

<p><b>Step 1:</b></p> <ul style="list-style-type: none"><li>- Download the <a href="#">request to extend the deadline</a>.</li><li>- Enter (i) your name and (ii) the date of the Notice of Assessment, in the appropriate fields</li><li>- Save the properly completed request locally on your computer</li></ul>	
<p><b>Step 2:</b></p> <ul style="list-style-type: none"><li>- Access your <a href="#">MyAccount for Individuals</a></li></ul>	



**Step 3:**

- Click the "File a Formal Dispute" option at the bottom of the page in the navigation area on the left

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Savings and pension plans

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CORRESPONDENCE

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Audit enquiries

File a formal dispute



a) On the next page, click the “Start” button at the bottom.

## File a formal dispute

[Help](#)

### 1 Before you begin

Before filing a formal dispute to launch the first step of a formal process, you may find it faster to talk to us first to get the answers you need. Many disputes are resolved this way. You can write to us or refer to the [Telephone Numbers](#) page to find the point of contact that is right for you.

If you are enquiring about a formal dispute that you have already sent to the CRA, allow 30 days from when you first sent it in before calling us.

The "File A Formal Dispute" service will permit you to electronically file a notice of objection to an assessment, reassessment, determination or redetermination directly to the intake centre of the CRA's Appeals Division for review and validation. In the case of CPP/EI, this service will permit you to appeal a decision from the CPP/EI Rulings Division to the Minister of National Revenue for review and validation.

[Learn more about filing a formal dispute](#)

### Time limits

If you are an individual (other than a trust), or filing for a testamentary trust, the time limit for filing an objection is whichever of the following two dates is later:

- one year after the date of the return's filing deadline; or
- 90 days after the day we sent the notice of assessment.

For an appeal of a ruling under the Canada Pension Plan (CPP) and/or Employment Insurance (EI) Act, the time limit for filing your formal dispute (Appeal to the Minister of National Revenue) is 90 days after the date you were notified of the decision from the CPP/EI Rulings Division.

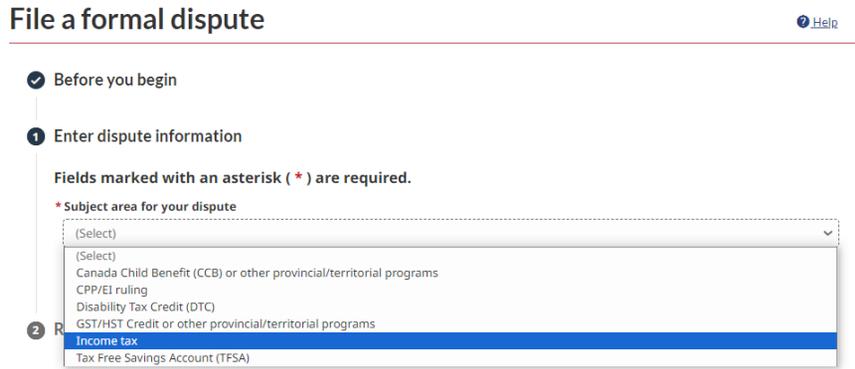
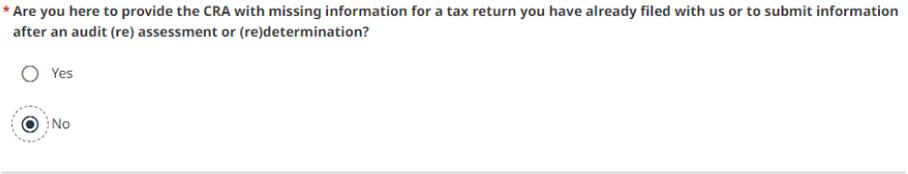
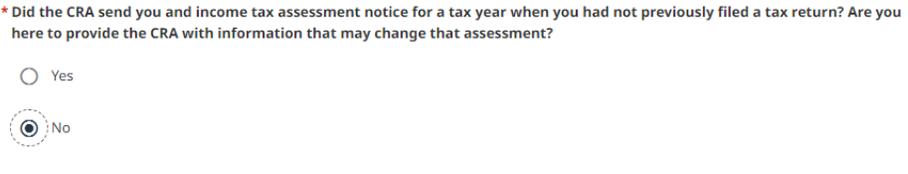
In every other case, including assessment of taxes in respect of over-contributions to a RRSP or TFSA, you have to file an objection within 90 days of the day we sent the notice of assessment.

### 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](https://canada.ca/taxpayer-rights).

Start



<p>b) On the next page, scroll down the menu and select the option “<b>Income Tax</b>”.</p>	
<p>c) The following question will appear: “Are you here to provide the CRA with missing information for a tax return you have already filed with us or to submit information after an audit (re) assessment or (re)determination?”</p> <p>Click “<b>No</b>”.</p>	
<p>d) The following question will appear: “Did the CRA send you and income tax assessment notice for a tax year when you had not previously filed a tax return? Are you here to provide the CRA with information that may change that assessment?”</p> <p>Click “<b>No</b>” (unless special circumstances apply to your case).</p>	



<p>e) Scroll down the menu “Tax year/ base year printed on your notice” and select “<b>2021</b>”.</p>	<p>*Tax year/ base year printed on your notice</p> <div style="border: 1px solid gray; padding: 5px;"> <p>(Select) ▾</p> <p>(Select)</p> <p>2024</p> <p>2023</p> <p>2022</p> <p><b>2021</b></p> <p>2020</p> <p>2019</p> <p>2018</p> <p>2017</p> <p>2016</p> <p>2015</p> <p>2014</p> <p>2013</p> <p>2012</p> </div>
<p>f) Complete the appropriate information regarding your 2021 Notice of Assessment:</p> <p><b>*VERY IMPORTANT:</b> <i>if you received more than one Notice of Assessment for your 2021 taxation year, must object to the last notice issued</i></p> <p>i. the number of the Notice (you will find this on the top right of the Notice; but note that most of the notices do not have a number);</p> <p>ii. the date of the Notice (you will also find it on the top right of the Notice; for most of the members, the notice will have been issued sometime in the year 2022).</p>	<p><b>Number of notice (if printed on notice)</b> (optional)</p> <input style="width: 200px; height: 25px;" type="text"/>  <p><b>Date of notice</b> (Optional)</p> <input style="width: 150px; height: 25px;" type="text" value="YYYY - MM - DD"/>
<p>g) Add the telephone number at which you can be reached.</p>	<p><b>Contact phone number</b> (Optional)</p> <input style="width: 100px; height: 25px;" type="text"/> <span style="margin-left: 100px;">ext.</span> <input style="width: 60px; height: 25px;" type="text"/>



h) In the following “**relevant facts and reasons**” section, we recommend that you copy and paste the bolded text below in its entirety:

*NOTE: If you received a damages amount less than \$1,500, replace the reference to \$1,500 in paragraph 7 with the amount of damages you received*

**[All capitalized terms used herein have the meanings ascribed to them in the attached Application for an extension of time to file a notice of objection]**

- 1. At all material times, the Taxpayer was an individual resident in Canada for the purposes of the Act.**
- 2. In early 2016, the federal government implemented a new payroll system for its employees called Phoenix.**
- 3. PSAC negotiated with Treasury Board in an attempt to resolve the issues caused by Phoenix and to obtain compensation for its members. These negotiations resulted in the Phoenix Agreement, which was signed in July 2020. Paragraph 11 of the Phoenix Agreement provided that all affected PSAC members would receive a payment of up to \$1,500 as general damages for stress, aggravation and pain and suffering related to the many failures encountered by**

**\*Please state the relevant facts and reasons**  
Maximum 2,500 characters

[All capitalized terms used herein have the meanings ascribed to them in the attached Application for an extension of time to file a notice of objection]

1. At all material times, the Taxpayer was an individual resident in Canada for the purposes of the Act.
2. In early 2016, the federal government implemented a new payroll system for its employees called Phoenix.
3. PSAC negotiated with Treasury Board in an attempt to resolve the issues caused by Phoenix and to obtain compensation for its members. These negotiations resulted in the Phoenix Agreement, which was signed in July 2020. Paragraph 11 of the Phoenix Agreement provided that all affected PSAC members would receive a payment of \$1,500 as general damages for stress, aggravation and pain and suffering related to the many failures encountered by Phoenix (i.e., the Damages), in addition to a payment of \$1,000 for the delayed implementation of the 2014 collective agreements.
4. The Damages provided for in paragraph 11 of the Phoenix Agreement were paid to the Taxpayer in the Year 2021 and were thereafter erroneously included in income in the Assessment issued to the Taxpayer by the Minister.

2332/2500



Phoenix (i.e., the Damages), in addition to a payment of up to \$1,000 for the delayed implementation of the 2014 collective agreements.

4. The Damages provided for in paragraph 11 of the Phoenix Agreement were paid to the Taxpayer in the Year 2021 and were thereafter erroneously included in income in the Assessment issued to the Taxpayer by the Minister.

5. In accordance with the relevant case law (see, e.g., the principles set out in *Tsiaprailis v. Canada*, 2005 SCC 8) and the Minister's long-standing policy (see, e.g., IT-365R2, "Damages, settlements and similar receipts"), damages paid in respect of personal injuries, including general damages for pain and suffering, such as the Damages, are exempt from tax.

6. The proper tax treatment of the Damages was jointly submitted by PSAC and the Minister to the TCC in the case of *Wendy-Ann Moulton v. His Majesty the King* (Docket No. 2023-894(IT)APP). This application resulted in PSAC and the Minister entering into an Agreement whereby the Minister committed to treat the Damages as a non-taxable amount for all PSAC members with a valid objection to their 2021 assessment.

7. Based on the facts of this case and in light of the applicable law, it is clear that the Damages were exempt from tax, which the Minister acknowledged in the Agreement.



**For these reasons, the Assessment is unfounded and must be canceled and replaced by a reassessment reducing the Taxpayer's taxable income by \$1,500, along with refund interest calculated in accordance with the Act.**

i) Make sure that all fields are filled in correctly and then click “**Next**” at the bottom of the page

#### Supporting documents

Documents to support your facts and reasons may be uploaded after the final step in this submission process. Once you have completed and submitted your dispute, you will be directed to the 'Confirmation Page'.

Please print this page for your records as it will provide you the following information:

- a Case number (GB1234 5678 9012) which is required to submit additional documents and for future reference; and
- a link to 'Submit Documents' where you will find instructions if you would like to provide supporting documentation

[Back](#)

[Next](#)



j) On the next page, you see a summary of your relevant information. If the information is correct, click “Submit”.

2 Review and submit

Dispute information ✎ Edit

Subject area: Income tax

Tax year(s): 2021

Number of notice:

Date of notice: July 08, 2022

Contact phone number:

Relevant facts/reasons:

[All capitalized terms used herein have the meanings ascribed to them in the attached Application for an extension of time to file a notice of objection] 1. At all material times, the Taxpayer was an individual resident in Canada for the purposes of the Act. 2. In early 2016, the federal government implemented a new payroll system for its employees called Phoenix. 3. PSAC negotiated with Treasury Board in an attempt to resolve the issues caused by Phoenix and to obtain compensation for its members. These negotiations resulted in the Phoenix Agreement, which was signed in July 2020. Paragraph 11 of the Phoenix Agreement provided that all affected PSAC members would receive a payment of \$1,500 as general damages for stress, aggravation and pain and suffering related to the many failures encountered by Phoenix (i.e., the Damages), in addition to a payment of \$1,000 for the delayed implementation of the 2014 collective agreements. 4. The Damages provided for in paragraph 11 of the Phoenix Agreement were paid to the Taxpayer in the Year 2021 and were thereafter erroneously included in income in the Assessment issued to the Taxpayer by the Minister. 5. In accordance with the relevant case law (see, e.g., the principles set out in *Tsiapraillis v. Canada*, 2005 SCC 8) and the Minister's long-standing policy (see, e.g., IT-365R2, "Damages, settlements and similar receipts"), damages paid in respect of personal injuries, including general damages for pain and suffering, such as the Damages, are exempt from tax. 6. The proper tax treatment of the Damages was jointly submitted by PSAC and the Minister to the TCC in the case of *Wendy-Ann Moulton v. His Majesty the King* (Docket No. 2023-894(IT)APP). This application resulted in PSAC and the Minister entering into an Agreement whereby the Minister committed to treat the Damages as a non-taxable amount for all PSAC



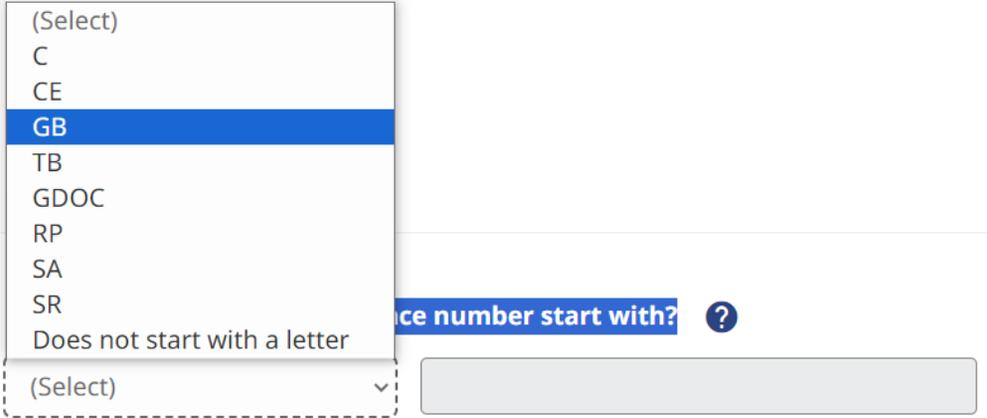
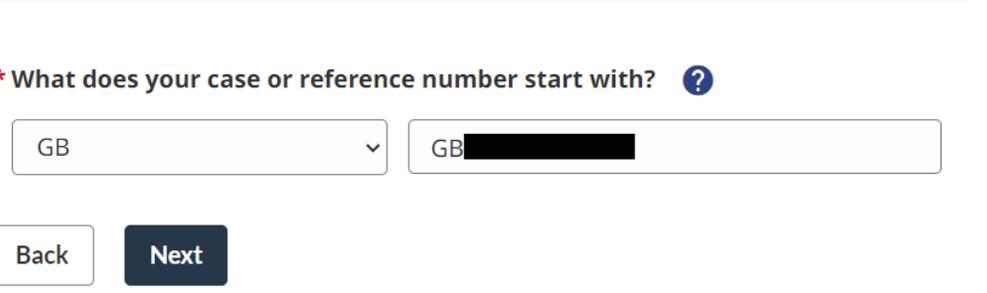
Public Service Alliance of Canada  
Alliance de la Fonction publique

<p>k) A confirmation page will appear with a confirmation number beginning with “GB”. Make a note of this number.</p>	<div data-bbox="884 212 1818 354"> <p><b>Success</b>          We have <b>received</b> your objection. The Appeals Division will complete the review. Its mandate is to fully and impartially review decisions reached by other Canada Revenue Agency divisions. The Revenue Collections Division has been advised you filed an objection. Your case number is: GB [REDACTED]</p> </div> <div data-bbox="884 378 1818 711"> <p><b>Dispute summary</b></p> <table border="1"> <tr> <td><b>Case number:</b></td> <td>GB [REDACTED]</td> </tr> <tr> <td><b>Subject area:</b></td> <td>Income tax</td> </tr> <tr> <td><b>Tax year(s):</b></td> <td>2021</td> </tr> <tr> <td><b>Number of notice:</b></td> <td></td> </tr> <tr> <td><b>Date of notice:</b></td> <td>July 08, 2022</td> </tr> </table> </div>	<b>Case number:</b>	GB [REDACTED]	<b>Subject area:</b>	Income tax	<b>Tax year(s):</b>	2021	<b>Number of notice:</b>		<b>Date of notice:</b>	July 08, 2022
<b>Case number:</b>	GB [REDACTED]										
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<b>Number of notice:</b>											
<b>Date of notice:</b>	July 08, 2022										
<p><b>*VERY IMPORTANT:</b> your notice of objection will be rejected by the CRA if you do not follow the following step 4 instructions until the end:</p> <p><b>Step 4:</b></p> <ul style="list-style-type: none"> <li>- Do not quit the page yet</li> <li>- Go at the bottom and click on the option “<b>Submit Documents</b>”</li> </ul>	<p><b>If there’s a balance owing</b>, interest will continue to grow on the unpaid balance. You can reduce or avoid interest charges by making a payment on your account.</p> <p>The Canada Revenue Agency will pay interest on any amount it refunds you if your objection is allowed. The Revenue Collections Division has been advised you have filed an objection.</p> <div data-bbox="898 878 1896 1016"> <p><b>Submitting supporting documents</b>          To <a href="#">Submit Documents</a> supporting your dispute and for future reference, the above case number is required. Please print or save a copy for your records, as this information will not be available after you leave this page.</p> </div> <p><b>Please note the Canada Revenue Agency does not correspond by email on this matter.</b></p> <p>Thank you for using our online services to file your formal dispute. We will contact you once we have completed our preliminary review on the validity of your request.</p> <p><b>If you have any questions please call:</b></p> <p>Toll Free Public Enquiries Line: 1-866-242-3161 (English), 1-866-276-0969 (French)</p> <p>Outside Canada: 613-940-8563 (We accept collect calls)</p> <p>Print this page for your records.</p>										



<p>a) On the next page, click the button “<b>Start</b>”.</p>	<p><b>i</b> Before you begin</p> <p>This service allows you to securely send documents electronically to the CRA. You can use this service when:</p> <ol style="list-style-type: none"> <li>1. You would like to send documents associated to a specific CRA program; or</li> <li>2. We have communicated with you requesting documents and have provided a case or reference number or invited you to use this service. This number is either given to you by mail in a letter, by phone, in person by a CRA official, or on the confirmation screen of a previous document submission.</li> </ol> <p><b>Start</b></p>
<p>b) The following question will appear: “Do you have a case or reference number?”</p> <p>Click “<b>Yes</b>”.</p>	<p>Fields marked with an asterisk ( * ) are required.</p> <p>* Do you have a case or reference number? <b>?</b></p> <p><input checked="" type="radio"/> Yes</p> <p><input type="radio"/> No</p>



<p>c) The following question will appear: “What does your case or reference number start with?”</p> <p>Scroll down the menu and choose “<b>GB</b>”.</p>	 <p>A screenshot of a web form. At the top, a dropdown menu is open, showing options: (Select), C, CE, GB (highlighted in blue), TB, GDOC, RP, SA, SR, and Does not start with a letter. Below the menu, the question '* What does your case or reference number start with?' is displayed with a question mark icon. To the right of the question is a text input field containing 'GB' followed by a blacked-out area.</p>
<p>d) Enter your GB number and click “<b>Next</b>”.</p>	 <p>A screenshot of the same web form. The dropdown menu now shows 'GB' selected. The text input field contains 'GB' followed by a blacked-out area. Below the input fields are two buttons: 'Back' and 'Next'. The 'Next' button is highlighted in dark blue.</p>
<p>e) On the next page, click on the button “<b>Attachment</b>”. An attachments window will appear. Click “<b>Browse</b>” and select the request to extend the deadline that you have previously completed and saved locally (step 1), then click “<b>Open</b>”.</p>	<p>(This section is empty in the provided image.)</p>



f) Once the correct document is selected, we recommend that you copy and paste the following text in its entirety into the section **“Provide a brief description of your document”**:

**This is a request for an extension of time to file a notice of objection that the taxpayer is filing with their notice of objection for the 2021 taxation year.**

Then, click **“Upload file(s)”**.

## Attachments ✕

Fields marked with an asterisk ( \* ) are required.

Allowable file types: .pdf, .doc, .docx, .xls, .xlsx, .rtf, .txt, .jpg, .jpeg, .tiff, .tif, .xps

**\*File**

Maximum total file upload size is 1 GB.

Request.pdf ✕

**\*Provide a brief description of your document**

Maximum 254 characters

This is a request for an extension of time to file a notice of objection that the taxpayer is filing with their notice of objection for the 2021 taxation year.

159/254 characters

**Total file size: 68.23 KB.**



g) You will be returned to the previous page with a summary of the document. Review the information and if it is accurate, click “Next”.

## 2 Attachments

Fields marked with an asterisk ( \* ) are required.

### \*Attach your files

Attach up to 10 files associated with your case/reference number.

Description	File name	File size	Actions
This is a request for an extension of time to file a notice of objection that the taxpayer is filing with their notice of objection for the 2021 taxation year.	Request.pdf	68.23 KB	 Remove

Items per page: 1    1 to 1 of 1    << < > >>

Total file size: 68.23 KB.

Maximum total file upload size is 500 MB.

 Attachments

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Next



h) On the review and Submit page, click “Submit”.

**3 Review and Submit**

Fields marked with an asterisk ( \* ) are required.

Review the following information before submission

Case/reference number [Edit](#)

GB [REDACTED]

Attach file(s) [Edit](#)

Description	File name	File size
This is a request for an extension of time to file a notice of objection that the taxpayer is filing with their notice of objection for the 2021 taxation year.	Request.pdf	26.57 KB

Items per page: 1    1 to 1 of 1    < > >>

[Back](#)    [Submit](#)



i) A confirmation page will appear. Keep a copy of the confirmation number for your records.

## > Submit documents - Confirmation

[Help](#)

As of February 13, 2024

[Print/Save](#)



### Success

You have successfully **submitted 1 document** to your case or reference number (GB [REDACTED]).

#### Submission details

**Confirmation number:** [REDACTED]

**Case/reference number:** GB [REDACTED]

**Uploaded files:** Request.pdf

Please keep your confirmation number and reference number. You may use this reference number for any future submissions regarding this request.

Keep all your receipts and supporting documents in case we ask to see them. You may want to print this page for your records.

