

Instructions

Please print or type information on this form and make one copy. Keep the copy for your records and send the original by **registered mail** addressed to the Ministry of Revenue, c/o The Director, Tax Appeals Branch, 1600 Champlain Avenue, 3rd Floor, Whitby ON L1N 9B2.

If you have any questions or if you need help in completing this form, call 1 866 ONT-TAXS (1 866 668-8297) or 1 800 263-7776 (teletypewriter TTY) or visit our web site at ontario.ca/taxappeals.

The envelope containing this **Notice of Objection** must be postmarked within one hundred and eighty days [for International Fuel Tax Agreement (IFTA) objections, and International Registration Plan (IRP) objections, within thirty (30) days] from the day of mailing or delivery by personal service of the **Notice of Assessment, Notice of Decision or Statement of Disallowance** to which objection is being made. A separate Notice of Objection must be filed for each Notice of Assessment/Decision or Statement of Disallowance in dispute but, if convenient, facts and reasons may be consolidated.

Name of Taxpayer		Telephone No.
Mailing Address - Apt. No., Street Number and Name		
City/Town	Province	Postal Code

Notice of Objection is hereby given to the:

<input type="checkbox"/>	Notice of Assessment/Decision No.	Notice of Assessment/Decision Date Year Month Day	Amount of Tax in Dispute \$	For Period Ending Year Month Day
OR				
<input type="checkbox"/>	Statement of Disallowance	Statement of Disallowance Date Year Month Day	Rebate/Refund Amount in Dispute \$	

under the following act *Check ✓ one only and indicate account/permit number*

- Corporations Tax Act* (premium taxes only) Account Number
- Electricity Act, 1998* Account Number
- Employer Health Tax Act* Account Number
- Fuel Tax Act* Account Number
- Gasoline Tax Act* Account Number
- Land Transfer Tax Act* Account Number
- Mining Tax Act* Account Number
- Race Tracks Tax Act* Permit Number
- Retail Sales Tax Act* Permit Number
- Tobacco Tax Act* Account Number
- International Fuel Tax Agreement (IFTA)
 - Gasoline Tax Act* Account Number
 - Fuel Tax Act* Account Number
- International Registration Plan (IRP)
 - Highway Traffic Act* Permit Number
 - Retail Sales Tax Act* Permit Number

Issues, Facts and Reasons - Please describe each issue under objection and include the specific dollar amount for each issue in dispute. Set out the facts and reasons in support of each issue and include any other relevant supporting information.

Check ✓ here if additional sheets are attached.

Appointment of Representative

I confirm that _____ (name of individual) _____ (name of organization)

_____ (full address including postal code)

_____ (phone number including area code)

_____ has the authority to communicate on my behalf concerning this Notice of Objection.

I authorize the Tax Appeals Branch to collect personal information from and disclose personal information to my representative in accordance with the *Freedom of Information and Protection of Privacy Act*.

This **Notice of Objection** must be signed by the person objecting, an employee of the company or an authorized representative. If an authorized representative signs this Notice of Objection, please submit written confirmation of authorization.

Name (print)	Signature	Position/Title	Date
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