

REVENU
QUÉBEC



FAIR.
FOR ALL.



**FILING AN OBJECTION
IT'S YOUR RIGHT**

revenuquebec.ca

ASSERTING YOUR RIGHTS

Filing an objection is a prerequisite to filing a contestation or appeal. If you want to file an objection, be sure to follow the instructions in this brochure and respect the applicable deadlines.



Before you file an objection

The first thing to do if you disagree with a notice of assessment or a notice of determination is to contact us so that we can try to resolve the issue together without the need for further recourse. That said, keep in mind that the deadlines for objecting are calculated as of the day after the date on the notice of assessment or determination.

More often than not, disagreements are the result of miscommunication or a lack of information. That's why we encourage you to ask for relevant documentation, such as copies of your income tax returns and auditor's worksheets and reports, before objecting formally.

You can submit a request verbally or in writing to the person at Revenu Québec who first handled your file (for example, an auditor) or you can make an access to information request.

If, after contacting us, you still feel that we misinterpreted the facts or misapplied the law, then you can file a notice of objection.

How to file an objection

You typically have **90 days from the date of the notice of assessment or notice of determination** to file your objection by sending us one of the following:

- form MR-93.1.1-V, *Notice of Objection*, or FP-159-V, *Notice of Objection (GST/HST)*, both of which you can get at revenuquebec.ca; or
- a letter detailing the facts, your reasons for objecting and all the relevant information (such as the number of the notice of assessment or determination in question and the date it was issued).

With your form or letter, you must enclose:

- a copy of every notice of assessment or determination you are objecting to;
- all the documents supporting your objection (**Do not send originals.** We will ask for them if we need them.); and
- a valid power of attorney, if someone is representing you (if you have already filed a power of attorney for your representative and it is still valid, you do not have to file another).

There are no fees for filing an objection.

Where to send your notice of objection

You can mail your notice of objection and supporting documents to the address at the end of this brochure.

You can also fax them, in which case you do not need to mail us anything.

Once we receive your objection, we will send you confirmation including information about your objection as well as contact information.

Quality service: Our promise to you

Our goal is to reach a decision on your objection **within six to twelve months, depending on how complex your file is**. To do so, we prefer a collaborative approach in which we:

- have your notice of assessment reviewed by a work team other than the one that issued it to ensure impartiality;
- give you the opportunity to be heard and to discuss your file;
- guarantee you courteous, personalized service;
- inform you of our decision as quickly as possible;
- explain the reasons for our decision.

When we start processing your objection, a tax dispute processing officer will contact you (or your representative). This is the person who will guide you through the entire process.

Help us help you

So that we can process your objection quickly, we need you to:

- send your notice of objection and supporting documents **by the legal deadlines**;
- **be specific** in describing the facts and your reasons for objecting;
- provide **all** the relevant documentation (do not send us the originals).

We also need you to provide your contact information so that we can reach you at any time with any questions we may have.

Note that without reasons, facts or proof to support your objection, we will make our decision based on the information we already have on file.



Do you have a representative?

If you have appointed someone to represent you, he or she is the person we will deal with when processing your file. We will contact you only to inform you of our final decision (we will also inform your representative).

To appoint a representative:

- complete Part 2 of form MR-93.1.1-V or FP-159-V, both of which you can get on our website; or
- enclose a power of attorney, if you are sending a letter instead of a form. Complete form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, which you can also get on our website.

Debt

If you have an outstanding debt with us when you file your objection, we will suspend all measures to collect it (or half of it, in the case of a large corporation) while your file is being reviewed, provided it does not concern source deductions or consumption taxes and recovery of the amounts owed is not jeopardized.

Likewise, if you are contesting a notice of assessment concerning input tax refunds or uncollected QST, we can, at your request, suspend measures to collect your debt while your file is being reviewed. However, your file must otherwise be in order, and recovery of the amounts owed must not be jeopardized.

Even if recovery measures are suspended, interest will continue to accrue at the legal rate on any unpaid amounts in spite of any objection.

Questions?

You have the right to quality service, so feel free to contact us with your questions.

And remember: your cooperation is essential throughout the objection process.

TO CONTACT US

ONLINE

revenuquebec.ca

BY TELEPHONE

Monday to Friday: 8:30 a.m. to 4:30 p.m.

418 652-6292 or, toll-free, **1 844 895-9516**

BY FAX

418 577-5254 or, toll-free, **1 866 374-7286**

BY MAIL

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Cette publication est également disponible en français et s'intitule *Faire opposition : c'est votre recours* (IN-308).