to request an adjustment (a reassessment) to an individual income tax return.
- See the back of this form for information on how to complete it.
- Send the completed form to the Individual Client Services and Benefits Division of your tax centre as indicated on your notice of assessment. You can find the address on the back of this form.

A Identification			For filing DO NOT USE THIS AREA							
Social insurance number     Adjustment request for the       Image: line line line line line line line line				Space reserved for administrative purposes						
Address: (please print) same as the return Or:				Acknowledgement     Stall code     CRA User ID     Date     Rev.     Date						
В			this area if you are autho							
Name and address of authorized person or firm preparing this request: (please print)			Letter of authorization (or Form T1013, <i>Authorizing or Cancelling a Representative</i> ) for the year under review ( <b>must</b> indicate level 2—see HOW TO COMPLETE THE FORM on reverse):							
					was submitted previously is attached					
C	Adjustment	details								
on t am	he return you su ount. This may ir	Ibmitted, show th Include receipts, s	ange below. If you have rece e amount stated on the noti- schedules, or other relevant form for information about re	ce as the previ documents. <b>Yc</b>	ous amount. <b>our request</b>	You must provide may be delayed	e supportir <b>if you do</b>	ng documentation for not provide all requ	the entire revised	
	Line number from return or schedule Name of line from return or schedule			Previous amoun	t + _	Amount of change	Revised amount			
			Other details or exp	planations (a	attach an e	xtra sheet if re	quired)			
D	Certification	ı								
l ce	rtify that the info	rmation given on	this form and any documen	ts attached is,	to the best o	f my knowledge,	correct an <u>(Hor</u>			
-	Date Taxpayer signature			Representative signature			(Business)Telephone			
∟ T1-A	DJ E (14)		Vous pouvez obtenir ce forr		•		-800-959-		Canadä	

Send the completed form to your tax centre as indicated on your notice of assessment. You will find the address listed below.

St. John's Tax Centre 290 Empire Avenue St. John's NL A1B 3Z1

Shawinigan-Sud Tax Centre 4695 – 12th Avenue Shawinigan-Sud QC G9N 7S6 Jonquière Tax Centre 2251 René Lévesque Blvd. Jonquière QC G7S 5J1

Summerside Tax Centre 275 Pope Road Summerside PE C1N 5Z7 1050 Notre-Dame Ave. Sudbury ON P3A 5C1 Winnipeg Tax Centre

Sudbury Tax Centre

66 Stapon Road Winnipeg MB R3C 3M2 Surrey Tax Centre 9755 King George Blvd. Surrey BC V3T 5E1

International Tax Services Office 2204 Walkley Road Ottawa ON K1A 1A8 (international and non-resident taxpayers only)

## HOW TO COMPLETE THE FORM

#### Area A: Identification

• Complete this area in full so that we know exactly who you are and what return you want us to reassess. **Note** 

We will accept a change of address only from **you** or **your legal representative**. A legal representative can be someone with your power of attorney, a guardian, or an executor or administrator of your estate.

#### Area B: Authorization

- Complete this area if you are authorizing a person or firm to make this request on your behalf.
- You have to authorize us to discuss your tax matters with this person or firm by providing a signed letter or Form T1013, *Authorizing or Cancelling a Representative.* You do not have to provide a letter or Form T1013 if there is already one on file.
- The letter of authorization or Form T1013 **must** indicate Level 2 to make changes to a taxpayer's account. **Note**

You can get Form T1013 from our Web site at www.cra.gc.ca or by calling 1-800-959-8281.

### Area C: Adjustment details

- Please provide all details for each change you request (you do not have to show a recalculation of your taxes).
- Choose the appropriate plus/minus (+/-) indicator (for losses, e.g. self-employed business loss, chose minus "-").
- If you are changing a line on which you already claimed an amount (see Example 1, below) and you did not previously provide the supporting documentation, you now have to provide supporting documentation for the entire revised amount.
- Supporting documentation may include receipts, schedules, or other relevant documents. Your request may be delayed if you do not provide all required information with this form.
- You can get more information about CRA's rules and policies for reassessments from our Web site at **www.cra.gc.ca** or by calling **1-800-959-8281**.
- Following are two examples of how to complete this area.

### Example 1

Mary filed her 2013 return reporting the following information:

Employment income	\$28,600
Union dues	\$500

After receiving her **notice of assessment**, Mary received an additional T4 slip. It showed \$200 in income and \$20 for union dues. To request a change to her return, Mary will complete Area C as follows:

Line number from return or schedule	Name of line from return or schedule	Previous amount	+ -	Amount of change	Revised amount
101	Employment income	28,600	+	200	28,800
212	Union dues	500	+	20	520

#### Note

Even though Mary did not submit receipts with her tax return for the original union dues claim of \$500, she must now submit those receipts along with her additional T4 slip.

### Example 2

In certain situations there may not be a line number to use when requesting a change. Complete the form as shown in the following example.

John filed his 2013 return without claiming the goods and services tax/harmonized sales tax (GST/HST) credit. When he received his **notice of assessment**, John realized that he had not claimed the credit. Since there is no line number for this claim, John will complete Area C as follows:

Line number from return or schedule	Name of line from return or schedule	Previous amount	+ -	Amount of change	Revised amount
-	GST/HST credit	0	+	1 (Yes)	1 (Yes)

### Area D: Certification

• Make sure either you or your authorized representative signs and dates the request for a change to your return.