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Canada Revenue Agency / Agence du revenu du Canada

Request for Taxpayer Relief – Cancel or Waive Penalties and Interest

Information to help you complete a request for taxpayer relief

By mail

- Complete this form (one form for each taxpayer).
- Print clearly.
- Mail the completed form to the designated office listed later in this document.

Online

- Individuals, businesses or their representatives can apply online through My Account, My Business Account or Represent a Client by:
  - using the "Request relief of penalties and interest" service; or
  - filling out this form and selecting the "Submit documents" service.

For more information on how to submit documents online, go to Submit documents online.

Representative authorization

A representative must have the proper authorization to access their clients' tax information. Depending of the tax account, you may be able to view, add or modify an authorized representative online. You may also use form **AUT-01, Authorize a Representative for Offline Access** to give a representative offline access (e.g.by phone, fax, mail and in person). This form is available at **canada.ca/cra-forms**. For information on how to give authorization, go to **canada.ca/taxes-authorize-representative**.

For more information about relief from penalties and interest, and the related forms and publications, go to **canada.ca/penalty-interest-relief**. You may also call **1-800-959-8281** (individual enquiries) or **1-800-959-5525** (business and self-employed enquiries).

Supporting documents

Submit all relevant documents that support your request for relief from penalties and interest. Include copies of any correspondence sent to you by the Canada Revenue Agency (CRA) (e.g. notices, statements, letters, etc.) that show the penalties and interest charged to your account.

Depending on the reason for your request, some examples of supporting documents have been provided in the table below. This list is not exhaustive.

Note: You can submit copies of the original supporting documentation.

Reasons	**Example(s)**	**Supporting documents**
Inability to pay or financial hardship	Not applicable	Fill out Form RC376, Taxpayer Relief Request – Statement of Income and Expenses and Assets and Liabilities for Individuals, to state your financial situation or provide a written statement. Documents to support your financial disclosure may include: current mortgage statements and property assessments or rental agreements, loans and monthly bills, all bank and credit card statements for the most recent three months and all current investment statements. Business clients should include a copy of their income and expense statement and assets and liabilities statement.
Death/accident/serious illness/ emotional or mental distress	Death of a significant other, motor vehicle accident, cancer, depression, stroke	Death certificate or obituary. Doctor's certificate or letter indicating the type of illness, length of treatment (onset of illness and the date or expected date of recovery), hospital dates, if they apply, and any explanations regarding the effect the medical condition may have had on meeting your tax obligations.
Natural or human-made disaster	Flood, fire	Insurance statements, fire/police report.
Civil disturbance or disruptions in services	Postal strike	Usually not required as such events are public knowledge.
CRA delay or error	Undue delays in resolving an audit or objection, incorrect information provided by the CRA	Explain in writing the details and timelines of the delay or error caused by the CRA.

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Please read the "Information to help you complete this form" on page 1.

Section 1 – Identification

Taxpayer name	**Account number(s) for this request**
	Individual: social insurance number
Mailing address	Employer: RP
	GST/HST registrant: RT
	Corporation: RC
City / Prov./Terr./State	Other: account number, type of return, etc.
Postal or zip code / Country (if other than Canada)	

Telephone: Home ______ Work ______

Section 2 – Details of request

1. Type of request:

a) ☐ Penalty relief: Specify type of penalty and amount, if known. ______

b) ☐ Interest relief: Specify type of interest and amount, if known. ______

2. Reason(s):

Indicate the reason(s) for your request. Refer to "Information to help you complete this form" on page 1 for more details.

☐ Canada Revenue Agency error

☐ Canada Revenue Agency delay

☐ Inability to pay/financial hardship

☐ Natural or human-made disaster

☐ Death/accident/serious illness/emotional or mental distress

☐ Civil disturbance or disruptions in services.

☐ Other circumstances: Specify ______

3. Year(s)/period(s) involved:

Individuals/corporations: indicate the taxation year(s)/taxation year-end(s) ______

Employers: indicate the pay period(s) or type of information return involved ______

GST/HST registrants: indicate the reporting period(s) involved ______

Others: indicate period(s)/years(s) involved ______

4. Indicate if this is a first or second review request:

☐ first review

☐ second review

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5. Information to support your request (attach an extra sheet if you need more space):

Note: It is important to provide the (CRA) with a complete and accurate description of your circumstances to explain why your situation merits relief.

First review: Describe all the circumstances and facts supporting your request for relief from penalties and interest. Explain how the circumstances prevented you from meeting your tax obligations. Provide a history of events including any steps that you have taken to correct or avoid this tax situation.

Second review: State the reasons why you disagree with the previous decision. Include any new documents to support your claim.

Section 3 – Certification

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

Name of taxpayer or representative

Title of representative (if applicable)

Representative's firm (if applicable)

Representative's Address

Home telephone number

Business telephone number

Signature of taxpayer or representative

Year Month Day

Date

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**.

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, 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/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.

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Where to send this form and supporting documents

Province or territory of residence	Designated office
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
Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador	Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 5Z7
Non-resident or international taxpayers	Send your request to one of the designated offices above.

Glossary:

- **Financial hardship**:
  - For an individual, financial hardship refers to a prolonged inability to provide basic necessities such as food, medical care, transportation, or accommodation.
  - For a business, financial hardship refers to situations when the continuity of business operations, the employees' jobs, and the welfare of the community as a whole are jeopardized.
- **Second review**: Request to reconsider a previous decision.
- **Representative**: A representative is a person or business that you authorize to deal with the CRA for you. This person could be your spouse or common-law partner, other family member, friend, or accountant.

  You are the legal representative of a deceased person if you are in one of the following situations:
  - You are named as the executor in the will;
  - You are appointed as the administrator of the estate by a court;
  - You are the liquidator for an estate in Quebec;
  - You are requesting to be the deceased's representative by completing an Affidavit form for intestate situations (when there is no will or other legal documents).