

Filing an Objection

It's your right.

Make it work for you!



High-quality service

Revenu Québec favours a **cooperative approach** in processing your objection to a notice of assessment, so as to keep its commitment to inform you of a decision **within six months**.

Our aim is to

- have your notice of assessment reviewed by a different work team than the one that prepared the notice in order to promote impartiality throughout the process;
- give you the opportunity to be heard;
- allow you to discuss your file;
- provide courteous, personalized service;
- inform you of our decision as quickly as possible.



Have you filed a notice of objection? Be prepared!

By promptly supplying all the information and documents required, you will help us provide quick, efficient service.

Help us help you! You must

- submit, along with your notice of objection, a statement of the facts and reasons that justify your position;
- enclose with your notice of objection any documents supporting your claims.



Did you forget to submit important information or documents with your notice of objection?

If this is the case, contact the Direction des oppositions as soon as possible.

You may be granted **reasonable extensions**, depending on the circumstances of your file. Extensions cannot be granted beyond the time frame considered acceptable by the professional in charge of your file.

We must take into account our commitment to inform you of our decision within six months of receiving your notice of objection.



Do you need further explanations?

The employees at the Direction des oppositions will provide the explanations you require upon request.

Do you have a representative?

As a rule, a copy of any correspondence sent to your representative will be forwarded to you.

Avoid having your file closed!

If you fail to present any arguments, a decision will be rendered based on the file as submitted.

If you cannot provide, within the time limit granted, the information required to process your file at a reasonable pace, the professional in charge of your file may inform you of his or her intention to put an end to discussions. You will then be informed of the decision concerning your notice of objection.

We trust that this document has informed you and convinced you of the importance of your cooperation in the processing of your notice of objection.

This publication is provided for information purposes only. It does not constitute a legal interpretation of the *Taxation Act* or any other legislation.

■ Direction des oppositions de Montréal

Revenu Québec
C. P. 5000, succ. Place-Desjardins
Secteur D231L0
Montréal (Québec) H5B 1A7

Tel.: 514 287-8324
or, toll-free,
1 888 830-8808 (ext. 8324)

■ Direction des oppositions de Québec

Revenu Québec
3800, rue de Marly
Secteur 5-1-8
Québec (Québec) G1X 4A5

Tel.: 418 652-6292
or, toll-free,
1 888 830-7747 (ext. 6292)

Cette publication est également disponible en français et s'intitule *Les oppositions. C'est votre recours, contribuez à sa qualité !* (IN-308).