Taxpayer Relief Request – Cancel or Waive Penalties and Interest

Use this form to request relief of penalties and interest if you were unable to meet your tax obligations due to circumstances beyond your control. To learn more about taxpayer relief, go to: **canada.ca/penalty-interest-relief**.

If you are not sure whether this is the right form for your situation, use the Self-Evaluation and Learning Tool (SELT): **canada.ca/taxpayer-relief-self-evaluation**. You may also call **1-800-959-8281** (individual) or **1-800-959-5525** (business and self-employed).

Section 1 – Taxpayer identification

Taxpayer name: _____

Mailing address: _____

City, town or community: _____ Province, territory or state: _____

Postal or ZIP code: _____ Country (if other than Canada): _____

Telephone number: _____ Alternate telephone number: _____

Section 2 – Authorized representative identification

Are you submitting this form on behalf of someone else? ☐ Yes ☐ No

Are you a representative with at least **level 2** authorization for all the accounts involved in this relief request?

Note: Level 2 authorization allows you to view and update certain information.

☐ Yes ☐ No

If **no**, you cannot submit this form on behalf of someone else. For information on becoming an authorized representative, go to **canada.ca/taxes-authorize-representative**.

Name of representative: _____

Representative ID (RepID): _____ Telephone number: _____

Representative's firm (if applicable): _____

Mailing address: _____

City, town or community: _____ Province, territory or state: _____

Postal or ZIP code: _____ Country (if other than Canada): _____

Section 3 – Details of request

Find the details needed for your request on your **notice of assessment** or **statement of account**.

Are you requesting penalty relief? ☐ Yes ☐ No

Specify the penalty type(s):

- ☐ Late-filing
- ☐ Failure to file
- ☐ Repeated failure to report income
- ☐ Late-remitting
- ☐ Failure to file electronically
- ☐ Failure to remit
- ☐ Instalment penalty
- ☐ Other _____

Specify the penalty amount:
List multiple amounts separately (for example, write $250 + $250).

_____

Specify tax year or period involved:
If there are multiple tax years or periods, list them all.

_____

Are you requesting interest relief? ☐ Yes ☐ No

Specify the interest type(s):

- ☐ Arrears interest
- ☐ Instalment interest
- ☐ Other _____

Specify the interest amount:
List multiple amounts separately (for example, write $250 + $250).

_____

Specify tax year or period involved:
If there are multiple tax years or periods, list them all.

_____

Were you charged the penalty and/or interest on an **individual** account? ☐ Yes ☐ No

Specify the social insurance number (SIN): | | | | | | | | | |

If you do not have a SIN, use this field to specify a temporary tax number (TTN) or an individual tax number (ITN).

Were you charged the penalty and/or interest on a **business** account? ☐ Yes ☐ No

Specify **only** the business number(s) for the accounts that received the penalty and/or interest:

Corporation | | | | | | | | | **R C** | | | | |

Employer | | | | | | | | | **R P** | | | | |

GST/HST | | | | | | | | | **R T** | | | | |

Information returns | | | | | | | | | **R Z** | | | | |

Other | | | | | | | | | | | | | |

Were you charged the penalty and/or interest on another type of account?
For example, trust (T3), non-resident (NR). ☐ Yes ☐ No

Specify the account number(s) or type(s) for which you are requesting relief:

_____

Section 4 – Reason(s) for your request and supporting documents

Select why you were unable to meet your tax obligations and which documents you will be including to support the reason(s).
To avoid processing delays, it is important to include supporting documentation.

Reason(s) for request	Which supporting documents will you be including for each reason selected?
☐ **Financial hardship – individual** Refers to a situation where you have difficulty affording basic necessities such as food, shelter, and clothing.	It is strongly recommended that you include: ☐ Form RC376, Taxpayer Relief Request – Statement of Income and Expenses and Assets and Liabilities for Individuals (**canada.ca/cra-rc376**) ☐ Bank and credit card statements for the last 3 months Other documents you can include: ☐ Current mortgage statements or rental agreements ☐ Loans and monthly bills ☐ Other: _____ ☐ I will not be providing supporting documents
☐ **Financial hardship – business** Refers to a situation when the continuity of operations, employees' jobs or the welfare of the community as a whole is at risk.	☐ Form T2125, Statement of Business or Professional Activities (for self-employed individuals only)(**canada.ca/business-expenses**) ☐ Current financial statements ☐ Other: _____ ☐ I will not be providing supporting documents
☐ **Natural or human-made disaster** For example, flood, fire, severe weather event, pandemic. For more details on active disaster relief initiatives, go to **canada.ca/cra-disaster-support**.	☐ Fire report ☐ Insurance report ☐ News article ☐ Other: _____ ☐ I will not be providing supporting documents
☐ **Death, accident, serious illness, emotional or mental distress** For example, death of a significant person in your life, death of the taxpayer, motor vehicle accident, depression.	☐ Death certificate or obituary ☐ Doctor's certificate or letter with treatment length, any hospital dates, and how the medical condition impacted you ☐ Other: _____ ☐ I will not be providing supporting documents
☐ **Civil disturbance or disruption in services** For example, postal strike, protests.	Supporting documents are usually not required if the event is public knowledge in Canada. If the event occurred outside of Canada, it may be helpful to provide supporting documentation (for example, a news article).
☐ **CRA error** For example, incorrect information provided by the CRA.	☐ Document or screenshot that gives proof of the error ☐ Other: _____ ☐ I will not be providing supporting documents

Reason(s) for request	Which supporting documents will you be including for each reason selected?
☐ **CRA delay** For example, a delay without cause that exceeded the service standards to resolve an audit or objection.	☐ Document or screenshot that gives proof of the delay ☐ Other: _____ ☐ I will not be providing supporting documents
☐ **Other circumstances (specify)** **Note:** Only use this field if your reason does not fit within the previous categories. _____	☐ Supporting document (specify): _____ ☐ I will not be providing supporting documents

Section 5 – Previous decision

Is this a request to reconsider a previous taxpayer relief decision that you received? ☐ Yes ☐ No

Provide the case number from the decision letter, if known.

GB | |

Explain why you disagree with the previous decision, including any new information that was not previously considered.
If you require more space, include an extra sheet with your form.

⚠ By providing this information, you do **not** need to fill out section 6.

Section 6 – Supporting details

If you require more space, include an extra sheet with your form.
Provide details about why you were unable to file your return on time or make your payment.

Provide any key dates that show why you were unable to meet your tax obligations (for example, a fire on April 29 destroyed your books and records causing you to miss the filing deadline on April 30).

Section 7 – Certification

I certify that the information given on this form and in any attached documents is accurate and complete.

Name of taxpayer or authorized representative:

Signature:

Date:

Remember to attach your supporting documents
You can submit copies of original supporting documentation. If this is a request to reconsider a previous decision, include any new supporting documents.

Privacy Notice
Personal information, including the social insurance number as a personal identifier, is collected under the Income Tax Act, Excise Tax Act, Air Travellers Security Charge Act, Softwood Lumber Products Export Charge Act, 2006, Excise Act, 2001, Select Luxury Items Tax Act, Underused Housing Tax Act, Global Minimum Tax Act, and Greenhouse Gas Pollution Pricing Act to process requests for relief of penalties and interest. It may also be used for any purpose related to the administration or enforcement of these Acts. With the exception of the Air Travellers Security Charge Act and the non-GST/HST provisions of the Excise Tax Act, information may be shared or verified with other federal, provincial or territorial government institutions to the extent authorized by law. Failure to provide this information may result in the denial of your relief request. Personal information is described in the personal information bank, Taxpayer Relief Program (CRA PPU 580) at **canada.ca/cra-info-source**, and is protected under the Privacy Act. Individuals have a right of protection, access to, and correction or notation of their personal information. Please be advised of your right of complaint with the Privacy Commissioner of Canada regarding our handling of your information.

Taxpayer Bill of Rights
You are entitled to fair treatment in all your dealings with the Canada Revenue Agency (CRA). For further information, visit **canada.ca/taxpayer-rights**.

How to send in your form

You can send your completed form and any supporting documentation online or by mail.

Online through the Submit documents service

- Log in to the portal at: **canada.ca/cra-login-services**
- Select "Submit documents" and follow the instructions.

By mail

Residents of Alberta, British Columbia, Saskatchewan, Manitoba, Northwest Territories, Nunavut and Yukon:
Eastern Prairie Tax Services Office Taxpayer Relief
800-360 Main Street
PO Box 1022 Stn Main
Winnipeg MB R3C 2W2

Residents of Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador:
Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Non-resident or international taxpayers:
Send your request to either of the listed offices.

What to expect after you have sent your request

- We may contact you if we need help understanding your request or to get any additional information.
- You will get a letter acknowledging that we have received your request and a letter once a decision has been made.
- For information on the timeliness standard for issuing decision letters, go to **canada.ca/cra-service-standards**.