



Taxpayers'  
**Ombudsman**  
**Ombudsman**  
des contribuables

**Maximizing Service**  
**Assisting taxpayers in resolving their service complaints**  
**Office of the Taxpayers' Ombudsman - January 2016**

 Government of Canada / Gouvernement du Canada



Taxpayers'  
**Ombudsman Ombudsman**  
des contribuables

**Outline**

- Role and mandate of the Taxpayers' Ombudsman
  - Taxpayers Bill of Rights
  - Guiding principles
  - Individual complaints
  - Systemic investigations
  - Raising awareness

## Outline

- Assisting your clients resolve their service-related issues
- Authorized Representative Process
- Complaint summaries
- Update on my time as Taxpayers' Ombudsman
- Question period

## Taxpayers' Ombudsman

### My role and mandate

- Special adviser to the Minister of National Revenue
- Report directly to the Minister on matters relating to services provided to taxpayers by the CRA

## Taxpayers Bill of Rights

- CRA is governed by the Taxpayer Bill of Rights
- It describes the treatment taxpayers are entitled to when dealing with the CRA
- It also sets out the CRA's commitment to Small Business
- My Office examines complaints stemming from 8 of the 16 rights listed in the Taxpayer Bill of Rights

## Taxpayers Bill of Rights

### Article 5

Taxpayers have the right to be treated professionally, courteously, and fairly

## **Taxpayers Bill of Rights**

### **Article 6**

**Taxpayers have the right to complete, accurate, clear, and timely information from the CRA**

## **Taxpayers Bill of Rights**

### **Article 9**

**Taxpayers have the right to lodge a service complaint and to be provided with an explanation of the CRA's findings**

## **Taxpayers Bill of Rights**

### **Article 10**

Taxpayers have the right to have the costs of compliance taken into account when tax legislation is administered

## **Taxpayers Bill of Rights**

### **Article 11**

Taxpayers have the right to expect the CRA to be accountable

## **Taxpayers Bill of Rights**

### **Article 13**

Taxpayers have the right to expect the CRA to publish service standards and report annually

## **Taxpayers Bill of Rights**

### **Article 14**

Taxpayers have the right to expect the CRA to warn them about questionable tax schemes in a timely manner

## Taxpayers Bill of Rights

### Article 15

Taxpayers have the right to be represented by a person of their choice

## Guiding Principles

- Independence
- Impartiality
- Fairness
- Confidentiality

## Guiding Principles

### Independence

- At arm's length and independent from the CRA
- Review facts and respond to the taxpayer
- Recommendations stemming from systemic investigations made directly to the Minister
- Accountable to the Minister, not to the CRA

## Guiding Principles

### Impartiality

- We do not advocate for taxpayers nor defend the CRA
- We examine facts in a neutral and objective manner
- Collect all relevant facts from the taxpayer and from the CRA
- Identify a solution or recommendations to correct the service-related issue



## Guiding Principles

### Fairness

- Each service complaint we receive must be reviewed based on the facts of the case
- Review information supplied by the taxpayer
- Review information from the CRA
- Review information from other sources if applicable

## Guiding Principles

### Confidentiality

- We do not disclose any confidential information about a taxpayer without the taxpayer's permission
- We will only share details about the complaint with the CRA when the taxpayer has provided a signed consent
- The taxpayer must provide consent for the CRA to share their information with my Office

## Role of the Taxpayers' Ombudsman

- Examining individual complaints that arise from service provided by the CRA or from the eight rights from the Taxpayer Bill of Rights
- Conducting systemic investigations – issues that may affect a large number of taxpayers or segment(s) of the population
- Raising awareness about the Office of the Taxpayers' Ombudsman

## Individual Complaints

### Mandate

- First point-of-contact for taxpayers who want to submit a complaint about the service or treatment they received from the CRA
- Perform an initial assessment of the complaint to ensure that it is within our mandate
- Facilitate taxpayers' access to the internal CRA redress mechanisms to resolve their service-related matters, if necessary

## Individual Complaints

### Mandate

- We review the merits of the service complaint
- Complaint assigned to an investigator for further examination

## Individual Complaints

### Non-mandate

- Attempt to assist taxpayers with non-mandate issues
- Raise taxpayers' awareness and understanding of the work of the Ombudsman's office
- Explain why their complaints fall outside of the mandate

## Individual Complaints

We will not:

- Review matters that are before the courts
- Review complaints that arose more than one year before the appointment of the first Taxpayers' Ombudsman (February 21, 2007)
- Direct the CRA to take a specific action

However

- When uncertain, encourage taxpayers to contact us

## Systemic Investigations

- Inform the Minister about launch of our investigation
- Publish the notice to the Minister on our website
- Report findings and recommendations for improvements to the Minister
- Report to the Minister may be with or without recommendations
- Publish the reports to the Minister on our website

## Raising Awareness about the Office

- Increase awareness of taxpayers and tax professionals through outreach to ensure that they will know where to turn when in need of assistance about the service they received from the CRA
- Provide excellent service and advice to taxpayers and the Minister of National Revenue to help ensure that the CRA provides every taxpayer with fair, professional and high quality service

## Assisting your clients resolve their service issues

### Tip #1

Manage the taxpayer's expectations

## **Assisting your clients resolve their service issues**

### **Tip #2**

Use the CRA Service Complaints Program first, unless compelling circumstances exist

## **Assisting your clients resolve their service issues**

### **Tip #3**

The taxpayer must provide signed consent to authorize a representative

## Assisting your clients resolve their service issues

### Tip #4

Submit detailed information

## Authorized Representative Process

### CRA authorization

- Authorizing or Cancelling a Representative Form
- Business Consent Form
- My Account or My Business Account
- We do not have access to information on CRA's systems, including My Account and My Business Account

## Authorized Representative Process

### Office of the Taxpayers' Ombudsman authorization

- Complete the form from our website
- Have the taxpayer sign it
- Send it by fax or by mail
- The authorization is valid only for the complaint
- A new complaint will require a new authorization

## Authorized Representative Process

### Communicating with taxpayers and representatives

- Initial communication with the taxpayer to confirm preference about communicating with our Office
- This direction must be given to us by the taxpayer
- We will still discuss the complaint with the taxpayer whenever they communicate with us



## Complaint summaries

- Ms. A – Ontario Trillium Benefit
- Mr. B – Unclear explanation of disallowed tuition and caregiver amounts
- Mr. C – Financial hardship due to frozen bank account
- Ms. D – Compelling circumstances

## Update on my time as Taxpayers' Ombudsman

- Concluding unfinished business and work in progress, and setting a direction for the future
- Building a solid foundation of resources in my Office to provide excellent service
- Nurturing a collaborative and positive relationship and open lines of communication with the CRA

## **Update on my time as Taxpayers' Ombudsman**

- Upholding the Taxpayers Bill of Rights
- Resolving service-related complaints
- Assisting the Minister and the CRA in improving service to taxpayers

## **Success as the Taxpayers' Ombudsman**

**I have no war stories, only success stories**

## Thank you!

- Professionals have contact with or represent a large number of taxpayers
- Bring to our attention service-related issues that may be systemic in nature

## Contact us

Website: <http://www.oto-boc.gc.ca>

Toll-free: 1-866-586-3839; Collect: 613-946-2310

Fax: 1-866-586-3855; Collect: 613-941-6319

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