Clear Data

Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

T1 Adjustment Request

- Submitting a T1 adjustment online is easy, efficient, and environmentally friendly with Change my Return (CMR) in My Account and ReFILE. You can get more information about My Account by going to **canada.ca/my-cra-account** and ReFILE by going to **canada.ca/refile**.
- Use this form to request an adjustment (a change) to an individual income tax return when your request for adjustment falls into one of the exceptions from the CMR and ReFILE services. To view a list of these exceptions, visit **canada.ca/change-tax-return** and **canada.ca/refile**.
- Send the completed form to the tax centre as indicated on the back of this form.

A Identification

Social insurance number

Adjustment request for the _____ **tax year**
(complete a separate form for each year)

Full name: (please print your surname first)

Address: (please print)
- ☐ same as the return
- ☐ Or:

For filing ☐ **Do not use this area**

Space reserved for administrative purposes

C

☐ Acknowledgement ☐ Stall code

CRA User ID	Date	Rev.	Date

B Authorization – Complete this area if the adjustment request is being made by an authorized individual.

Name and address of authorized person or firm preparing this request: (please print)

RepID EFILE#

Form AUT-01, Authorize a Representative for Access by Phone and Mail for the year under review (**must** indicate Type of access Option 2) – see HOW TO COMPLETE THE FORM, Area B: Authorization, on reverse:

☐ was submitted previously ☐ is attached

C Adjustment details

List the details of your requested change below. If you have received an assessment or reassessment notice with an amount that is different from the amount on the return you submitted, show the amount stated on the notice as the previous amount. You must provide supporting documentation for the entire revised amount. This may include receipts, schedules, or other relevant documents. **Your request may be delayed if you do not provide all required information with this form.** See the back of this form for information about required documentation and for examples of how to complete this area.

Line number from return or schedule	Name of line from return or schedule	Previous amount	+ –	Amount of change	Revised amount

Other details or explanations (attach an extra sheet if required)

D Certification

I certify that the information given on this form and any documents attached is, to the best of my knowledge, correct and complete.

(Home) _____
(Business) _____

Date | Taxpayer signature | Representative signature | Telephone

Privacy Notice

Personal information is collected under the Income Tax Act to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Personal information is described in Individual Returns and Payment Processing CRA PPU 005 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 that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

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How to complete the form

Area A: Identification

- Complete this area in full.

Note
We will accept a change of address only from you or your legal representative. A legal representative is an executor or administrator of your estate, someone with a power of attorney or guardian. You can authorize your representative online using the "Authorized representative(s)" service in My Account. For more information, go to **canada.ca/my-cra-account** or see Form AUT-01.

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 completed Form AUT-01, Authorize a Representative for Access by Phone and Mail. **You do not have to provide a Form AUT-01 if there is already one on file.**
- Form AUT-01 **must** indicate Type of access Option 2 to make changes to a taxpayer's account.
- You can print Form AUT-01 from our website at **canada.ca/cra-forms-publications**.

Area C: Adjustment details

- Provide all details for each change you request (do not provide a recalculation of your taxes).
- Choose the appropriate plus/minus (+/–) indicator (for losses, for example, 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, include the supporting documentation for the entire revised amount with this form.
- 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.
- For more information about CRA's rules and policies for reassessments, visit our Web site at **canada.ca/taxes** or call **1-800-959-8281**.
- The following example shows how to complete this area.

Example
Mary filed her 2019 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
10100	Employment income	28,600	+	200	28,800
21200	Union dues	500	+	20	520

Note
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.

Area D: Certification

- You or your authorized representative must sign and date this form.

Where to send your form

Send this form and any supporting documents, if applicable, to the tax centre that serves your area. Use the chart below to get the address.

If your tax services office is located in:	**Send your correspondence to the following address:**
Alberta, Manitoba, Northwest Territories, London, Saskatoon, Thunder Bay, Hamilton, Kitchener/Waterloo, Windsor, British Columbia, Yukon, and Regina	Winnipeg Tax Centre Post Office Box 14000, Station Main Winnipeg MB R3C 3M2
Toronto Centre, Toronto East, Toronto North, Toronto West, Barrie, Sudbury, Outaouais, Prince Edward Island, Belleville, Montréal, Ottawa, Sherbrooke, New Brunswick, Newfoundland and Labrador, Nova Scotia, Kingston, Peterborough, and St. Catharines	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1
Chicoutimi, Montérégie-Rive-Sud, Laval, Nunavut, Rouyn-Noranda, Québec, Rimouski, and Trois-Rivières	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2

If your country of residence is: **(Deemed residents, non-residents, and new or returning residents of Canada)**	**Send your correspondence to the following address:**
Denmark, France, Netherlands, United Kingdom, USA	Winnipeg Tax Centre Post Office Box 14000, Station Main Winnipeg MB R3C 3M2 CANADA
All other countries	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1 CANADA