



Appealing income tax assessments to the Tax Court of Canada

You are entitled to fair treatment in all your dealings with the Canada Revenue Agency (CRA). For further information, visit canada.ca/taxpayer-rights.

For complete information on Tax Court of Canada appeals process, please visit tcc-cci.gc.ca or call 1-800-927-5499.

If you do not agree with our decision on your objection, you can appeal to the Tax Court of Canada. Your appeal has to be **received** by the Court no later than 90 days from the date we sent you the **notice of confirmation** or **notice of (re)assessment**.

The Tax Court of Canada hears appeals under two distinct procedures: the **informal procedure** and the **general procedure**. If you do not choose the informal procedure, the Court will hear your appeal under the general procedure. The following information will help you make the appropriate choice.

Informal procedure

Eligibility:

You qualify to use the informal procedure if:

- the disputed amount of federal tax and penalties is not more than \$25,000 per assessment;
- the disputed loss is not more than \$50,000 per determination; or
- interest on federal tax and on federal penalties is the only matter in dispute.

Representation:

You may represent yourself, or have a lawyer or another individual represent you.

Filing fee:

There is no filing fee for appeals instituted under the informal procedure.

Costs:

The Court may determine the amount of the costs of all parties and order the Minister to pay for certain costs you incurred if you are more than 50% successful in your appeal. You will not have to pay any of the Minister's costs, unless the Court finds that you have unduly delayed the prompt and effective resolution of the appeal.

Process:

Your notice of appeal has to be in writing and include the relevant facts and your reasons for appealing. Please include your mailing address, telephone number, the date of the notice of confirmation or notice of (re)assessment. You can file your appeal by delivering or mailing your notice of appeal to the Registry of a Tax Court of Canada office. You can also send your notice of appeal by fax or file it electronically. If you file it electronically, paper copies are not required unless requested. You can find a list of the Tax Court of Canada offices below.

You have to clearly indicate on your notice of appeal that you are choosing the informal procedure.

General procedure

Eligibility:

Unless you qualify for and choose to follow the informal procedure, the Court will hear your appeal under the general procedure, regardless of the disputed amount.

Representation:

Individuals can either represent themselves or have a lawyer represent them. A lawyer has to represent a corporation, except with leave of the Court and on any conditions that it may determine.

Filing fee:

You must pay the filing fee indicated below within five days after receipt of the documents by the Registry. Please make your cheque payable to the Receiver General for Canada.

Filing fee	Total federal tax and penalty in dispute	Loss contested
\$250	up to \$49,999	up to \$99,999
\$400	\$50,000 to \$149,999	\$100,000 to \$299,999
\$550	\$150,000 or more	\$300,000 or more

Costs:

The Court can order either party to pay some of the other party's legal costs.

Process:

You have to submit your notice of appeal in the form set out in the Tax Court of Canada rules (General procedure).

You can get details on how to prepare your notice of appeal by contacting a Tax Court of Canada office listed below.

Tax Court of Canada

Principal Office – Ottawa	Calgary	Charlottetown	Edmonton
200 Kent Street Ottawa ON K1A 0M1 Telephone: 613-992-0901 TDD: 613-943-0946 Fax: 613-957-9034	Canadian Occidental Tower 635 Eighth Avenue S.W. 3rd Floor PO Box 14 Calgary AB T2P 3M3 Telephone: 403-292-5556 TDD: 403-292-5879 Fax: 403-292-5329	Sir Louis Henry Davis Law Courts 42 Water Street PO Box 2000 Charlottetown PEI C1A 8B9 Telephone: 1-800-927-5499 TDD: 902-426-9776 Fax: 902-426-5514	Scotia Place 10060 Jasper Avenue Tower 1, Suite 530 PO Box 51 Edmonton AB T5J 3R8 Telephone: 780-495-2513 TDD: 780-495-2428 Fax: 780-495-4681
Fredericton	Halifax	Hamilton	Iqaluit
82 Westmorland Street Suite 100 Fredericton NB E3B 3L3 Telephone: 506-452-2424 TDD: 506-452-3036 Fax: 506-452-3584	1801 Hollis Street 17th Floor, Suite 1720 Halifax NS B3J 3N4 Telephone: 902-426-5372 TDD: 902-426-9776 Fax: 902-426-5514	50A Jackson Street West Hamilton Hamilton ON L8P 1L4 Telephone: 1-800-927-5499	Nunavut Court of Justice Justice Centre (Building #510) PO Box 297 Iqaluit NU X0A 0H0 Telephone: 1-800-927-5499 TDD: 902-426-9776 Fax: 902-426-5514
Montréal	Québec	Regina	Saskatoon
30 McGill Street Montréal QC H2Y 3Z7 Telephone: 514-283-9912 Fax: 514-496-1996	150 René-Lévesque Boulevard East Suite 150 Québec QC G1R 2B2 Telephone: 418-648-7324 TDD: 418-648-4644 Fax: 418-648-4051	The Court house 2425 Victoria Avenue Regina SK S4P 3V7 Telephone: 1-800-927-5499	The Court House 520 Spadina Crescent East Saskatoon SK S7K 3G7 Telephone: 1-800-927-5499
St. John's	Toronto	Vancouver	Whitehorse
354 Water Street Suite 209 St. John's NL A1C 1C4 Telephone: 1-800-927-5499	180 Queen Street West Suite 200 Toronto ON M5V 3L6 Telephone: 416-973-9181 Fax: 416-973-5944	Pacific Centre 701 West Georgia Street PO Box 10065 Vancouver BC V7Y 1B6 Telephone: 604-666-7987 Fax: 604-666-7967	Andrew A. Phillipsen Law Center 2134 Second Avenue PO Box 2703 Whitehorse YT Y1A 2C6 Telephone: 1-800-927-5499
Winnipeg	Yellowknife		
363 Broadway Street 4th Floor Winnipeg MB R3C 3N9 Telephone: 204-983-1785 TDD: 204-984-4440 Fax: 204-983-7636	The Court House 4905 49th Street PO Box 1320 Yellowknife NT Z1A 2L9 Telephone: 1-800-927-5499		