

## Have you been treated unfairly by the Canada Revenue Agency (CRA)?

I want to state at the outset that I consider the majority of CRA representatives to be hardworking, dedicated and competent. Unfortunately, like most any large organization, there is a small but significant portion that lack proper training or experience to make correct decisions and calculations consistently. As the disability tax arena is one of the most complex areas of income tax, errors are not uncommon.\*\*\*

I have found that in rare occasions, rather than correct mistakes when they are pointed out, some CRA employees choose to deny they made any error at all. If this happens to you, I simply won't tolerate it. Every Canadian has rights outlined in the Taxpayer Bill of Rights, and I will see these are respected. CRA has a Code of Ethics and Conduct that each employee is required initially to sign and then to review annually. Unfortunately, I have experienced instances in dealing with CRA representatives who either hadn't read this Code of Ethics and Conduct in a long time or haven't understood it. CRA does have programs to address such issues. However, as these are all essentially in-house and self-regulated, even these departments do not always rectify problems.

In my experience, I can have most such issues addressed by one of these departments, which include the Appeals Division, National Service Complaints, and the Taxpayer's Ombudsman's office. I have successfully resolved client concerns through all of these departments. I also have experience and expertise in the Access to Information and Privacy (ATIP) program, as well as in Taxpayer Relief Provisions and the Taxpayer Bill of Rights, as well as the CRA Code of Ethics and Conduct. If you have a valid complaint where you didn't get the resources you are entitled to, or where your child was unfairly denied the DTC, I will work with these departments on your behalf, and normally resolve the matter there.

However, sometimes it will require going to the Tax Court of Canada (TCC) and I can do that for you if certain parameters and timeframes are first met. At the Tax Court of Canada, it's a level playing field overseen by an Honourable Justice of the TCC. I have gone to Tax Court before and the matter was subsequently successfully resolved for my client (for more information on the TCC see the article via the link below).

If you consider you have been treated unfairly by CRA in a disability tax related matter, contact us - we may be able to help.

[Click here to read about representation at the tax court of Canada.](#) Sincerely,

Mike Campagne  
President  
DTS Disability Tax Services Ltd.

\*\*\* A detailed and lengthy confidential review is required to ascertain potential eligibility for disability tax credits and or benefits. As such, the preceding article is provided as general information only and should not be used as the basis for any financial decisions. Detailed information on disability tax rules and regulations can be found at the Canada Revenue Agency Website at <http://www.cra-arc.gc.ca/disability>

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