

# ADAPTING AND DELIVERING

in Unprecedented Times

Annual Report 2020-2021



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**Office of the Taxpayers' Ombudsperson**

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# TABLE OF CONTENTS

<b>Foreword</b>	<b>04</b>
<b>Taxpayer Bill of Rights</b>	<b>06</b>
<b>The Office of the Taxpayers' Ombudsperson</b>	<b>08</b>
<b>Our mandate</b>	<b>10</b>
<b>Intake</b>	<b>12</b>
<b>Urgent requests</b>	<b>16</b>
<b>Examinations</b>	<b>19</b>
<b>Trends</b>	<b>22</b>
<b>Systemic examination reports</b>	<b>27</b>
<b>Collaboration with the CRA</b>	<b>31</b>
<b>Recognition of positive action</b>	<b>32</b>
<b>Recommendations</b>	<b>33</b>
<b>Statistics</b>	<b>34</b>
<b>Testimonials</b>	<b>37</b>
<b>Financial statement</b>	<b>39</b>
<b>Contact us</b>	<b>40</b>

## FOREWORD

**I am pleased to present this Annual Report, which highlights the accomplishments of our Office during the 2020-2021 fiscal year (April 1, 2020 to March 31, 2021).**

This is my first Annual Report as Taxpayers' Ombudsperson and I am ready to take on the task of influencing positive change in the Canada Revenue Agency's (CRA) service. The CRA significantly touches the lives of over 28 million taxpayers and of so many Canadians who depend on its programs and benefits. Being the Taxpayers' Ombudsperson is both an immense honour and a huge responsibility, which I take very seriously. The good news is that our Office is filled with passionate, dedicated, smart, service-oriented people who want to make a difference in the lives of Canadians dealing with extraordinary circumstances. We are tasked with enhancing and improving the accountability of the CRA, and ensuring people can trust that an independent resolution of service complaints will be fair and treated diligently.

My mandate stems from an Order in Council. I must assist, advise and inform the Minister of National Revenue about any matter relating to services provided to a taxpayer or a benefit recipient by the CRA. In doing so, I need your help. Without complaints from Canadians, it will be difficult to know what are the main service issues of the day. Although my predecessors have done a fantastic job in setting up the Office, it remains largely an unknown entity for the vast majority of Canadians, even though this year we received record numbers of enquiries, complaints and urgent requests due to compelling circumstances. We will therefore be working on making our Office, and the services we provide, better known to Canadians throughout the five-year mandate I have received. Furthermore, we



must put all of our efforts into reaching those who are already outside the system, including the more than 800,000 non-filers. They do not all benefit from the programs and credits offered by the Government of Canada. The CRA is already making attempts and considerable strides to reach the most vulnerable populations, but I will work tirelessly with our incredible team to pursue this important and necessary outreach.

In a year like no other, it was not easy to achieve this level of outreach. Still, this office both adapted to the changes and continued to deliver to all Canadians, particularly those in dire need. Our staff's efforts in delivering continuous critical services during the COVID-19 pandemic has to be commended. Only one week after the pandemic was declared by the World Health Organization, our Office was back to work and helping Canadians while working from home.

To remain a trusted, helpful, fair and people-centric organization, we modified our procedures to further support Canadians. In the early stages of the pandemic, we modified our guidelines regarding compelling circumstances to be more mindful of the hardships complainants could be experiencing due to COVID-19. These accommodating measures enabled some complainants to have their issue addressed more quickly by

As we approach 2022, we are reflecting back on a year like no other. We are asking ourselves what we can do better to serve you. While continuing to fulfill our mandate, we are also looking to:



**Continue to improve the service we provide**



**Maintain a strong, skilled, and valued workforce**



**Expand our research capabilities to identify trends as they are emerging**



**Increase proactive work to reach vulnerable populations**

the CRA. This is the kind of innovative and service-focused environment that we commit to continuously strive towards, so we provide the best possible service to complainants.

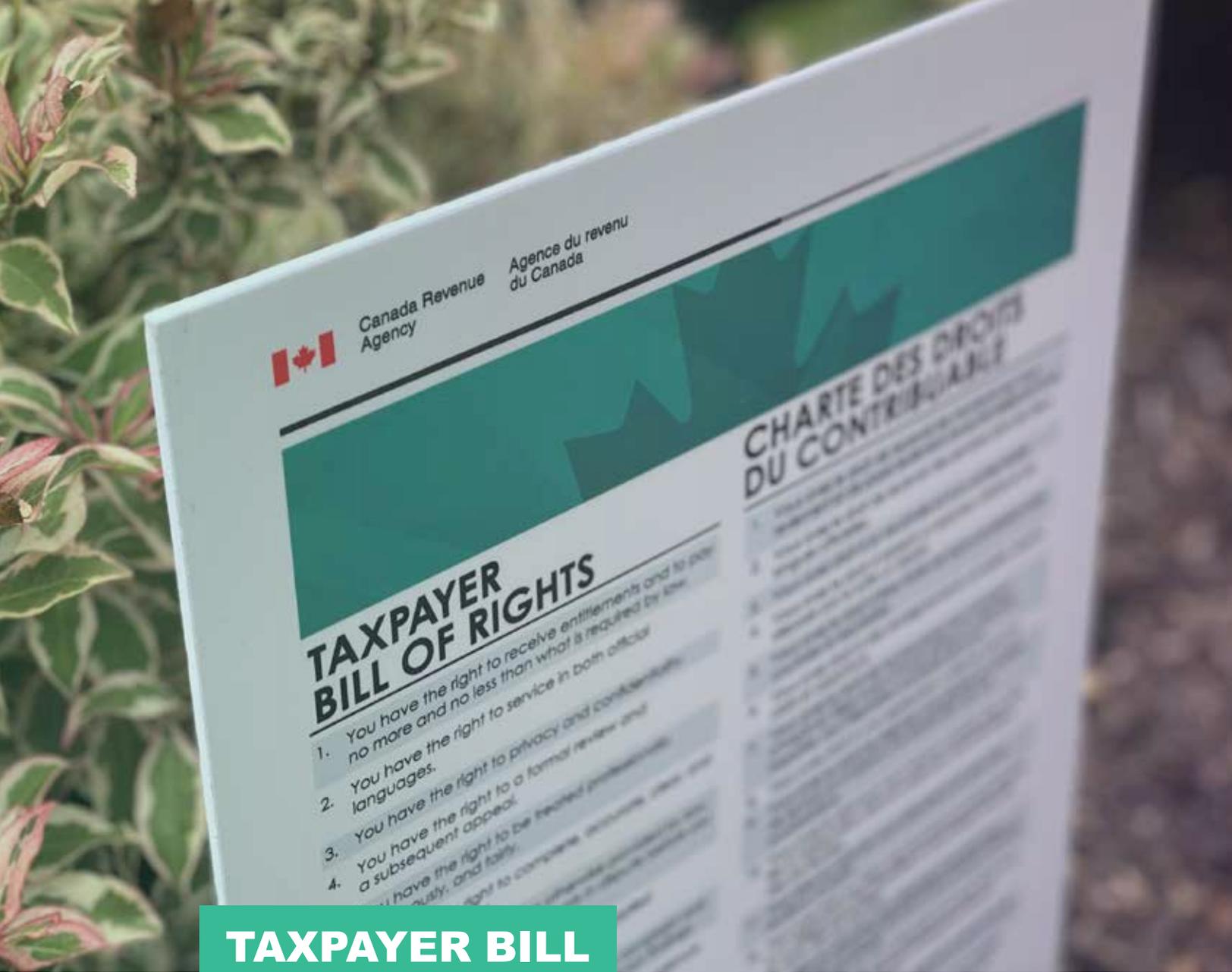
I had the good fortune of inheriting a well-run office in the middle of the fiscal year that I am reporting on. Therefore, it is crucial that I take the time to recognize and thank my predecessor, Ms. Sherra Profit, for a job well done. I can only build on what she achieved and I am really thankful for all that she and her team accomplished.

I would also like to thank the Honourable Diane Lebouthillier, Minister of National Revenue, for her warm welcome, openness and support. Commissioner Bob Hamilton and all Branches and Regions of the CRA also not only offered their support openly, but proved to be forthcoming in many instances and acted with the necessary swiftness to offer help to Canadians in need. Will there be continuous issues relating to services to Canadians? Of course, but at least we can address them with the CRA respectfully,

collaboratively, and with an understanding of our different roles and perspectives.

Finally, I value the trust placed in me by those who filed complaints with our Office, and thank you for allowing us to address your issues with fairness, objectivity and confidentiality. I look forward to demonstrating how this Office and I will continue to improve how both the CRA, as well as this Office, can better serve Canadians.

**François Boileau**  
Taxpayers' Ombudsperson



## TAXPAYER BILL OF RIGHTS

The Taxpayer Bill of Rights has 16 rights describing the treatment to which taxpayers are entitled when interacting with the Canada Revenue Agency (CRA) as well as the CRA's Commitment to Small Business. We are mandated to uphold rights 5, 6, 9, 10, 11, 13, 14 and 15.

1. You have the right to receive entitlements and to pay no more and no less than what is required by law.
2. You have the right to service in both official languages.
3. You have the right to privacy and confidentiality.
4. You have the right to a formal review and a subsequent appeal.
5. **You have the right to be treated professionally, courteously, and fairly.**
6. **You have the right to complete, accurate, clear, and timely information.**
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.
8. You have the right to have the law applied consistently.
9. **You have the right to lodge a service complaint and to be provided with an explanation of [the CRA's] findings.**
10. **You have the right to have the costs of compliance taken into account when administering tax legislation.**
11. **You have the right to expect [the CRA] to be accountable.**
12. You have the right to relief from penalties and interest under tax legislation because of extraordinary circumstances.
13. **You have the right to expect [the CRA] to publish [its] service standards and report annually.**
14. **You have the right to expect [the CRA] to warn you about questionable tax schemes in a timely manner.**
15. **You have the right to be represented by a person of your choice.**
16. You have the right to lodge a service complaint and request a formal review without fear of reprisal.

## Commitment to small business

1. The CRA is committed to administering the tax system in a way that minimizes the costs of compliance for small businesses.
2. The CRA is committed to working with all governments to streamline service, minimize cost, and reduce the compliance burden.
3. The CRA is committed to providing service offerings that meet the needs of small businesses.
4. The CRA is committed to conducting outreach activities that help small businesses comply with the legislation we administer.
5. The CRA is committed to explaining how we conduct our business with small businesses.

# THE OFFICE OF THE TAXPAYERS' OMBUDSPERSON



**A taxpayer is generally someone who is liable to pay a tax, eligible for a benefit, or provided with a service by the CRA.**

## Our role

We are here to improve the service that the CRA provides to taxpayers by reviewing service-related complaints. We also look at issues that can affect more than one person, or a segment of the population.

## Serving you

We serve taxpayers and their representatives. We also serve vulnerable people who may not reach out to us directly.

## What we do

We review unresolved service issues linked to eight of the [service rights](#), outlined in the [Taxpayer Bill of Rights](#). We can also facilitate contact by the CRA when there is a [compelling](#) situation. Further, if a service issue affects more than one person or a segment of a population, we can review the issue to determine if there is an underlying issue so we can provide recommendations to resolve it.

In addition, we reach out to organizations, listen to Canadians, and carry out research to give a voice to vulnerable populations who may not otherwise be heard. This gives us a better understanding of Canadians' impressions of the CRA and helps us focus our research on issues that may need to be reviewed.

Recommendations in this annual report are made to the Minister of National Revenue and the Chair of the Board of Management.

## RECOMMENDATION 1

The Taxpayers' Ombudsperson recommends that the CRA provide a link, from its home page [canada.ca/revenue-agency](https://canada.ca/revenue-agency), and [canada.ca/taxes](https://canada.ca/taxes), to our home page [canada.ca/taxpayers-ombudsperson](https://canada.ca/taxpayers-ombudsperson). These webpages get millions of visitors. Providing a link to our Office's home page will help connect with more Canadians and increase exposure.

## Connecting with you

We are constantly striving to connect with more Canadians and become more well known. We want to be there for you, and we can only do that if you know about us and if we hear from you. We are aware there are some who may not know about our services, or how we can help, even after visiting the tax pages on [Canada.ca](https://Canada.ca). We encourage Canadians to take advantage of our free service, if they have any unresolved service issue with the CRA.

## How we operate

We work independently from the CRA. However, we are linked with the CRA when managing financial and human resources. The Taxpayers' Ombudsperson reports to the Minister of National Revenue. In other words, we are administratively linked with the CRA, but we do not have direct access to taxpayer information found in CRA databases. However, we have processes in place, and with your consent, we exchange your information with the CRA to resolve your service complaint.

# OUR MANDATE

The mandate of the Taxpayers' Ombudsperson is to assist, advise, and inform the Minister of National Revenue about any matter relating to services provided by the CRA. It is set out at Article 4 of the [Order in Council P.C. 2020-0703](#).

We fulfill this mandate by communicating, facilitating, examining, and influencing.

## Communicate

Everything we do starts with you. Once you make a complaint with us through our website, or by phone, fax or mail, we will contact you to listen and discuss your issue. As an Ombudsperson office, we are impartial and objective. We will neither advocate for you or the CRA. We will conduct an independent and impartial review of your complaint, and if we identify a service gap, we will work to resolve it.

We want to hear your concerns when you contact us. We also want to ask you and the CRA questions to find out more about your complaint. Doing so helps us understand your issue and the CRA's position. In addition, we are committed to providing you quality service by providing you with updates on the progress of our review every 15 business days.

Further, we reach out to organizations to inform them of our services and listen to the issues they and their clients or members are experiencing with the CRA's service.

## Facilitate

Sometimes issues can only be solved by talking to someone at the CRA. We can facilitate this contact if you are in hardship and your situation is [compelling](#).

If calling the CRA does not resolve your issue, then you can file a complaint with [CRA Service Feedback](#). If you submit a complaint to us, and you have not filed a complaint with CRA Service Feedback, we can facilitate this for you.

CRA Service Feedback allows Canadians to submit a complaint, or provide positive feedback, to the CRA.





## Examine

If CRA Service Feedback does not resolve your service issue, contact us. We can examine the issue. We will review the CRA Service Feedback response and case. We will ask the CRA questions, we will analyze the information received, discuss it with you and we will provide you with our findings.

We also look into trending issues we hear from complainants. If we identify a trend, we will review it to see if we can play a role at addressing it, with the CRA's help.

## Influence

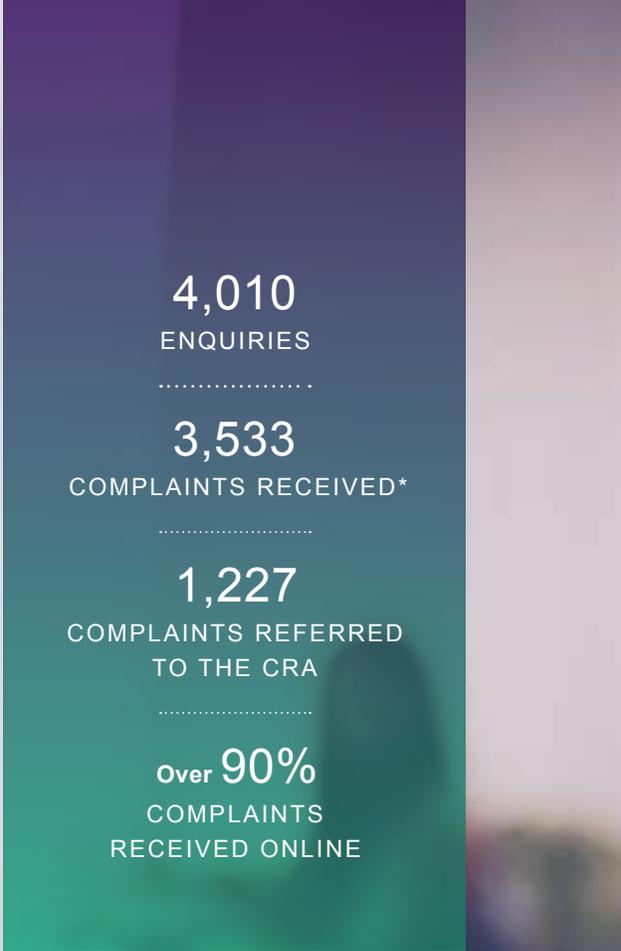
Our goal is to make meaningful, feasible recommendations to improve the quality of service from the CRA. These recommendations can impact a specific taxpayer, can have a wider impact on more than one taxpayer, or on a segment of the population.

We will not hesitate to shine the spotlight on trending issues that we are hearing. The power of influence should not be understated. We will not hesitate to use the means at our disposal, such as reports, press releases, social media and all possible speaking opportunities.





## INTAKE



Our Intake team answers your calls and enquiries and finds out more information about the service issue you are having with the CRA. We work with you to determine if your issue is a complaint we can review under our mandate. We also find out the steps you have taken in the CRA’s service complaint process. Many Canadians who contact us are not aware the CRA has a three-step service complaint process.



\* “Complaints received” may include files received between March 14 and 31, 2020. During this time, we were providing critical services only, due to the COVID-19 pandemic. We only actioned complaints that required urgent requests to the CRA during this time. Therefore, files for other complaints were opened and actioned in this fiscal year.

## RECOMMENDATION 2

**The Taxpayers' Ombudsperson recommends that the CRA make Canadians aware they can submit a complaint or provide feedback about the service it provides**, as many Canadians (and sometimes even CRA employees) are not aware the CRA has a three-step service complaint process. Starting with including this information in products by providing a link to Service feedback, objections, appeals, disputes, and relief measures on its home page [canada.ca/revenue-agency](https://canada.ca/revenue-agency), on [canada.ca/taxes](https://canada.ca/taxes), on social media, as well as in correspondence to taxpayers.

### Facilitate

If you send us a complaint, we will reach out to you within five business days and we will refer your complaint to CRA Service Feedback, Step 2 of the CRA's complaint process, if you have not already done so.

If at any time we determine the issue is causing you financial or emotional hardship, we request the CRA contact you on an urgent basis. We facilitate this by sending an [Urgent Request](#) to the CRA. Once the CRA has received it, the CRA must communicate with you within three business days.

### Examine

If CRA Service Feedback did not resolve your complaint, or you were not satisfied with how it was handled, we will escalate your complaint to our [Examinations](#) team.





## A year like no other

While the pandemic has changed how we operate, we have remained operational and ready to assist Canadians. We are constantly adapting and improving our processes to provide a more efficient service to Canadians. Nevertheless, in this year like no other, this new work environment has pushed us to research and invest in technologies and methods that can streamline some of our processes. For example, officers now have access to faxes without needing to report to the office and we plan to adopt a digital mail solution. These, among other solutions, transitioned some of the paper workload to the digital environment and reduced the timeframe to respond to you, since access to our office was limited.

The CRA has been instrumental in providing COVID-19 benefits to many Canadians, which resulted in our Office receiving more enquiries and complaints; however, our operational readiness allowed us to handle **twice the number of complaints and referrals to CRA Service Feedback** and almost three times the calls.

In addition, our Communications team has organized virtual outreach sessions, meetings and engagements with various non-profit organizations and associations to continue our activities during these unprecedented times. Financial and emotional hardship can create challenges. Understanding the challenges that these organizations are facing, and more importantly those they represent, is key to gaining a fuller understanding of their experiences and issues. The vulnerable populations need our support to examine and a voice to improve the services they receive from the CRA. In our efforts to begin reaching some of these vulnerable people directly, we hosted our own webcasts focusing on seniors, youth and families.

While the pandemic may have restricted our in-person activities, it has challenged us to reach Canadians in different ways. The year ahead will include a more robust communications strategy, reaching and hearing from many more Canadians.

## Here for you\*



Intake Officer (via telephone)

Hello/Bonjour. My name is John Joseph, Office of the Taxpayers' Ombudsperson, how can I help you?



Sasha Yee



Intake Officer

I am so frustrated. I have been calling the CRA for weeks, but I cannot get a hold of anyone to help me. The best that I've been able to do is get into the queue, but even then after a couple of hours the call just disconnects.

Yes, we have been hearing the CRA has been difficult to reach. Why were you trying to call?



Sasha Yee



Intake Officer

I am trying to apply for the Canada Recovery Benefit (CRB). I have been out of work and I need it to pay for food and my mortgage. The bills just keep piling up and I feel so forgotten about. They say "we are in this together", but who? I certainly don't feel like it. However, I must say I was relieved when I heard about your Office on social media, and that you have helped people in the same situation as me.

Yes, if you are in financial hardship, and your situation is [compelling](#), we will ask the CRA to contact you on an urgent basis, usually they do so within three to five business days. From what you say, it sounds like you are experiencing financial hardship.



Sasha Yee



Intake Officer

Yeah, I have been able to scrape by thanks to my family and friends, savings, and credit cards, but I'm at my limit.

I hear you, hopefully the CRA can help you. Please go to our webpage and you can easily submit your complaint. Once we receive your complaint an Examination Officer will contact you within two business days. They will then ask the CRA to contact you.



Sasha Yee

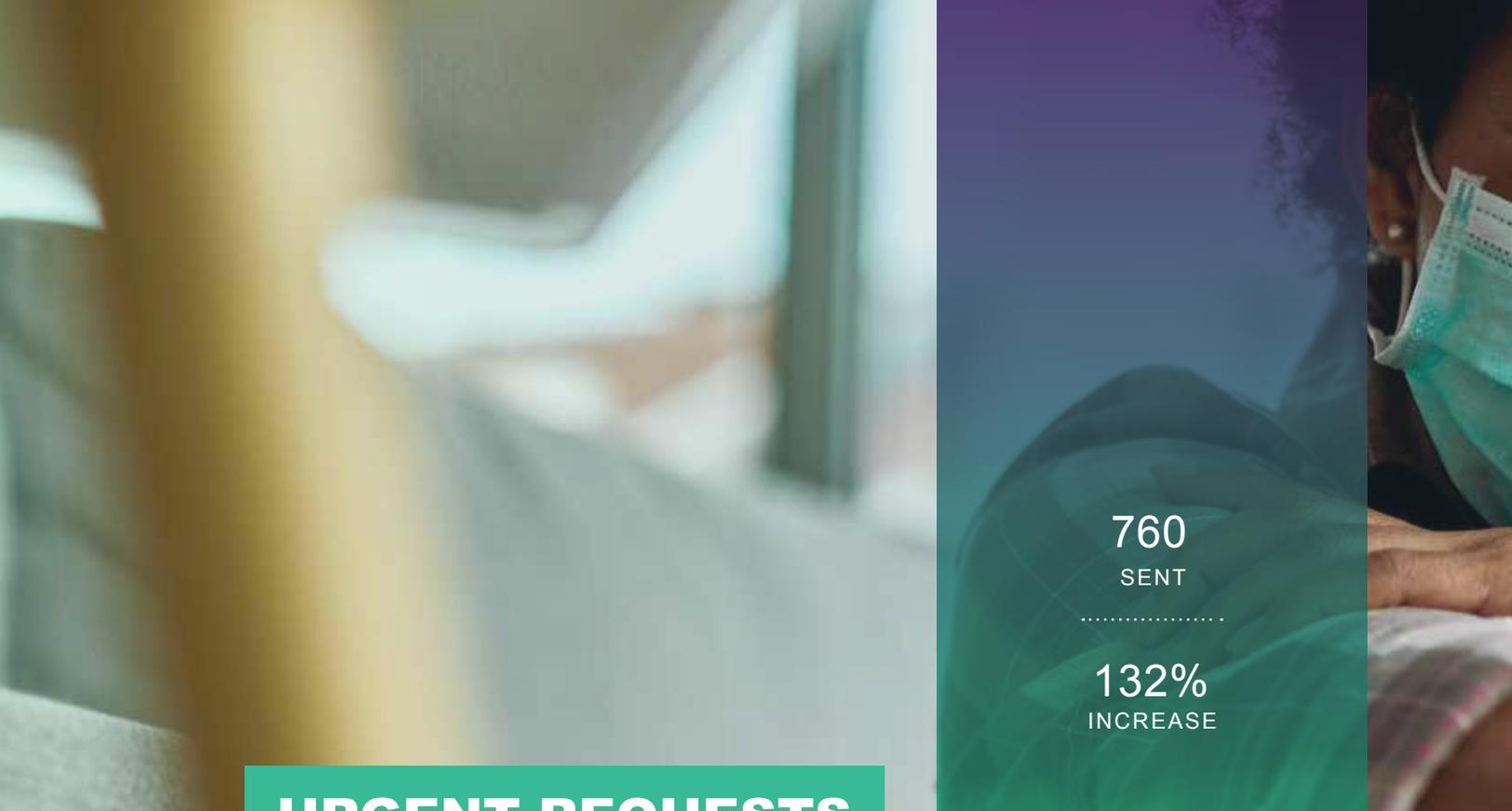


Intake Officer

Thanks, but couldn't you take my complaint now while I'm on the phone with you?

I can, but it will take more time because I would need someone from our Office to listen in. However, I can stay on the line to help you fill in the online complaint form. This way, you'll be in control of your own complaint.

\* This story is based on actual events, but it has been changed to preserve the identity of the complainant, and to combine the common thoughts and feelings expressed by complainants. The names used are entirely fictitious.



760

SENT



132%

INCREASE

## URGENT REQUESTS

There are times when your situation might be compelling and you might be experiencing hardship. We want to be there for you. Therefore, in these circumstances we can request that the CRA contact you urgently.

For these situations, we discuss the compelling circumstances with you, action your case on a priority basis, and request the CRA contact you within three business days.

With your consent, the CRA will provide us with the outcome of its actions and we will contact you to determine if there are any outstanding service issues.



## Acting quickly

This year we sent the CRA more than twice the number of urgent requests than last year, with the majority of these related to COVID-19 benefits. Despite these high volumes, we are pleased the CRA actioned these requests in a timely manner.

It is important to note that while the CRA has a long history of dispersing benefits, such as the Canada child benefit (CCB), the pandemic has shifted it to providing benefits to many more Canadians who depend on them as a lifeline. This shift requires a balance between safeguarding taxpayers funds and issuing payments in a timely manner to Canadians who are in dire need.

Many Canadians who contacted us said they didn't have any money for food, couldn't pay rent, or were facing eviction. They told us that the CRA agent they spoke with did not have a resolution for their situation. We also find it difficult to find publicly available information that would assist Canadians requiring urgent help on the CRA's webpages. In light of the increase in requests needing urgent action, it is important

for Canadians to know who to contact to get a timely resolution of their issue.

If the CRA's action, inaction, or delays, are causing financial hardship, Canadians should make the CRA aware of their situation so they can get a timely resolution. We believe the CRA provides information to Canadians and to CRA employees on what to do if its actions or inactions are causing hardship.

However, we believe more can be done by the CRA. Although the CRA provides information on solutions for hardship, it is not readily available on their website or by doing a quick internet search. In our opinion, there is an opportunity for the CRA to improve access to this information by including it on a webpage and promoting the information on social media.

## Here for you\*

Figaro Nassir (via our online complaint form) 

I was getting the CRB (Canada Recovery Benefit), but then four weeks ago I got locked out of my CRA account. I tried to get back into it, but couldn't. I have been trying almost everyday for two weeks now. Sometimes I would call, get into the queue; other times I called and I would be on hold for a couple hours, thought I was going to get transferred, but then got a message saying the queue was full.

I am desperate. I need money to pay for food, heat, and my mortgage.



 Examination Officer (via telephone)

Hello Figaro Nassir, this is Amanda Prud'homme from the Office of the Taxpayers' Ombudsperson. You submitted a complaint via our website. If you have a few minutes, I would like to go over it with you. I have reviewed your complaint and we will be processing it as compelling. We will request the CRA contact you within three business days.



Figaro Nassir 

Okay, thanks.



 Examination Officer

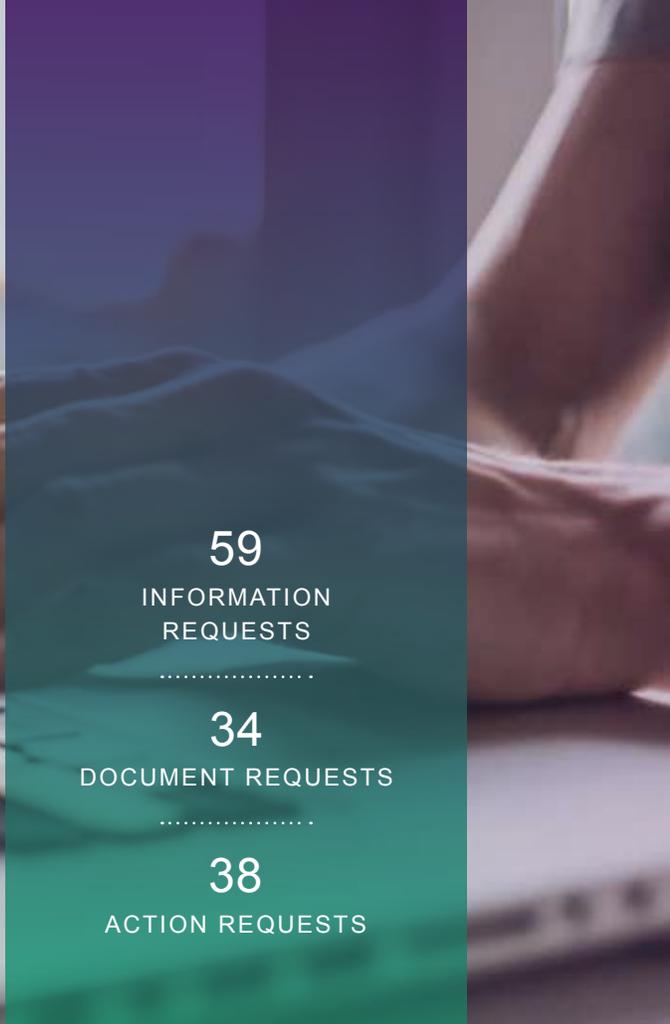
I am just following up with your complaint to see if the CRA resolved your issue.



Figaro Nassir 

Yes, thank you.

\* This story is based on actual events, but it has been changed to preserve the identity of the complainant, and to combine the common thoughts and feelings expressed by complainants. The names used are entirely fictitious.



# EXAMINATIONS

59  
INFORMATION  
REQUESTS  
.....

34  
DOCUMENT REQUESTS  
.....

38  
ACTION REQUESTS

If you are not satisfied with how CRA Service Feedback handled your complaint, or you feel the service issues have not been resolved, or your situation is compelling, we may review your complaint.

We will reach out to you within five days of your complaint getting assigned to the Examination team. Our goal is to review your case and provide you with our findings within 120 days from when it is assigned to an Examination Officer.

## Impartial

With your consent we will review the information you provide and the file from CRA Service Feedback. We may also request additional documents from you and the CRA to better examine the issue.

Given our arm's length relationship, we do not have direct access to taxpayer information found in CRA databases. Therefore, for our examinations, we rely on the information you and the CRA provide to us, as well as the information we obtain from the CRA, once you have given us your consent.

## Process

To better understand the issue we will ask you and the CRA questions. We will also review all available material about your complaint. We aim to identify the cause of the issue and determine how best to resolve it.

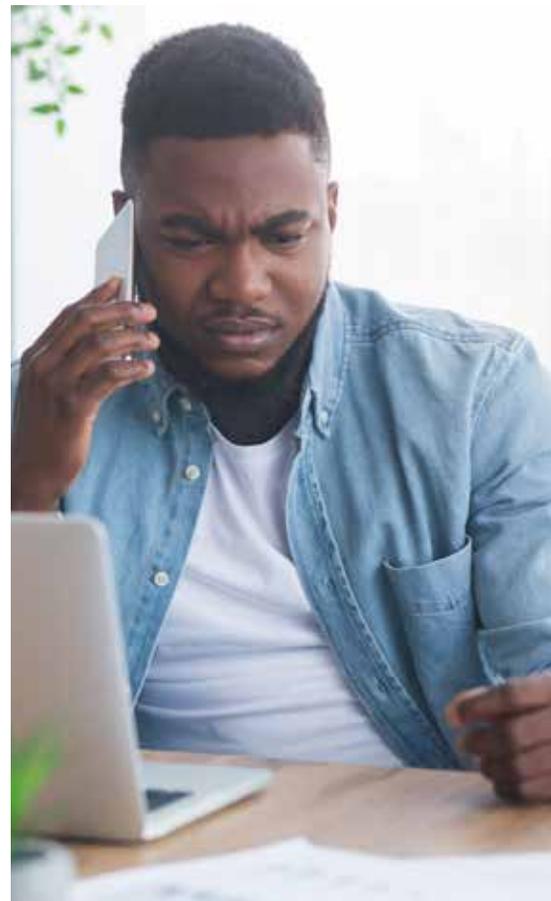
## Outcome

Many times when we ask the CRA questions, it will proactively take corrective action and resolve an issue; however, there are times when we request the CRA take specific action. These requests can include, but are not limited to, recommendations to:

- provide further explanation
- provide training to its employees
- initiate contact
- correct a misunderstanding, omission, or oversight
- issue an apology

## Difficult times for many

We heard from many Canadians who were under extreme pressure, including financial, at the start of the pandemic. Pandemic restrictions and the CRA's commitments to keeping its employees safe led to business disruption. This all happened at a time when many Canadians were relying on refunds. While the CRA continued to process the vast majority of income tax and benefit returns without issue, we created a temporary COVID-19 compelling criteria for those who did not receive their expected refund on time. The CRA was receptive to the situation and processed those refunds as filed, while clearly indicating that further review may be conducted at a later time, when business would resume.



## Here for you\*

Wesley Zuri (via our online complaint form) 

I just got my Notice of Assessment and the CRA did not include my donations in my refund. They said it appears it was not inputted. I know I included it with my tax return. When I called they said I would have to file more stuff to correct their mistake. So I called back thinking the person clearly didn't know what they were talking about, but then the next person gave me the same answer. I have to submit more paperwork because of your error. This is so frustrating. I should not have to wait for my full refund that I am entitled to. I need this money and did everything I was supposed to. Send me a cheque for what I am owed.



 Examination officer (via telephone)

Hello, this is Abbey Roadster from the Office of the Taxpayers' Ombudsperson. I wanted to touch base with you regarding your complaint. I reviewed the information you provided and I would like to go over it with you to make sure I understand everything.

Normally you would have to submit your complaint to CRA Service Feedback; however, we know this year Canadians are depending on their refunds and we can process this complaint as [compelling](#) and request the CRA take specific actions.



Wesley Zuri 



 Examination officer

Aren't you the CRA? Please just fix your mistake.

I work at the Office of the Taxpayers' Ombudsperson; therefore, I do not have access to CRA databases and would not be able to resolve your issue without involving the CRA.



Wesley Zuri 



 Examination officer

Oh so can you do anything for me?

Yes, I will request that the CRA correct its error, if it has made any. If it refuses to do so, I'll ask it to explain why it can't.



Wesley Zuri 

Okay, sounds good.



 Examination officer

Hi Wesley Zuri, I just wanted to confirm everything was resolved.



Wesley Zuri 

Yes I just received my notice of reassessment. Thanks for helping me out.

\* This story is based on actual events, but it has been changed to preserve the identity of the complainant, and to combine the common thoughts and feelings expressed by complainants. The names used are entirely fictitious.



## TRENDS

Over 4,100  
SERVICE ISSUES

Over 80%  
OF THE ISSUES WE  
HEAR COME FROM  
5 CATEGORIES

When you submit a complaint, we take note. We do this to track trending issues.

When we identify a trend, we monitor the public actions the CRA takes. We may also request information from the CRA, or provide it with our feedback.

If the CRA does not address the issue, or it requires immediate attention, we may make a service improvement request. In a service improvement request, we recommend the CRA take specific action.

## 5 Top trends – Some new, some old

We have identified two new trending categories this year:

- COVID-19 benefits
- CRA account

In addition, there continue to be persistent issues with the CRA's:

- contact centres
- income tax and benefit returns and adjustment requests
- Canada child benefit (CCB)

## What we hear – What we recommend

### 1. COVID-19 benefits

There are a wide range of issues that relate to the CRA's administration of COVID-19 benefits. Canadians commonly expressed frustration with the delays that were caused by many factors, including the verification of eligibility.

We also found the CRA did not always provide clear, accurate, and timely information. Specifically, there were instances where contact centre agents were provided with information that was not shared publicly, but was available to them to assist callers.

While we acknowledge the CRA has provided COVID-19 benefits to millions of Canadians, and did so in record time, we know additional work is needed for it to provide useful information to Canadians, in a timely manner.

If the necessary information is readily available, current, clear, and accessible, Canadians will usually refrain from calling the CRA and therefore, save time, resources, and energy for all. People are looking for relevant information, at the right time and the right place, so that they can resolve their issue themselves, if they can.

### RECOMMENDATION 3

**The Taxpayers' Ombudsperson recommends that the CRA create a process to ensure that any unclassified information that is provided by a CRA area to assist contact centre agents is also made publicly available.** For example, it should also be made available on the CRA website. Having current, clear, and accessible information available to all Canadians could reduce the calls to the CRA, and therefore, save time, resources, and energy for all.



## 2. CRA account

Were you locked out of your CRA account? We can relate, we have been there too, and we know the frustration, the confusion, and the lack of clear information that was provided when the CRA locked out over 180,000 users in February 2021. While this was front and centre at the time, and ultimately led to our communication review, regaining access to a CRA account has been an ongoing issue for many Canadians.

Getting locked out of an account can be disappointing. Getting locked out and having to call the CRA to regain access led to mass frustration.

However, we are pleased the CRA has improved the way it secures accounts that may have compromised login credentials. These credentials may have been compromised by unauthorized third parties, external to the CRA. Third parties may have obtained them through a variety of

methods, such as email phishing schemes or third party data breaches.

Since March 2021, the CRA only revokes the user's login credentials and does not lock the accounts. This new method allows users to create new credentials to regain access to their account and does not require them to call the CRA. In addition, the information available seems clearer, relevant, readily accessible and on time.

That said, we have heard this process has drawbacks. Specifically, you only have limited access until you receive a unique security code by mail.

Moreover, there are still times the CRA locks an account and it needs to verify your identity. This has led to many taxpayers not receiving their benefits in a timely manner and has left others in limbo.

Further, to verify your identity, the CRA only allows you to mail or fax documents. You have expressed concern with faxing or mailing personal

documents, and we acknowledge that fax is no longer commonly used. Also, by providing only these options you may be more likely to use an online fax service; however, this service could put your personal information at risk.

In addition, many of you have told us that you miss the CRA's counter service, which was eliminated in 2014. Back then you could visit your local CRA office and meet with an agent in person, and either deliver your documents to the agent directly, or place them in a secure drop box. With CRA offices closed to the public since the pandemic, drop box access has been limited to only a few offices. The CRA's post pandemic workplace model is still under development, so it's unclear whether the drop boxes will return to normal operations, or how the paper documents would be referred to the applicable CRA area.

This leaves Canadians who don't have access to a CRA account with few options. We note that other organizations, such as financial institutions, have alternatives available to their clients for securely submitting documents electronically.

### 3. Contact centres

For years we have heard you are frustrated with the CRA's contact centre. This is made worse because many times you are only calling the CRA's contact centre to resolve another issue, but your experience leads you to having issues with the contact centre as well. This is because Canadians are commonly faced with long wait times, premature disconnections, or are told the queues are full.

We acknowledge the CRA has a difficult job managing double the calls it usually receives, in excess of 40 million. In addition to the increased call volume, we also acknowledge that it is taking 50% longer to resolve a caller's enquiry due to more complex calls, such as COVID-19 benefit applications and fraud related issues.

We also believe the CRA has to be more transparent to Canadians on what to expect.

## RECOMMENDATION 4

**The Taxpayers' Ombudsperson recommends that the CRA develop a way for people to securely submit documents electronically, without the need for them to access their CRA account.** With the CRA workplace transitioning due to the pandemic, in person counter service no longer being offered, as well as the lack of access to drop boxes, the CRA has an opportunity to reimagine how Canadians provide their documents and other information.

Currently the CRA publicizes its wait times online, and actively encourages Canadians on its social media to keep calling, but it does not tell Canadians its queues are full and does not provide wait times for its second level agents on the [Contact the Canada Revenue Agency](#) webpage.

You then call, prepared for a wait, only to be told the queue is full. Or you call, reach an agent, then get put in another queue with an unexpected wait, and hear estimated wait time messaging once you are on hold in the queue.

There is a shift in service, however, when the CRA needs payment from you. We note that if you have a personal income tax debt, you can provide your contact information online via the CRA website and request a callback from a Collections agent, without the need for you to call the CRA first. While you may still experience a wait to speak to an agent, you are not faced with having to go through the whole process, only to be told the queue is full. Having to call the CRA to initiate a callback request is an inconvenient and often time consuming process, that unnecessarily increases CRA call volumes. While we acknowledge that onboarding the CRA's Individual Tax Enquiries Contact Centre would likely not be feasible, we believe the CRA could explore expanding its callback feature to some services, such as connecting callers who have technical questions about the Disability Tax Credit (DTC) with a DTC assessor.

#### **4. Income tax and benefit returns and adjustment requests**

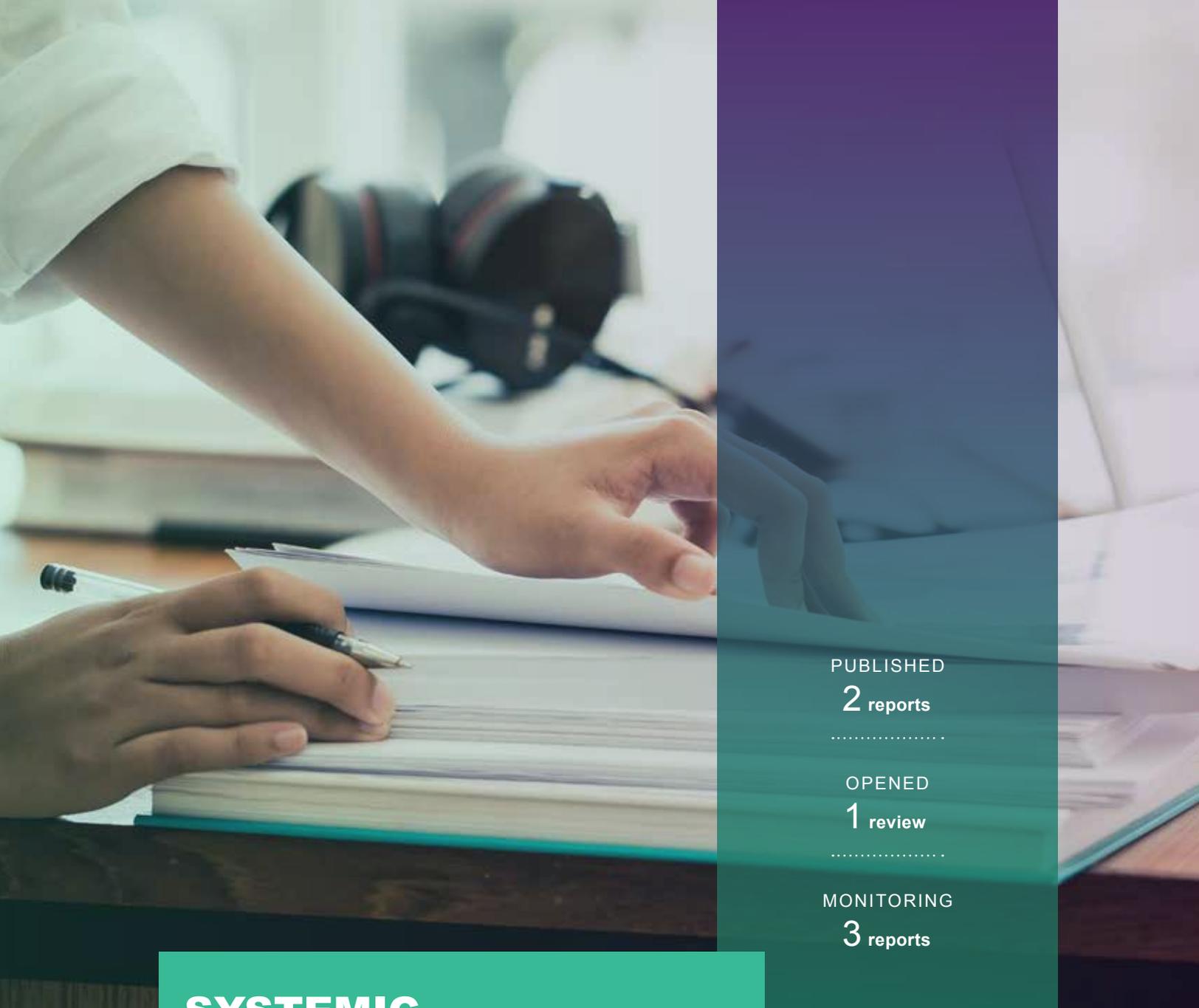
Delays in the CRA's processing of income tax and benefits returns and adjustment requests has been a consistent complaint we have heard for years; in fact, we wrote a report about it called Sub-standard. More information on this issue can be found in the [Systemic](#) section on the next page.

#### **5. Canada child benefit**

The CRA's administration of the CCB has been another reoccurring issue. Read about our current review, and what we are doing in the following section on [Systemic](#).

### **RECOMMENDATION 5**

**The Taxpayers' Ombudsperson recommends that the CRA provide Canadians with the opportunity to request a callback, without the need to call the contact centre first.**



PUBLISHED

**2** reports

OPENED

**1** review

MONITORING

**3** reports

## SYSTEMIC EXAMINATION REPORTS

We hear from Canadians on issues that may impact more than just an individual. If an issue can affect a large number of Canadians, or a segment of the population, we may review it to determine if it is systemic.



## Reviews

For issues that affect more than one person we may conduct a systemic review. After we complete the review we can report our findings and can make recommendations to address any issues and to improve the CRA's service to taxpayers. To date we have published 15 [reports](#).

## Published systemic reports

### Reaching Out – May 2020

[Reaching Out](#) focused on the support offered to partner organizations by the CRA for the Community Volunteer Income Tax Program and the Income Tax Assistance – Volunteer Program (in Quebec). These are important and necessary programs for many Canadians. The income tax and benefit return filing assistance that is provided by the organizations not only helps eligible Canadians comply with their income tax obligations, but it can open the door to many benefits and credits. This report explores these programs and provides recommendations on what the CRA can do to improve them.

Soon after our report was published though, we have seen significant improvements to these programs because of the restrictions imposed to limit the spread of COVID-19. The CRA needed to be flexible in how it allowed its partner

organizations to complete and file income tax and benefit returns for Canadians. The CRA now allows the organizations to do so by telephone or videoconference. This provides all Canadians with virtual access to not only benefit and credit information, but also the ability to file their tax returns remotely. As the CRA has demonstrated, many Canadians have benefited from this and we encourage the CRA to continue to support this after the pandemic. We expect to have an ongoing discussion with the CRA. Many issues raised in the report have evolved now that there are more ways the CRA can help such organizations.

For example, in January 2021, the CRA introduced a [grant for hosting free tax clinics](#); however, an organization can only receive a maximum of \$10,000 if they complete over 4,000 returns. While organizations rely heavily on volunteers, there are also paid staff that facilitate the operation of their programs. From what we heard from these organizations, this grant, though a definite step in the right direction, is not adequate to make a significant difference, especially with the increased costs to go virtual and the decreased revenue affecting many non profit organizations as a result of the pandemic.



### **Back to Basics – June 2020**

The CRA's [Taxpayer Bill of Rights](#) details the rights taxpayers are entitled to receive when they are dealing with the CRA. In this report we analyzed how, and to what extent, the CRA:

- incorporates the Taxpayer Bill of Rights in its operations
- makes taxpayers aware of their rights

To ensure that the CRA's employees uphold the Taxpayer Bill of Rights, the CRA must achieve widespread understanding of, and respect for, those rights by its employees. Therefore, in our [Back to Basics](#) report, we made recommendations to position the Taxpayer Bill of Rights as a pillar to the CRA's operations.

### **Observation paper**

#### **Taxpayer Rights in the Digital Age – May 2020**

This paper discussed the Government of Canada's focus on enhancing digital services to Canadians, and explored the intersection of digital innovation, digital services, access, and taxpayer rights, in light of the experiences of vulnerable populations in Canada. The paper concluded that while there is always room for improvement, generally, the Government of Canada and the CRA appear to have a good approach to providing digital services, as they

are seeking to meet the needs of the majority and considering the needs of those who do not have easy access to digital services.

It's important to remember that the Digitalization paper was written before the pandemic. Since then, many of us, including organizations who assist the vulnerable, have relied on the digital world to function. The fact that the CRA had already developed, and continues to invest in, strong digital offerings, meant that it was able to respond quickly and effectively when the pandemic struck, particularly when administering COVID-19 benefits.

### **Open systemic examinations**

#### **Communication by the CRA after it locked out users from their accounts – February 2021**

In February 2021 we announced a review on the communications the CRA provided to taxpayers when it locked out users from their CRA account in mid February 2021. Many affected taxpayers expressed concerns with the clarity of information they received from the CRA. Therefore, we are currently undertaking a review of the steps taken by the CRA to provide affected taxpayers with complete, accurate, and clear information, in a timely manner.

## Proving eligibility for the Canada child benefit (CCB) – August 2019

We continue to hear about issues with how the CRA administers the CCB. However, we must recognize that it is one of the leading benefits the CRA disperses, and almost four million Canadians receive it. Knowing the scope of the impact, and the benefit it provides, led us to launch a review in 2019 when we heard Canadians were having issues proving eligibility. We started a review of the service issues that arise from the CRA's administration of the CCB, namely difficulties proving entitlement, validation, and information available. We have since requested and are reviewing additional information from the CRA. We also reviewed the [Office of the Auditor General's Report 4 – Canada Child Benefit – Canada Revenue Agency](#) and the recommendations it made. We are pleased with the recommendations the Auditor General made, and believe that once the CRA actions them, Canadians will be provided with better service. Currently we are determining what our next steps should be for our review.

## Monitoring recommendations

When we make recommendations in our reports, the CRA creates an action plan to address the ones it accepts. Then, annually, as the CRA completes its action plan, it provides [updates](#). This keeps us, and you, in the loop on what the CRA is doing to improve the service it provides.

We monitor how the CRA is implementing our recommendations and if we notice an issue we can reach out to the CRA.

Currently we are monitoring the recommendations set out in the [Sub-Standard](#) report, which examined the delays and lack of transparency in the CRA's processing of individual income tax and benefit returns and adjustment. We are also monitoring the [Reaching Out](#) and [Back to Basics](#) reports.

## Final updates on systemic reports

Once the CRA informs us that its action plan is complete, we conduct an analysis on the actions it took and determine if our recommendations were sufficiently addressed.

The CRA has concluded many of its actions plans in the last two fiscal years and you can find our final updates for [Getting it Right](#), [Acting on ATIP](#), [Benefits Unsheltered](#), [Without Delay](#), and [Fair Warning](#) on our webpage, [Influencing Change](#). We are pleased to report the CRA has taken appropriate steps to address the recommendations in all five of these reports. Therefore, we will not be providing any further updates, but we will continue to monitor the complaints we receive, and the information we obtain from our outreach activities.

### Service improvement requests

In addition to providing recommendations in a systemic report, we also make recommendations directly to the CRA to improve its service. We do this when the recommended changes can be done without the need for an in-depth review.

After the CRA has reviewed our recommendations it will respond to us within 45 business days. We also request annual updates for any recommendation that remains outstanding. You can review our recommendations on our webpage, [Influencing Change](#).



## COLLABORATION WITH THE CRA

We work independently from the CRA; however, to improve its service we maintain a good working relationship. We strive to base this relationship on collaboration. We believe the most effective collaboration is done when everyone is working together to further a common goal. We have that. We share the common goal of providing the best possible service to Canadians.

In this regard, we were pleased the CRA briefed the new Taxpayers' Ombudsperson when he began his role in October 2020 and continued to do so as issues arose. This proactive collaborative approach is what we feel is the foundation in which we can ensure progress in serving Canadians better.

Specifically, collaboration for us requires both sides knowing the issues and knowing what is being done to address them. We encourage the CRA to continue to provide us with opportunities to be briefed on emerging service issues, as they arise, and we will reach out when we need information. Everyone benefits from being in the know.

Even with the best collaboration, there will inevitably be times when we may request a briefing, as we did after the CRA locked out users from their CRA account in February 2021. We were pleased with the CRA's responsiveness and the opportunity to meet with senior officials who provided us with additional information. Hearing from you and the CRA provides us with the whole picture and allows us to fully understand the issue.

As we look forward to more collaboration with the CRA we will also be looking to refine our internal processes to ensure they complement a collaborative relationship.



## RECOGNITION OF POSITIVE ACTION

**Generally an Ombudsperson effects change by making recommendations. But what happens if the organization they monitor takes positive action on its own, without the influence from an Ombudsperson?**

In a year like no other, it is no surprise that the CRA needed to transform and adapt to the new reality that every Canadian was facing. As part of its journey to transform its programs and services to better meet people's needs and expectations, it is clear the CRA embraced its People First Approach. This approach aims to foster a healthy, safe, respectful and inclusive workplace that supports connectedness, employee well-being and productivity. It also aims to place an increased importance on the Taxpayer Bill of Rights, so that Canadians are treated accordingly, when they deal with the CRA. We feel this approach puts the CRA on the right path to serving Canadians better and we encourage them to continue doing so.

Another initiative we would like to applaud is the CRA's realignment of its resources to ensure that all Canadians were quickly supported after many pandemic restrictions were put in place. These restrictions caused financial hardship to many. That is clear. However, the CRA's quick launch of the Canada Emergency Response Benefit (CERB) provided relief for millions.

This was a drastic, but temporary, switching of gears for the CRA from focusing on tax collection to dispersing COVID-19 benefits. This switch allowed for it to effectively disperse thousands of dollars to Canadians in need, in a very short time. This was not only recognized by the Canadians we spoke with, but also the organizations we met.

Further, to plan for the increase in calls related to this new benefit, the CRA quickly equipped over 2,000 of its employees, who were not working on critical workloads, with cellphones to assist Canadians with any questions related to the new benefit. These CRA employees were able to respond to general questions about the new benefit. By doing so, the CRA was aiming to direct more complex and account specific calls to its contact centre agents who have the capacity to assist with a wide variety of enquiries.



# RECOMMENDATIONS

## ★ Recommendation 1

The Taxpayers' Ombudsperson recommends that the CRA provide a link, from its home page [canada.ca/revenue-agency](https://canada.ca/revenue-agency), and [canada.ca/taxes](https://canada.ca/taxes), to our home page [canada.ca/taxpayers-ombudsperson](https://canada.ca/taxpayers-ombudsperson). These webpages get millions of visitors. Providing a link to our Office's home page will help connect with more Canadians and increase exposure.

## ★ Recommendation 2

The Taxpayers' Ombudsperson recommends that the CRA make Canadians aware they can complain or provide feedback about the service it provides, as many Canadians (and sometimes even CRA employees) are not aware the CRA has a three-step service complaint process. Starting with including this information in products by providing a link to [Service feedback, objections, appeals, disputes, and relief measures](#) on its homepage [canada.ca/revenue-agency](https://canada.ca/revenue-agency), on [canada.ca/taxes](https://canada.ca/taxes), on social media, as well as in correspondence to taxpayers.

## ★ Recommendation 3

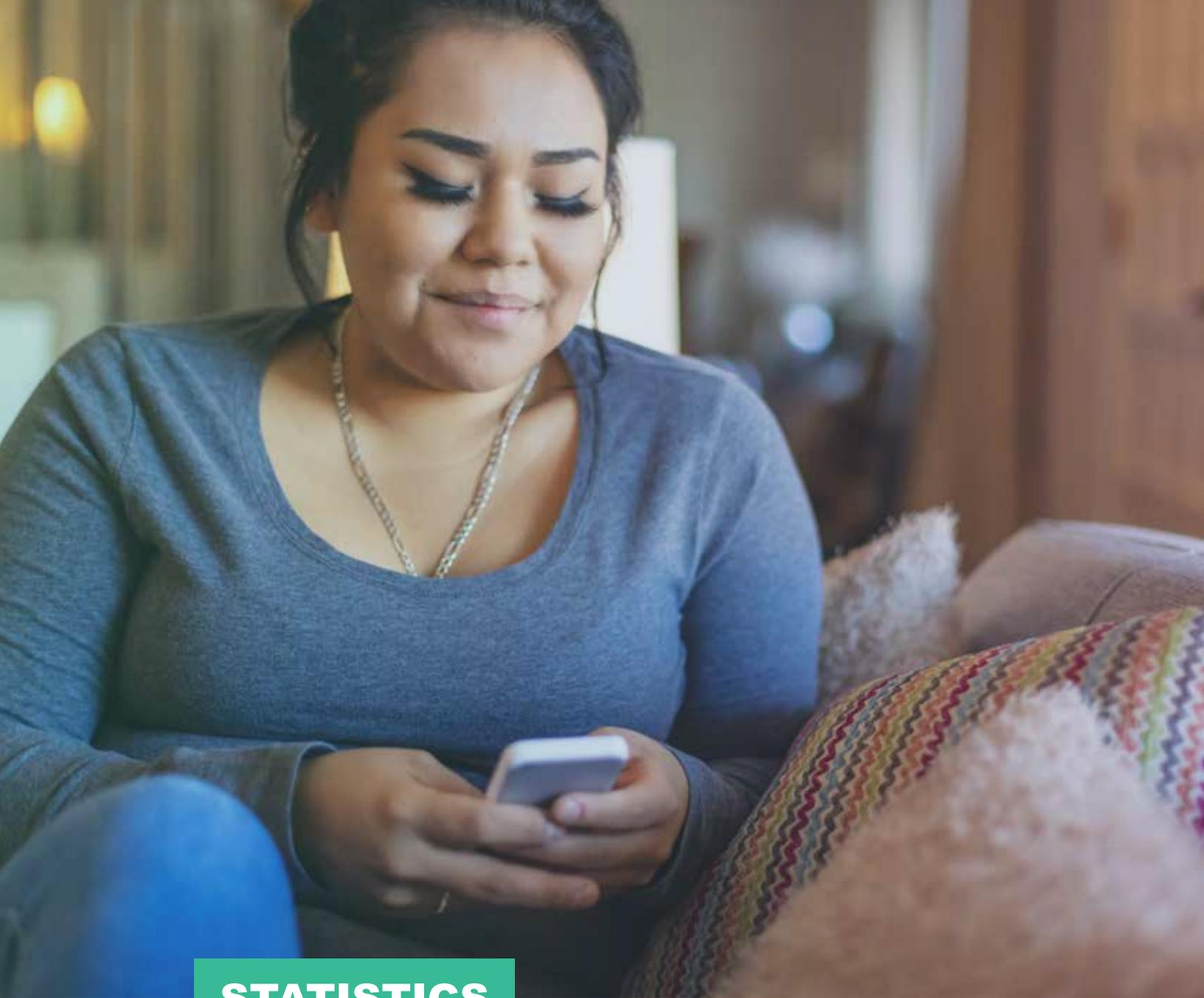
The Taxpayers' Ombudsperson recommends that the CRA create a process to ensure that any unclassified information that is provided by a CRA area to assist contact centre agents is also made publicly available. For example, it should also be made available on the CRA website. Having current, clear, and accessible information available to all Canadians could reduce the calls to the CRA, and therefore, save time, resources, and energy for all.

## ★ Recommendation 4

The Taxpayers' Ombudsperson recommends that the CRA develop a way for people to securely submit documents electronically, without the need for them to access their CRA account. With the CRA workplace transitioning due to the pandemic, in person counter service no longer being offered, as well as the lack of access to drop boxes, the CRA has an opportunity to reimagine how Canadians provide their documents and other information.

## ★ Recommendation 5

The Taxpayers' Ombudsperson recommends that the CRA provide Canadians with the opportunity to request a callback, without the need to call the contact centre first.



## STATISTICS

A complainant can submit their complaint to us online, by mail, fax, or phone. Once we receive a complaint we will review it to see which step it is at in the CRA's Service Complaint Process, or if the complainant's situation is compelling.

Our Intake team handles enquiries received by phone, mail, and fax. This is the first step a complainant might take to see if we can help. It also gives us the opportunity to find out what the issue is. We can then direct the complainant to the appropriate service recourse.

When we identify an urgent compelling issue, we send an Urgent Request to the CRA to facilitate contact with the complainant.

When we receive a complaint, and the complainant has not completed Step 2 of the CRA's Service Complaint Process, we refer their complaint to CRA Service Feedback.

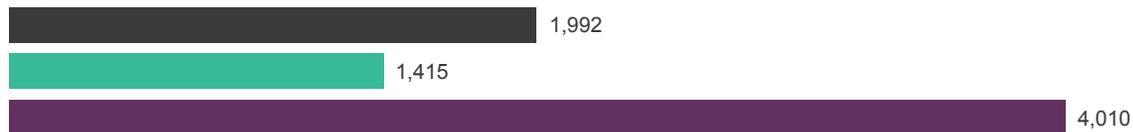
When a complainant is not satisfied with CRA Service Feedback's response, how the CRA handled their service complaint, or if there are compelling circumstances, we can conduct an examination.

We hear from many Canadians every year, and we hope to grow our exposure. We also want to make sure that all Canadians are aware of our services. By looking at where complaints come from, and where they don't, we hope to target our outreach activities to better serve all Canadians.

#### Complaints



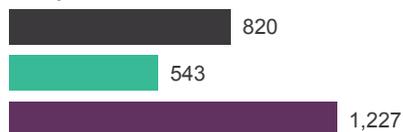
#### Enquiries



#### Urgent requests



#### Complaints referred to CRA Service Feedback



2018-2019    2019-2020    2020-2021

\* Complaints that were received between March 14 and 31, 2020, were considered received in the 2020-2021 fiscal year, unless there was a compelling issue.



2018-2019		2019-2020		2020-2021	
ON	45.57%	ON	42.73%	ON	41.13%
QC	14.70%	QC	17.05%	BC	16.67%
BC	10.43%	BC	13.87%	QC	15.77%
AB	10.43%	AB	9.95%	AB	13.13%
Outside Canada	5.27%	Outside Canada	3.65%	SK	2.69%
NS	3.23%	NS	2.72%	NS	2.63%
SK	2.92%	MB	2.72%	Outside Canada	2.46%
NB	2.14%	SK	2.46%	MB	2.24%
MB	2.14%	NB	2.39%	NB	2.07%
Unknown	1.67%	NL	1.13%	NL	0.68%
NL	0.68%	PE	0.66%	PE	0.25%
PE	0.36%	NU	0.27%	Unknown	0.14%
YT	0.21%	Unknown	0.20%	YT	0.08%
NU	0.21%	NT	0.13%	NT	0.06%
NT	0.05%	YT	0.07%	NU	0.00%

# TESTIMONIALS

This message is to express my sincere appreciation for the efforts of Jason of the Office of the Taxpayers' Ombudsperson.

I was initially frustrated by Jason's protracted and methodical approach to my issue and this hearing impaired person's ability to verbally communicate with him. However, as I became acquainted with him, he gave me the sense that he was genuinely interested in resolving the matter and made concerted efforts to ensure my understanding of the verbal communications. I was particularly impressed with his thorough attempts to acquire information from the internal departments. In addition, he suggested a future course of action I could pursue to resolve the matter.

In summary, I am pleased with the service provided me and embarrassed by my request for an alternative official.

I would appreciate Jason and his supervisor being made aware of my comments.

Thank-you.

Good Morning Mr. Bilodeau.

I am happy to report, very happy to report, that the payments of Old Age Security for July, August, September, October & November were credited to my account yesterday morning.

Thank you for all you efforts on my behalf.

Thank you very very very kindly for the call back today. If only Government of Canada departments had a FRACTION of the professionalism demonstrated by Annabelle on the phone, this world would be a better place.

I just received a call from CRA and they have reviewed the documents and approved my Canada Recovery Benefit (CRB).

I don't find enough words to describe my relief and thank you enough for all your efforts and support.

I wish you all the best in your life and thank you again for all your help.

Thank-you! Thank-you! Thank-you!

I cannot thank you enough for helping get our child tax figured out and dealt with! We just talked with the child tax department and they are supposed to be mailing us out a cheque! So thank you! We greatly appreciated your help!

\* Names and certain parts of the comments have been altered to protect the identity of those involved.



I would like to thank Mr. Ryan who was in charge of my file as well as the entire team of the Office of the Taxpayers' Ombudsperson for your very efficient intervention with the Canada Revenue Agency.

I am very grateful for your understanding of my difficult financial situation, for your listening, for your empathy and for intervening quickly in order to solve my problem.

Since the end of November 2020, I have started to take steps with the CRA in order to receive economic stimulus benefits for caregivers, but all these steps remained unsuccessful. As a result of your intervention, the Canada Revenue Agency officer contacted me and helped me with the registration process for the benefit.

Thanks to your professionalism and efficiency, I will finally have access to an income, because since the end of November 2020, I was not receiving any income, as I am obliged to take care of my parents who are elderly people at risk of complications from COVID-19 who must isolate themselves following medical recommendations.

I am writing to express my appreciation for the work you and the Office of the Taxpayers' Ombudsperson did on my complaint. I did indeed receive the letter of apology from the CRA, and I enclose a copy for your files. It was a pleasure to deal with you and the Office of the Taxpayers' Ombudsperson; your assistance is, as noted above, very much appreciated.

We would like to inform you that the CRA agent called and filed all the pending benefits, which we received in our bank account.

We really appreciate the effort and support of the Office of Taxpayers' Ombudsperson. Due to that we are able to receive our benefits which were pending for more than 3 months and we were in financial hardship.



## FINANCIAL STATEMENT

Although our Office works independently from the CRA, funding approved by the Treasury Board of Canada Secretariat for the operation of the Office is part of the CRA's allocation.

### 2020-2021 Summary of expenditures

(in thousands of dollars)

Personnel (includes employee benefits)	3,118
Transportation and communications	6
Information	46
Professional and special services	174
Utilities, materials, and supplies	6
Acquisition of machinery and equipment	19
Real property accommodations	220
<b>Subtotal</b>	<b>3,589</b>

#### Internal services expenditures\*

Information technology	797
Publishing	229
<b>Total</b>	<b>4,615</b>

#### Related party transaction\*\*

(in thousands of dollars)

Finance	53
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\* Represent internal services expenditures that relate to the support of the OTO. As of April 1, 2019 internal services expenditures that relate to the support of specific programs are being reported under the applicable core responsibility in compliance with Treasury Board of Canada Secretariat (TBS) Guide on Recording and Reporting of Internal Services Expenditures. As a result, starting in 2019-2020, the OTO expenditures also include a portion of information technology and publishing costs.

\*\* The amount shown under related party transaction represents funding that has been transferred by the OTO to the Canada Revenue Agency (CRA) for corporate services rendered by the CRA in the area of financial management advisory services.



## CONTACT US

We are available 8:15 a.m. to 4:30 p.m. EST, Monday to Friday (except holidays).

### Telephone

1-866-586-3839 (toll-free)

613-221-3109 (outside Canada and United States (collect calls accepted))

### Mail

Office of the Taxpayers' Ombudsperson  
1000-171 Slater Street  
Ottawa, ON K1P 5H7  
Canada

### Fax

1-866-586-3855 (toll-free)

418-566-0321 (outside Canada and the United States)

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