



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 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?
<input type="checkbox"/> 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: <input type="checkbox"/> Form RC376, Taxpayer Relief Request – Statement of Income and Expenses and Assets and Liabilities for Individuals (canada.ca/cra-rc376) <input type="checkbox"/> Bank and credit card statements for the last 3 months Other documents you can include: <input type="checkbox"/> Current mortgage statements or rental agreements <input type="checkbox"/> Loans and monthly bills <input type="checkbox"/> Other: _____ <input type="checkbox"/> I will not be providing supporting documents
<input type="checkbox"/> 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.	<input type="checkbox"/> Form T2125, Statement of Business or Professional Activities (for self-employed individuals only)(canada.ca/business-expenses) <input type="checkbox"/> Current financial statements <input type="checkbox"/> Other: _____ <input type="checkbox"/> I will not be providing supporting documents
<input type="checkbox"/> 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 .	<input type="checkbox"/> Fire report <input type="checkbox"/> Insurance report <input type="checkbox"/> News article <input type="checkbox"/> Other: _____ <input type="checkbox"/> I will not be providing supporting documents
<input type="checkbox"/> 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.	<input type="checkbox"/> Death certificate or obituary <input type="checkbox"/> Doctor's certificate or letter with treatment length, any hospital dates, and how the medical condition impacted you <input type="checkbox"/> Other: _____ <input type="checkbox"/> I will not be providing supporting documents
<input type="checkbox"/> 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).
<input type="checkbox"/> CRA error For example, incorrect information provided by the CRA.	<input type="checkbox"/> Document or screenshot that gives proof of the error <input type="checkbox"/> Other: _____ <input type="checkbox"/> I will not be providing supporting documents

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

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.

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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.

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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, Digital Services 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.