

Tax tips even if you've filed your return

EDITOR'S NOTE: Following are a list of tax tips for people who have already filed 1983 tax returns.

1. Since filing my income tax return, I've been transferred to another province. I am expecting a refund. How do I let the tax department know that I've changed my address?
Write to the taxation centre serving your region giving your full name, new address and previous address. Include also your social insurance number. Advise the taxation centre that you are expecting a refund.
2. I haven't filed my 1983 income tax return yet because I couldn't afford to pay the entire amount I owed. I realize now I won't have the full amount for several more months. What should I do?
You should file your return now even if you can't afford to pay the full amount. Then contact the Collections Section of your district taxation office, explain the circumstances, and they will help you arrange a suitable method of payment.
3. I just received my assessment notice

and several of my claims have been disallowed. I disagree. How should I go about objecting to the tax department?

4. What is the new Tax Court of Canada?
The Tax Court, which replaces the Tax Review Board, has the same status as any other court. It sits as an impartial tribunal, completely independent of the government. It handles appeals from Canadians without formality and doesn't require any special form of application and is not bound by an legal or technical rules of evidence. The court sits regularly in major cities across Canada to be accessible to all Canadians.
To appeal it, taxpayers should write to Court Administrations, 381 Kent Street, Ottawa, Ontario, K1A 0M1. In their letter, taxpayers should state in general terms the reason for the appeal and the relevant facts. Once before the court, taxpayers can represent themselves or bring someone along. No court fees are involved unless the taxpayer hires a representative. Subpoenas may be obtained from the court clerk without charge.
Should the Tax Court rule against the taxpayer, he or she can appeal directly to the Federal Court of Canada.

While most of the Tax Court's work is hearing income tax appeals, it also deals with questions relating to Unemployment Insurance premiums, the petroleum and gas revenue tax, plus other matters.
Two years ago I got married, changed my name and moved with my husband to another province. I was entitled to a refund that year but I didn't receive it. My husband says I can still claim it. How?
In order to claim your refund, you should contact your nearest district taxation office. Provide your married and maiden names plus your former address and the year of the income tax return for which you were entitled to a refund.
The reason you didn't receive your refund is probably because of your name and address change. If you didn't let either your former or new district offices know of these changes, neither could make arrangements to get your cheque to you.
An average of 4,500 cheques are returned to Revenue Canada each year. Attempts

are made by Revenue Canada, Taxation and Supply and Services, Canada to find the owners of unclaimed cheques but not all can be found. Taxpayers in situations such as this are entitled to their refund cheques. To claim them all they have to do is let the department know who and where they are.

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