



## Taxpayer relief deadline is December 31, 2014 for requests related to 2004

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November 27, 2014

Ottawa, Ontario

Canada Revenue Agency

The Canada Revenue Agency (CRA) reminds taxpayers and registrants (for both GST/HST and non-GST/HST purposes) that they have until December 31, 2014 to make a taxpayer relief request related to 2004.

The deadline applies to taxpayer relief requests for:

- the 2004 tax year;
- any reporting period that ended during the 2004 calendar year; and
- any interest and certain penalties that accrued during the 2004 calendar year for any tax year or reporting period.

The various laws that the CRA administers allow for the cancellation or waiver of penalties and interest when taxpayers and registrants are unable to meet their tax obligations due to circumstances beyond their control. The CRA may also accept certain late-filed, amended, or revoked income tax elections, and issue income tax refunds or reduce income tax payable beyond the normal three-year period.

Taxpayers and registrants or their authorized representatives can make a taxpayer relief request for relief of penalties and interest by completing [RC4288 Request for Taxpayer Relief - Cancel or Waive Penalties or Interest](#). For all other taxpayer relief requests, go to [Submitting your Request](#).

### Quick facts

- Taxpayer relief is limited to a 10-year period. This means that the CRA may grant relief related to any tax year or reporting period that ended within 10 calendar years of the year the taxpayer relief request is made.
- The CRA may also cancel or waive interest and certain penalties that accrued within 10 calendar years of the year the taxpayer relief request is made, regardless of the tax year or reporting period in which the debt originated.
- If you are involved in a tax process with the CRA, including an audit, objection, or appeal for the 2004 tax year, or are subject to a reporting period that ended in 2004, and are not sure if you need to make a taxpayer relief request, you should be safe and make a request before the noted deadline of December 31, 2014.

## Associated Links

- [www.cra.gc.ca/taxpayerrelief](http://www.cra.gc.ca/taxpayerrelief)
- [RC4288 Request for Taxpayer Relief - Cancel or Waive Penalties or Interest](#)

- 30 -

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