



Government
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Taxpayers' Ombudsman



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WHO IS THE TAXPAYERS' OMBUDSMAN?

The Taxpayers' Ombudsman is an independent and impartial officer who is appointed to investigate complaints from people who believe they have been treated unfairly or unprofessionally by the Canada Revenue Agency (CRA). The Office of the Taxpayers' Ombudsman (OTO) also identifies and investigates systemic and emerging service-related issues that have a negative impact on taxpayers. Our work is directed at upholding the Taxpayer Bill of Rights and helping the CRA provide the highest level of service to Canadians.

Our aim is to resolve complaints impartially, informally and quickly. If we cannot assist with a particular

complaint, we will explain why, and suggest other avenues for resolving the matter.

We cannot override the decisions of the CRA, nor issue directions to its staff. Instead, we resolve disputes through consultation and negotiation, and if necessary, by making formal recommendations to the Minister of National Revenue.

Since the inception of the OTO in 2008, we have assisted in resolving many thousands of individual complaints, and brought about significant improvements in the CRA's service to, and treatment of, taxpayers and benefit recipients.

MANDATE OF THE TAXPAYERS' OMBUDSMAN

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The mandate of the Taxpayers' Ombudsman is to assist, inform and advise the Minister of National Revenue about any matter relating to service provided to taxpayers by the CRA. That mandate is fulfilled by:

- providing an impartial, independent, and efficient system for handling individual complaints from taxpayers about the service or treatment they receive from the CRA;
- identifying and investigating emerging and systemic service issues related to CRA programs and processes and making recommendations for improvements or corrective action directly to the Minister;
- facilitating taxpayer access to the CRA; and
- raising awareness of the Taxpayer Bill of Rights and the role of the Taxpayers' Ombudsman.

COMPLAINTS

WE CAN REVIEW

The Taxpayers' Ombudsman will review complaints that are related to service provided by the CRA.

A service-related complaint includes:

- mistakes, which could refer to misunderstandings, omissions, or oversights;
- undue delays;
- poor or misleading information;
- unfair treatment; and
- staff behaviour.

The Taxpayers' Ombudsman will also review complaints where any of the following service rights outlined in the Taxpayer Bill of Rights may not have been respected by the CRA:

Article 5: The right to be treated professionally, courteously, and fairly;

2 **Article 6:** The right to complete, accurate, clear, and timely information from the CRA;

Article 9: The right to lodge a service complaint and to be provided with an explanation of the CRA's findings;

Article 10: The right to have the costs of compliance taken into account when tax legislation is administered;

Article 11: The right to expect the CRA to be accountable;

Article 13: The right to expect the CRA to publish service standards and report annually;

Article 14: The right to expect the CRA to warn you about questionable tax schemes in a timely manner;

Article 15: The right to be represented by a person of your choice.

The Taxpayers' Ombudsman will not become involved in matters related to legislation or interpretation of tax policy. Since there are already well-defined mechanisms for dealing with these kinds of issues, we will provide advice on what you should do if your complaint is outside the Taxpayers' Ombudsman's mandate.

COMPLAINTS WE CANNOT REVIEW

The role of the Taxpayers' Ombudsman is to provide a final, impartial review of a service-related complaint after the CRA's internal complaint resolution mechanisms have been exhausted. We can review complaints about service that arose as far back as one year before the appointment of the Taxpayers' Ombudsman (i.e., from February 21, 2007, onward).

There are certain types of complaints that we cannot review, such as complaints that are not service-related, or complaints that do not fall within the mandate of the Taxpayers' Ombudsman. For example, the Taxpayers' Ombudsman does not:

- review complaints relating to tax policy or program legislation (there are already well-defined mechanisms for dealing with these kinds of issues);
- review matters that are before the courts;

- direct the CRA to take action; and
- review complaints that other statutory bodies would deal with, such as Official Languages.

If your complaint is not about the way you were served or treated by the CRA, there are other routes to follow. For example, if you do not agree with an assessment or a determination the CRA has made, you may refer to the CRA Web site at www.cra.gc.ca/resolvingdisputes.

If you are not sure if your complaint is service-related, feel free to contact us. We will try to help you access the proper complaint resolution mechanisms with the CRA or refer you to the appropriate department or agency. If your complaint relates to issues that we cannot review, we will inform you as soon as possible.



BEFORE CONTACTING US . . .

Before you file a service-related complaint with the Taxpayers' Ombudsman, please follow these steps:

1. Try to resolve the service-related issue with the CRA employee you have been dealing with or call the number you have been given.
2. If the service-related issue is not resolved, speak with the employee's supervisor.
3. If you are still not satisfied with the way your service-related issue is being

handled, file a formal complaint with the CRA's Service Complaints program by completing form RC193, *Service Related Complaints*. Information about the CRA service-related complaint process can be found in pamphlet RC4420, *Information on CRA – Service Complaints*. You can get any forms or publications you need from the CRA Web site at www.cra.gc.ca/forms or by calling 1-800-959-2221.

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SUBMITTING A COMPLAINT

If you are not satisfied with the way your service-related complaint was handled by the CRA, submit the details of your complaint to the Taxpayers' Ombudsman using our complaint form. You will find a hardcopy of this form within this guide. You can also access a fillable version, or submit your complaint electronically, by visiting our Web site at www.oto-boc.gc.ca.

If you are using the hardcopy or fillable version, send the completed complaint form along with any supporting documentation by fax to 1-866-586-3855, or by mail to:

Office of the Taxpayers' Ombudsman
50 O'Connor Street, Suite 724
Ottawa ON K1P 6L2
Canada

Alternate formats are also available by calling the Taxpayers' Ombudsman at **1-866-586-3839** weekdays (except holidays) from 8:15 a.m. to 4:30 p.m. (Eastern time).

Note: *There are no costs associated with filing a complaint or for any service provided by the Taxpayers' Ombudsman.*

GENERAL TIPS

WHEN SUBMITTING A COMPLAINT

- Keep a record of events, conversations and a copy of any letters you sent to and received from the CRA.
- When contacting the CRA general enquiries line, you are entitled to know the identity of the call centre agent you are dealing with. We suggest that you ask for the first name, employee identification number, and regional suffix of the agent serving you. Keep this information with the records of your conversation. This will reinforce the agent's accountability and help you trace the source of information should you have to follow up. If the agent refuses to provide this information, ask to speak to a supervisor.
- Be clear about what you would like to happen as a result of making the complaint. Are you looking for an apology, or a service that should have been provided but was not?
- Complete all the applicable areas of the complaint form.
- Sign and date Section 4 of the form, "Consent to disclose information," to authorize the exchange of information between the OTO and the CRA for the purpose of reviewing your complaint.
- If you are designating a representative to act on your behalf, provide the identifying information for your representative. Both you and your representative must sign and date Section 5 of the form, "Third party authorization."

If you need help filling out the complaint form, you can call our Office at **1-866-586-3839** and one of our staff members will be pleased to assist you.

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WHAT TO EXPECT

WHEN WE RECEIVE YOUR COMPLAINT

1. Acknowledgement

We will acknowledge the receipt of your complaint. We will also provide you with a reference number to use if you need to contact us regarding the case.

2. Screening

If we cannot review your complaint, we will inform you of the reason and refer you, as needed, to the appropriate area within the CRA, or suggest who might be able to help you.

3. Review process

An examination officer will be assigned to your case. We will conduct an impartial review of your complaint based on all the available information in order to decide what we believe is fair and reasonable in the circumstances of the case.

The examination officer will keep you informed throughout the process. You can also contact us and speak to the examination officer assigned to your file.

4. Commitment to service

At the OTO, we are committed to providing the best possible service to taxpayers who contact us. We fulfill this commitment to service by following three underlying service standards.

The OTO:

- ensures that phone calls in queue are answered by an agent within three minutes – 95% of the time;
- acknowledges receipt of taxpayer contact and/or complaints within two business days – 100% of the time; and
- provides taxpayers with an update on their file every 15 business days – 100% of the time.

5. Conclusion

At the end of our review, we will send you and the CRA the outcome of our review along with our recommendation, if applicable. We will follow up with the CRA on any recommendations that we make.

As part of our recommendations to the CRA, we can suggest that the CRA:

- give further reasons for a decision;
- correct a misunderstanding, omission, or oversight;
- offer an apology;
- change a policy or procedure;
- make changes to systems or applications;
- review its service standards; or
- consider further staff training.

PRIVACY AND SHARING OF INFORMATION WITH THE CRA

In order to fully review your complaint, the OTO may need to share information with the CRA. We will only share information with your consent. The information collected is treated with confidentiality.

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