

**Tax Tip**  
**Week of November 15, 2010**

**Ten Year Period for CRA Relief**

The taxpayer relief provisions of the Income Tax Act limit the discretion of the CRA to cancel or waive penalties and interest, accept certain late-filed, amended, or revoked income tax elections; and issue income tax refunds beyond the normal three-year period to ten year. This relief provision is available for individuals and testamentary trusts and not corporations.

Thus taxpayers have until December 31, 2010 to file requests under the taxpayer relief provisions for the 2000 tax year and any reporting period that ended during the 2000 calendar year. This only applies to tax years that ended within the 10 calendar years immediately preceding the calendar year in which a request is made.

Taxpayers and registrants or their authorized representatives can make a taxpayer relief request by completing Form RC4288, Request for Taxpayer Relief, or by writing to their tax services office.