Gondaliya CPA
Your Growth Partner

Objection Checklist

Gondaliya CPA Professional Corporation · Registered Ontario CPA Firm

Before you file a notice of objection against a CRA assessment

The one-year deadline is a Budget 2026 proposal. Work these twelve points from the date on the notice.

- [ ] **Find the date the notice was sent**
  The deadline runs from that date, not from the day it arrived or was opened
- [ ] **Count the days remaining**
  90 days under subsection 165(1) for most taxpayers, as the law stands
- [ ] **Check your taxpayer category**
  Individuals and graduated rate estates get the later-of rule; corporations do not
- [ ] **List every notice in dispute**
  Each assessment or reassessment runs its own clock from its own sending date
- [ ] **Test whether a deadline has gone**
  The section 166.1 application runs for one year after the deadline expired
- [ ] **Separate amount from discretion**
  An assessed amount is objected to; refused interest relief goes to Federal Court
- [ ] **Describe each issue**
  Issue, relief sought as an amount, and the facts and reasons for each
- [ ] **Check the large corporation rules**
  Subsection 165(1.11) content requirements, and the half-payment rule
- [ ] **Choose an official channel**
  Register my formal dispute online, or T400A by mail or fax to Sudbury
- [ ] **Record the filing date**
  Keep the case number, the confirmation and the fax or mailing receipt
- [ ] **Settle what stays payable**
  Source deductions, undisputed years, the half share, and running interest
- [ ] **Diarise the 90-day appeal point**
  Subsection 169(1) opens the Tax Court if the CRA has not replied

Gondaliya CPA performs compilation engagements under CSRS 4200, which provide no assurance; audit and review engagements are referred out. Educational information only, not advice.

647-212-9559 · info@gondaliyacpa.ca

gondaliyacpa.ca · 1450+ 5-star Google reviews