Remission Review

Remission is a rare and extraordinary measure that provides relief from federal tax, penalties, interest and other debt with the Canada Revenue Agency (CRA).

Before you request a remission review, ask yourself these questions:

Have you taken the first steps to address your debt?

There are many ways you can address your debt with the CRA.

If you disagree that you owe a debt, you can:

- reply to any requests from the CRA for information or documents, as this may help resolve the matter or reduce the amount you owe
- change your past tax returns to correct any errors or omissions and to claim benefits and credits you are entitled to
- file a notice of objection to formally dispute the amount or appeal the matter to the courts

If you agree that you owe the debt, but you are having difficulties paying it, you can:

- ask to enter into a payment arrangement with the CRA
- request relief of penalties and interest under the taxpayer relief provisions

To find the appropriate CRA area to discuss these options, go to **canada.ca/cra-contact**.

What is your reason for requesting a remission review?

Remission is an avenue of last resort. After you try all other available options, you may be able to request a remission review if any of the following describe your situation:

- **You're in extreme financial hardship.** This means you can't pay your debt and afford the basic necessities of life.
- **There are extraordinary circumstances that created your debt, such as a serious illness causing physical or mental limitations.**
- **You owe an amount because of a mistake made by the CRA and you took steps to avoid or correct the mistake.**

You may also be able to request a remission review for other extraordinary reasons. To learn more, including what situations are unlikely to be considered for a remission review, go to **canada.ca/cra-remission**.

How can you request a remission review?

To request a remission review, send the CRA a letter with the following information:

- **Identifying information**, including your full name, social insurance number, mailing address and telephone number
- Each **tax year** or **period** related to your request
- The **dollar amount** and **type** (for example, federal income tax, interest or penalties) of debt(s) involved in your request
- A detailed **history** of the amount(s), including **why** you owe the amount and **all steps or actions** you've taken
- A **detailed explanation** of why you are requesting a review
- **Supporting documents** related to your request (for example, if a serious illness caused you to owe an amount, you should include medical records from a doctor about your illness)
- **Full financial disclosure**, if you are requesting remission due to extreme financial hardship. This can include completing Form RC921, Remission Financial Disclosure Form for Individuals, available at **canada.ca/cra-forms**, or providing similar information in a different format
- **Copies of any correspondence** with the CRA about the amount(s)

Where to send your request

Online:

Submit your request online using My Account by accessing the "Submit documents" service and selecting "Send remission request."

canada.ca/my-cra-account

By mail:

Mail your request to:

Remissions Section
Legislative Policy Directorate
Legislative Policy and Regulatory Affairs Branch
5th floor, Tower A, Place de Ville
320 Queen Street, Ottawa ON K1A 0L5

Need more information?

Go to **canada.ca/cra-remission**.