



Canada Revenue
Agency

Agence du revenu
du Canada

Taxpayer Bill of Rights Guide:

Understanding your rights as a taxpayer



CANADA 150

Is this guide for you?

This guide is for people who deal with the Canada Revenue Agency (CRA). The guide gives you information on the 16 rights in the Taxpayer Bill of Rights and explains what you can do if you believe that we have not respected your rights.

For a poster version of the Taxpayer Bill of Rights, see Poster RC4417, *Taxpayer Bill of Rights*.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to **cra.gc.ca/alternate**. You can also get our publications and your personalized correspondence in these formats by calling **1-800-959-8281**.

La version française de ce guide est intitulée *Charte des droits du contribuable : Pour comprendre vos droits en tant que contribuable*.

Table of contents

	Page		Page
What is the Taxpayer Bill of Rights?	4	12. You have the right to relief from penalties and interest under tax legislation because of extraordinary circumstances	9
How are your rights protected?	4	13. You have the right to expect us to publish our service standards and report annually	9
Your rights	4	14. You have the right to expect us to warn you about questionable tax schemes in a timely manner	9
1. You have the right to receive entitlements and to pay no more and no less than what is required by law	4	15. You have the right to be represented by a person of your choice	10
2. You have the right to service in both official languages.....	4	16. You have the right to lodge a service complaint or request a formal review without fear of reprisal	10
3. You have the right to privacy and confidentiality ...	5	Our Commitment to Small Business	10
4. You have the right to a formal review and a subsequent appeal	5	1. The CRA is committed to administering the tax system in a way that minimizes the costs of compliance for small businesses	10
5. You have the right to be treated professionally, courteously, and fairly	6	2. The CRA is committed to working with all governments to streamline service, minimize cost, and reduce the compliance burden	10
6. You have the right to complete, accurate, clear, and timely information	6	3. The CRA is committed to providing service offerings that meet the needs of small businesses	11
7. You have the right, unless otherwise provided by law, not to pay income tax amounts in dispute before you have had an impartial review	7	4. The CRA is committed to conducting outreach activities that help small businesses comply with the legislation we administer	11
8. You have the right to have the law applied consistently	7	5. The CRA is committed to explaining how we conduct our business with small businesses	11
9. You have the right to lodge a service complaint and to be provided with an explanation of our findings	7	Online services	12
10. You have the right to have the costs of compliance taken into account when administering tax legislation	8	For more information	13
11. You have the right to expect us to be accountable ...	8		

What is the Taxpayer Bill of Rights?

The Taxpayer Bill of Rights describes and defines 16 rights and builds upon the Canada Revenue Agency's (CRA) corporate values of professionalism, respect, integrity, and cooperation. It describes the treatment you are entitled to when you deal with the CRA. The Taxpayer Bill of Rights also sets out the CRA Commitment to Small Business to ensure their interactions with the CRA are conducted as efficiently and effectively as possible.

For more information about your rights and what you can expect when you deal with the CRA, go to cra.gc.ca/rights.

How are your rights protected?

The process through which your rights are protected varies depending on the right(s) being considered.

Your rights

1. You have the right to receive entitlements and to pay no more and no less than what is required by law

Under this right, you can expect to receive the benefits, credits, and refunds to which you are entitled under the law. You can also expect to pay no more and no less than the correct amount required under the law.

Information about entitlements and tax obligations

We give information about entitlements and obligations on our website at cra.gc.ca. Our webpages explain most of the tax situations that individuals and businesses face in their dealings with us.

Our publications also contain information about your particular situation. For more information, see "Forms and publications" on page 13.

Do you have questions?

Contact us if you do not agree with, or do not understand:

- a tax assessment;
- a credit determination;
- a benefit determination; or
- any other decision we have made.

If you still disagree with our explanation after talking to us, you have the right to a formal review and then an appeal. For details on when and how to exercise this right, see "4. You have the right to a formal review and a subsequent appeal" on page 5.

2. You have the right to service in both official languages

The *Official Languages Act* gives you the right to communicate with, and receive services from, the federal government in English or French at designated bilingual offices. The CRA is committed to providing services in both official languages at all our designated points of service.

If we have not served you in the official language of your choice

We want you to let us know. You can do so by calling us. For our contact information, see "General enquiries" on page 13.

If you feel your concerns have still not been fully considered after this first contact, you can file a complaint with the CRA Service Complaints Program. To find out how to file a service complaint, see "9. You have the right to lodge a service complaint and to be provided with an explanation of our findings" on page 7.

If your concerns are not being addressed to your satisfaction at any time during this process, you can contact the Office of the Commissioner of Official Languages. You can do so:

- online at ocol-clo.gc.ca; or
- by telephone at 1-877-996-6368.

3. You have the right to privacy and confidentiality

Under this right, you can expect us to protect and manage the confidentiality of your personal and financial information according to the laws we administer, such as the:

- *Income Tax Act*;
- *Excise Tax Act*;
- *Excise Act, 2001*; and
- *Privacy Act*.

Only employees who need your information to administer programs and legislation have access to your information.

We also take other steps to protect your information and make sure it is kept confidential. For example, we follow government-wide and internal policies on the security of information and privacy. We also regularly review our internal processes to make sure your information is safe.

If you feel we did not respect your right to privacy and confidentiality

We want you to let us know. You can do so by contacting the Access to Information and Privacy Directorate by:

- email at ATIP-AIPRP@cra-arc.gc.ca; or
- telephone at 1-866-333-5402.

If you feel your concerns have still not been fully considered after this first contact, you can file a complaint with the CRA Service Complaints Program. To find out how to file a service complaint, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on page 7.

If at any time during the process you are not satisfied with the way we treat your concerns about the handling of your personal information, you can make a complaint with the:

- Office of the Information Commissioner of Canada:
 - online at oic-ci.gc.ca; or
 - by telephone at 1-800-267-0441.
- Office for the Privacy Commissioner of Canada:
 - online at priv.gc.ca or;
 - by telephone at 1-800-282-1376.

Breaches of confidentiality

Contact us at once if you believe that the confidentiality of your information has been compromised or shared with someone whom you did not authorize to represent you. If we confirm that your information has been compromised, we will act to prevent the fraudulent use of the information in our systems and processes.

For tips on protecting your personal information and preventing breaches of confidentiality, go to cra.gc.ca/security.

4. You have the right to a formal review and a subsequent appeal

This right means that you are entitled to a formal review of your file, if you believe you have not received your full entitlements under the law or if you have not been able to reach an agreement with us on a tax or penalty matter.

Speak to us if you disagree with one of our decisions

Disagreements can be caused by a lack of information or by simple miscommunication. Before you file an objection or appeal a CRA decision, contact us to obtain an explanation of your notice. Also, if you have new or additional information, you can request an adjustment. But know this—talking to us will not delay the deadline for filing an objection or an appeal.

Interest charges will continue to accrue during this period. In circumstances that are specified in legislation, such as when an amount is in jeopardy, the CRA can take collection action even though an objection or an appeal has been filed.

After talking to us, you may not be satisfied with our explanation, or you may think we have misinterpreted the facts or we have not applied the law correctly. If you find yourself in one of these situations, you have a legislated right to object, appeal, or request a second-level review of your concern. Objections, appeals, and reviews may deal with such things as:

- income tax assessments and reassessments;
- Canada Pension Plan and Employment Insurance assessments and rulings;
- goods and services tax/harmonized sales tax (GST/HST) assessments and reassessments;
- determinations and re-determinations of the GST/HST credit, the Canada Child Benefit and the Universal Child Care Benefit; and
- taxpayer relief requests and voluntary disclosures.

For more information about what to do in specific situations and to find out how to file an objection or an appeal, or to ask for a second-level review, go to cra.gc.ca/resolvingdisputes or call us. For our contact information, see “General enquiries” on page 13.

To make sure our review processes are impartial

Officers at the CRA are responsible for carrying out complete, professional, and impartial reviews of disputes that arise as a result of:

- administrative decisions;
- assessments of income tax, excise tax, GST/HST;
- Canada Pension Plan and Employment Insurance rulings and assessments; and
- assessments under the *Air Travellers Security Charge Act* and the *Softwood Lumber Products Export Charge Act, 2006*.

The officer responsible for handling your file will not have been involved with the original decision under dispute. This independent review will involve:

- applying acts administered by the CRA and reviewing CRA policies;
- considering your point of view; and
- when necessary, asking for a technical opinion from CRA experts or from the Department of Justice Canada.

The officer assigned to your file will conduct a preliminary review of the facts and issues relevant to your situation. As part of this review, you or your authorized representative may be contacted to discuss the issues in dispute and to get more documents and details. You will also be offered copies of material the CRA is relying on to support its position. The officer will then consider the information and make a decision.

If you are not satisfied with the decision reached by the officer, you can appeal or seek a judicial review of that decision from the appropriate court or, for certain matters, to the Canadian International Trade Tribunal.

5. You have the right to be treated professionally, courteously, and fairly

You can expect we will treat you courteously and with consideration at all times, including when we ask for information or arrange interviews and audits. Integrity, professionalism, respect, and co-operation are our core values and reflect our commitment to giving you the best possible service.

You can also expect us to listen to you and to take your circumstances into account, which is part of the process of making impartial decisions according to the law. We will then explain our decision and inform you of your rights and obligations regarding that decision.

If you feel we have not treated you professionally, courteously, and fairly

We want you to let us know. You can do so by using the CRA Service Complaint process. To find out how to file a service complaint, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on the next page.

6. You have the right to complete, accurate, clear, and timely information

You can expect us to provide you with complete, accurate, and timely information in plain language explaining the laws and policies that apply to your situation.

Complete, accurate, clear, and timely information

We have a wide variety of information available electronically, by telephone, and in print (generalized and specialized publications).

Our enquiries agents have extensive training and reference tools that let them respond quickly and accurately to your questions and provide you with the highest quality of service.

We offer our forms and publications in multiple formats for persons with a visual impairment. We use plain language and revise our publications to make sure that they are accurate and complete.

If you feel the information you received from us was inadequate

We want you to let us know. You can do so by using the CRA Service Complaint process. To find out how to file a service complaint, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on this page.

7. You have the right, unless otherwise provided by law, not to pay income tax amounts in dispute before you have had an impartial review

You have the right not to pay **personal tax amounts** in dispute until you have had an impartial review by the CRA or, if you have filed an appeal to the Tax Court of Canada, until that court has issued its decision. **Interest charges will continue to accrue during this period.**

In circumstances that are specified in legislation, such as when an amount is in jeopardy, the CRA can take collection action even though an objection or appeal has been filed.

If you disagree with a decision that resulted in an amount owing

You have the right to object to an assessment or reassessment if you think we did not apply the law correctly. If you disagree with, or do not understand, an assessment or a reassessment, you should contact us at once for an explanation. If you can provide some evidence that our assessment is not correct, we will suspend collection actions on the part of the assessed taxes that you are questioning until the matter is reviewed and resolved. However, you have to pay at once any amounts not in dispute.

For more information on your rights and obligations in paying disputed personal tax amounts, go to cra.gc.ca/collections.

8. You have the right to have the law applied consistently

It is your right to have us apply the law consistently so everyone gets their entitlements and pays the right amount. We will take your particular circumstances into account as allowed by law.

Accuracy and consistency are essential in the administration of tax legislation. We take a number of measures to make sure that we administer legislation in a consistent manner across the country. These measures include:

- systematically analyzing the most common errors made by taxpayers and taking steps to prevent them;
- training our employees;
- issuing technical directives; and
- reviewing our technical publications for accuracy.

If we have not applied the law consistently or correctly in your situation

You should talk to us. If you still disagree with our decision after talking to us, you have the right to ask for a formal review of your file and to then have our decision reviewed by a court.

To find out on how to ask for a formal review under the legislation we administer, see “4. You have the right to a formal review and a subsequent appeal” on page 5.

9. You have the right to lodge a service complaint and to be provided with an explanation of our findings

You can expect that if you make a service-related complaint, you will be listened to and given the opportunity to explain your situation. We will deal with your complaint promptly and in confidence, and we will explain our findings.

Generally, “service” refers to the quality and timeliness of the work we performed. A service complaint could involve having received unclear or misleading information, staff behaviour matters, mistakes, or undue delays.

If you are not satisfied with the service you received

You can try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA’s correspondence. If you do not have contact information, go to cra.gc.ca/contact.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, *Service-Related Complaint*. For more information, go to cra.gc.ca/complaints or see Guide RC4540, *Complaints and Disputes*.

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman. For more information, go to oto-boc.gc.ca.

10. You have the right to have the costs of compliance taken into account when administering tax legislation

We recognize the need to minimize the time, effort, and costs you have to incur to comply with the tax and benefit legislation we administer. At the same time, we have a duty to protect Canada's tax base by ensuring the highest possible level of tax compliance.

We believe that most individuals and businesses, given the opportunity, information, and tools, will voluntarily comply with the law. To promote this type of voluntary compliance, we try to make your dealings with us as straightforward and as convenient as possible by:

- offering services through multiple channels including the Internet, telephone, and mail;
- being practical in our interactions with you by reducing and simplifying, whenever possible and appropriate, the work, time, and effort you devote to preparing your taxes;
- improving how and when we communicate with you; and
- streamlining our internal processes.

If you feel we have not upheld your right to have the costs of compliance taken into account when administering tax legislation

We want you to let us know. You can do so by using the CRA Service Complaint process. To find out how to file a service complaint, see "9. You have the right to lodge a service complaint and to be provided with an explanation of our findings" on page 7.

11. You have the right to expect us to be accountable

You have the right to expect us to be accountable for what we do. When we make a decision about your tax or benefit affairs, we will explain that decision and tell you about your rights and obligations. We are accountable through Parliament to all Canadians. We report to Parliament on our performance and the results we achieve against our service standards.

If you feel we are not being accountable to you for what we do

We want you to let us know. You can do so by using the CRA Service Complaint process. To find out how to file a service complaint, see "9. You have the right to lodge a service complaint and to be provided with an explanation of our findings" on page 7.

We are accountable to Canadians for the decisions we make

You can expect that the information we give you is accurate and understandable. We try to explain the laws in language that is plain and clear, to provide our services in both official languages, and to explain the decisions we make.

Contact us if you do not agree with or do not understand, a tax assessment, a credit or benefit determination, or any other decision that we have made. We will give you a complete explanation and make any needed changes. For more information, see "4. You have the right to a formal review and a subsequent appeal" on page 5.

We are accountable to Parliament for the programs and legislation we administer

Each year, the CRA tables its annual report and a summary of its corporate business plan in Parliament. The plan sets out the CRA's objectives for a three-year period, and the report describes the progress we have made in meeting those objectives. The Auditor General of Canada audits the CRA's financial statements.

You can get our business plan and annual report by going to cra.gc.ca/agency. This webpage also contains information on our internal audits, program evaluations and public opinion research.

We welcome any comments you may have about our annual report. If you need more information or want to send us suggestions, you can write to:

Director
Planning and Reporting Division
Agency Strategy and Reporting Directorate
Canada Revenue Agency
555 MacKenzie Avenue
5th Floor, Connaught Building
Ottawa ON K1A 0L5

12. You have the right to relief from penalties and interest under tax legislation because of extraordinary circumstances

This right means that we will consider your request to waive or cancel all or part of any penalty and interest charges, if you were prevented from complying with your tax obligations because of circumstances beyond your control.

Cancellation of penalties or interest

The CRA administers legislation, commonly called the taxpayer relief provisions, that gives the CRA discretion to cancel penalties or interest when taxpayers cannot meet their tax obligations because of circumstances beyond their control.

The CRA's discretion to cancel penalties or interest is limited to any tax year, fiscal period or reporting period, as applicable, ending in any of the 10 calendar years before the year in which you make your request.

To make a request, fill out Form RC4288, *Request for Taxpayer Relief – Cancel or Waive Penalties or Interest*. For more information about the cancellation of penalties or interest and how to submit your request, go to cra.gc.ca/taxpayerrelief.

13. You have the right to expect us to publish our service standards and report annually

Service standards are the basis of our performance management system and represent our public commitment to the level of service you can expect from us under normal circumstances.

We set targets for achieving each service standard based on operational realities and infrastructure, available resources, historical performance, degree of complexity of the work, and Canadians' expectations.

We regularly revise our service standards to make sure they are up-to-date and relevant. When our performance results drop significantly below targets, it is a signal to us to take action.

We measure our performance against our service standards and publish the results in our annual report, which is tabled in Parliament every year. Our annual report is available at cra.gc.ca/agency.

If you feel we did not meet our service standards

We want you to let us know. You can do so by using the CRA Service Complaint process. To find out how to file a service complaint, see "9. You have the right to lodge a service complaint and to be provided with an explanation of our findings" on page 7.

14. You have the right to expect us to warn you about questionable tax schemes in a timely manner

You can expect us to provide you with timely information about questionable tax schemes that are under scrutiny by the CRA. We can only warn you about tax schemes after we become aware of them and have determined that they may be questionable.

Cracking down on abusive tax schemes

We try to provide information that will help you understand how to protect yourself against questionable tax schemes and the consequences of participating in them. We take a number of steps to crack down on abusive tax schemes. For example, we sign agreements with international and domestic partners to exchange information, we use new technologies and other techniques to track and identify promoters and users of tax schemes, and we combine our expertise into special centres to better tackle complex tax schemes.

Protect yourself!

Our Tax Alert initiative provides you with information about enforcement activities, as well as warnings about tax avoidance and tax evasion schemes. Protect yourself against these schemes, and learn about the consequences of participating in them by going to cra.gc.ca/alert.

If you feel we have not warned you about questionable tax schemes in a timely manner

We want you to let us know. You can do so by using the CRA Service Complaint process. To find out how to file a service complaint, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on page 7.

15. You have the right to be represented by a person of your choice

You can choose a person to represent you and to get advice about your tax and benefit affairs. Once you authorize us to deal with this person, we can discuss your situation with your representative. However, you are still legally responsible for your tax and benefit affairs, even if you choose to have someone act for you.

If you feel we have not respected your right to be represented by the person of your choice

We want you to let us know. You can do so by using the CRA Service Complaint process. To find out how to file a service complaint, see “9. You have the right to lodge a service complaint and to be provided with an explanation of our findings” on page 7.

16. You have the right to lodge a service complaint or request a formal review without fear of reprisal

We know that to be trusted and efficient, we must conduct ourselves ethically and honestly, and the CRA strives to do so every day. Our employees are expected to act in accordance with the CRA *Code of integrity and professional conduct* and the *Values and Ethics Code for the Public Sector*.

These codes are terms and conditions of employment and they reinforce our commitment to serve the public with integrity, professionalism, respect, and cooperation.

This right means that if you file a service complaint or request a formal review of a CRA decision, you can be sure that the CRA will treat you impartially, and that you will receive the benefits, credits, and refunds to which you are entitled, and pay no more or no less than what is required by law. You need not fear reprisal.

We are required to apply the law and relevant CRA guidelines and policies, which may include the charging of penalties, or requiring the payment of your debt. When CRA employees act within the law, these actions do not constitute acts of reprisal.

If you believe that you have experienced reprisal, fill out Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to cra.gc.ca/reprisalcomplaints.

Our Commitment to Small Business

We believe that we can help reduce the costs small businesses incur to pay their taxes by simplifying and reducing the frequency of their interactions with us, and by improving our communications with them. This lets small businesses focus their energy and resources on what they do best—creating jobs and growth for the Canadian economy.

1. The CRA is committed to administering the tax system in a way that minimizes the costs of compliance for small businesses

We recognize that small businesses need to minimize the time, effort, and costs they incur to comply with the tax legislation we administer. We have to balance this concern with our responsibility to administer the legislation efficiently and economically. We try to make our dealings with small business as straightforward and convenient as possible.

2. The CRA is committed to working with all governments to streamline service, minimize cost, and reduce the compliance burden

We work with federal departments and provincial and territorial governments to determine areas where we can administer tax programs for them or co-ordinate service delivery to reduce costs for businesses and governments.

We are committed to working with all governments to reduce the administrative and paper burden on small businesses to help them become more competitive.

3. The CRA is committed to providing service offerings that meet the needs of small businesses

We work to make sure small businesses can interact with the CRA as quickly, simply, and effectively as possible. We continually improve our services and the various ways we make them available.

For example, you can now choose to receive notices of assessment and reassessment, as well as some letters online. When you register for online mail, the CRA will no longer print and mail correspondence items to you. Instead, you will receive an email to notify you that there is mail to view in your secure online business account at cra.gc.ca/mybusinessaccount.

4. The CRA is committed to conducting outreach activities that help small businesses comply with the legislation we administer

We conduct community visits and other outreach programs to promote awareness of tax obligations and entitlements, and to help small businesses comply with the requirements of the legislation we administer. Some outreach programs are designed to give assistance to particular sectors or businesses. These education and outreach activities improve communications between the CRA and small businesses.

For more information on the events and seminars offered by the CRA, go to cra.gc.ca/events.

5. The CRA is committed to explaining how we conduct our business with small businesses

We will clearly explain the steps we will follow in our interactions with small businesses. We will help them understand what they can expect when we conduct an audit, provide a ruling, review an objection to a tax assessment, undertake collection action, or conduct other activities related to the administration of tax legislation.

For more information on programs you need to know about, and to get an overview of your obligations and entitlements under the laws that we administer, go to cra.gc.ca/smallbusiness.

My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week.

To register for My Account, go to cra.gc.ca/myaccount. Registration is a two-step process. You will be asked to enter some personal information and create a user ID and password or use a Sign in Partner. Be sure to have your current and previous year's personal tax returns on hand. To register, a return for one of these two years must have been assessed. After you complete step one, you will have instant access to some of your tax and benefit information. Step two includes the mailing of the CRA security code. We will mail it to the address we have on file for you. The separate mailing of the security code is a measure used to protect you from identity theft and to ensure the security of your personal information. You will have access to the full suite of services available in My Account once you enter your code.

An authorized representative can access most of these online services through Represent a Client at cra.gc.ca/representatives.

Handling business taxes online

Save time using the CRA's online services for businesses. You can:

- authorize a representative, an employee, or a group of employees, who has registered with Represent a Client, for online access to your business accounts;
- request or delete authorization online through Represent a Client, if you are a representative;
- change mailing and physical addresses, as well as the address where you keep your books and records;
- file a return electronically without a web access code;
- register for online mail, get email notifications, and view your mail online;
- enrol for direct deposit, update banking information, and view direct deposit transactions;
- authorize the withdrawal of a pre-determined amount from your bank account;
- request additional remittance vouchers;
- transfer payments and immediately view updated balances, without having to calculate interest;
- stop or restart the mailing of the GST/HST return for registrants package;
- add another business to your profile;
- view answers to common enquiries, and if needed, submit account-related enquiries;
- view the account balance and instalment balance, including the corresponding transactions (for example, payments); and
- do much more.

To register or log in to our online services, go to:

- cra.gc.ca/mybusinessaccount, if you are a business owner; or
- cra.gc.ca/representatives, if you are an authorized representative or employee.

For more information, go to cra.gc.ca/businessonline.

Receiving your CRA mail online

You, or your representative (authorized at a level 2), can choose to receive most of your CRA mail for your business online.

When you or your representative registers for online mail, an email notification will be sent to the email address(es) provided when there is new mail available to view in My Business Account. Correspondence available through online mail will no longer be printed and mailed. To register, select the "Manage online mail" service and follow the steps.

Using our online mail service is faster and easier than managing paper correspondence.

For more information

For more information on specific topics, visit cra.gc.ca or call the general enquiries numbers listed below.

General enquiries

Our telephone and fax numbers, and our addresses, are listed at cra.gc.ca/contact and in the government section of your telephone book.

By phone – Contact us at the following telephone numbers:

- **Individuals** – Call **1-800-959-8281**. Our automated service is available 24 hours a day, 7 days a week. Telephone agents are available Monday to Friday (except holidays) from 9:00 a.m. to 5:00 p.m. (local time). From mid-February to April 30, these hours are extended to 9:00 p.m. (local time), and from 9:00 a.m. to 5:00 p.m. on Saturdays (except Easter weekend).
- **Businesses and self-employed individuals** – Call **1-800-959-5525**. Our automated service is available 24 hours a day, 7 days a week. Telephone agents are available Monday to Friday (except holidays) from 9:00 a.m. to 6:00 p.m. (local time).

Forms and publications

To get our forms and publications, go to cra.gc.ca/forms or call **1-800-959-8281** for individuals or **1-800-959-5525** for business and self-employed individuals.

Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to cra.gc.ca/lists.

Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY call **1-800-665-0354** during regular business hours.