

## Objections:

**Ontario Tax Credits (OTC), Ontario Tax Reduction (OTR),  
Guaranteed Annual Income System (GAINS),  
Ontario Child Care Supplement (OCCS),  
Community Small Business Investment Fund (CSBIF)**

**August 2008**

This publication is provided as a guide only. It is not intended as a substitute for the *Taxation Act, 2007 and Regulations*.

**Ontario Tax Credits and Ontario Tax Reduction** If you did not receive Ontario Tax Credits or an Ontario Tax Reduction to which you believe you are entitled, if you receive less than expected, or if you have been asked to repay a credit under an assessment or reassessment made by the federal government, you should contact the Canada Revenue Agency for an explanation (refer to the blue page section of your telephone book for listings). If you are still not satisfied, you may make a formal objection to the Canada Revenue Agency by following the process set out in their Notice of Assessment or Reassessment.

**Guaranteed Annual Income System (GAINS)** If you are not satisfied with a decision regarding your Guaranteed Annual Income System entitlement, you may contact the Ontario Ministry of Revenue for an explanation. If you are still not satisfied, you may file an objection with the ministry by completing a Notice of Objection form. The notice must be sent to the ministry's Tax Appeals Branch within 90 days from the day the Minister's decision was mailed.

**Ontario Child Care Supplement (OCCS)** The amount of family earned income, family net income and qualifying child care expenses are obtained from the federal Child Care Tax Benefit program. If you do not agree with any of these amounts, you should contact the Canada Revenue Agency.

If you do not agree with any other information on the Entitlement Notice, you may contact the Ontario Ministry of Revenue for an explanation. If you are still not satisfied, you may file an objection with the ministry by completing a Notice of Objection form. The notice must be sent to the ministry's Tax Appeals Branch within 90 days from the day the Minister's Entitlement Notice was mailed.

**Community Small Business Investment Fund (CSBIF)** If you are not satisfied with a decision regarding the Community Small Business Investment Fund program, you may contact the Ontario Ministry of Revenue for an explanation. If you are still not satisfied, you may file an objection with the ministry by completing a Notice of Objection form. The notice must be sent to the ministry's Tax Appeals Branch within 60 days from the day the Minister's decision was mailed.

**How to obtain a Notice of Objection form**

Notice of Objection forms for the above programs are available by calling the toll-free numbers listed below or from the nearest Ministry Tax Office. You must complete the form within the specified time limitations and return it to:

Ministry of Revenue  
Tax Appeals Branch  
1600 Champlain Avenue, 3rd Floor  
Whitby ON L1N 9B2

The Minister will evaluate your objection and notify you of the decision. There is no appeal from the Minister's decision on an objection for the above program unless the dispute involves the legislation or its interpretation.

**More information**

To obtain the most current version of this publication, or additional information, visit our website at [ontario.ca/revenue](http://ontario.ca/revenue) and enter 569 in the find page field at the bottom of the webpage or contact the Ministry of Revenue at:

1 866 ONT-TAXS (1 866 668-8297)  
1 800 263-7776 teletypewriter (TTY)

*Cette publication est disponible en français sous le titre  
« Oppositions : Crédits d'impôt de l'Ontario, Programme Ontarien de réduction de l'impôt sur le revenu,  
Régime de revenu annuel garanti (RRAG), Supplément de revenu de l'Ontario pour frais de garde d'enfants,  
Fonds communautaires de placement dans les petites entreprises (FCPPE) ».  
Vous pouvez en obtenir un exemplaire en appelant le 1 866 ONT-TAXS (1 866 668-8297) ou en visitant [ontario.ca/revenu](http://ontario.ca/revenu).*

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