



Canada Revenue
Agency

Agence du revenu
du Canada

Using Your Home for Daycare

Is this guide for you?

If you run a daycare business in your home, this guide will help you determine some of the expenses you can claim. It will also explain your duties as an employer and the importance of keeping good records.

If you are thinking of setting up a daycare business, you should also know about municipal, provincial, territorial and federal laws and regulations that could affect you. You can get some of the information you should know from municipal offices, provincial or territorial ministries, applicable Government of Canada departments and agencies, local chambers of commerce or boards of trade.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to cra.gc.ca/alternate. You can also get our publications and your personalized correspondence in these formats by calling **1-800-959-5525**.

La version française de ce brochure est intitulée *Vous avez une garderie à la maison?*

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Are you a self-employed individual?

The amount of control a parent has over your work decides whether you are a self-employed individual and whether you can deduct daycare expenses from your daycare income.

Generally, you are a **self-employed** individual if you control:

- the number of hours you work;
- the places you work and the materials you use,
- the way you carry out your daycare duties.

You can claim daycare expenses on your income tax and benefit return if you report self-employment income earned from running a daycare.

Generally, you are an **employee** if a parent:

- specifies the work to be done
- specifies the working hours
- supervises your work

As an employee, you **cannot** deduct daycare expenses.

If you are not sure about your situation, see Guide RC4110, *Employee or Self-Employed?*

If you care for children part-time or from time to time and it's impossible for you to tell how long and steady the work is going to be, you **cannot** deduct business expenses. Report these earnings on your Income tax and benefit return as "Other employment income" at line 104.

Reporting your income

If you determine that you are self-employed, report your daycare income as business income on your income tax and benefit return. Enter your gross daycare income at line 162 and your net income or loss at line 135.

To calculate your net income or loss, we encourage you to use Form T2125, *Statement of Business or Professional Activities*. However, we accept other types of financial statements.

If you use Form T2125, complete the "Identification" section. At the "Industry code" box, enter the code for daycare (624410).

Note

If you are filing your return electronically, use the industry code for daycare your tax preparation software uses.

Enter your gross income from daycare on Form T2125, *Statement of Business or Professional Activities* in Part 1 at line 1.

Your **gross income** includes all the income you earned from daycare services you provided during the year. This income includes payments from parents, as well as subsidies (such as provincial or territorial grants to care for children).

If you received a grant to buy a daycare property, that amount is not part of your income. Instead, subtract the grant you used to buy the property from the capital cost of the property.

To calculate your **net income**, generally, you deduct the expenses that you incur to earn income from your daycare services from the gross income that you earn from your daycare services.

Include all your income when you calculate it for tax purposes. You may have to pay a 10% penalty on the amounts you do not report.

The penalty is 50% of the tax related to the omission or false statement (minimum \$100) if you knowingly, or under any circumstances amounting to gross negligence, participate in making a false statement or omission on your return.

There are two dates you need to be aware of if you have self-employed income:

- you and your spouse or common-law partner must file your tax return by June 15 to avoid late-filing penalties;
- you have to pay any balance owing by April 30.

For more information, go to cra.gc.ca/importantdates.

Goods and services tax/harmonized sales tax (GST/HST)

Your daycare service is **exempt** from GST/HST if you provide care and supervision in your home to children 14 years of age or under for periods of usually less than 24 hours per day. If this is the case, you cannot add this tax to the amount you charge customers for these services. For more information, see Guide RC4022, *General Information for GST/HST Registrants*.

Fiscal period

You must report your business income on a fiscal-period basis. A fiscal period is usually a 12 month period when a business or profession measures and reports its income-earning activities. The fiscal period may or may not match the calendar year. A business creates its fiscal period when it files its first income tax return.

Most self-employed individuals use December 31 as their fiscal year-end. However, you may be able to use a different method of reporting your business income that will allow you to keep a fiscal period that does not end on December 31. For more information on having a fiscal year that does not end on December 31, see Guide RC4015, *Reconciliation of Business Income for Tax Purposes*, and Form T1139, *Reconciliation of Business Income for Tax Purposes*.

Generally, if you filed Form T1139 in the previous year, you have to file the form again this year.

Accrual method

If you are self-employed, you must report business income using the accrual method of accounting.

According to this method, you:

- report your income for the fiscal period in which you conduct the activities to earn it, regardless of when you receive that income;
- deduct expenses for the fiscal period in which you incur them, whether you paid them in that period or in another

For more information on this method, see Guide T4002, *Business and Professional Income*.

Claiming your expenses

You can deduct any **reasonable** expenses you incur to earn your daycare income.

In this section, we describe many of the expenses you can deduct if you incur them to run your daycare. We also tell you on which line to claim each kind of expense on Form T2125, *Statement of Business or Professional Activities*.

For more information, see Chapter 3 in Guide T4002, *Business and Professional Income*.

Note

Do not send your receipts or other records with your income tax return. Instead, keep them in case we ask to see them later.

Advertising

You can claim the cost of advertising you bought in Canada for your daycare. You can also claim the cost of business cards.

Report this expense on Form T2125 at line 8521.

Business tax, fees, licences, dues, memberships, and subscriptions

You can deduct annual licence fees and business taxes you incur to run your business. You can also deduct annual dues and fees to keep your membership in a trade or commercial association.

Report these expenses on Form T2125 at line 8760.

Note

You **cannot** deduct club membership dues (including initiation fees) if the main purpose of the club is dining, recreation, or sporting activities.

Maintenance and repairs

You can deduct the cost of labour and material for minor repairs done to your home if:

- you can show that the damage is from running the daycare business; and
- your insurance company did not pay for the repairs or reimburse you for the expense.

Keep all original receipts, sales invoices, and contracts for maintenance and repairs in case we ask to see them later.

Report this expense on Form T2125 at line 8960.

Note

You **cannot** deduct the cost of your own labour or the cost of replacing furniture or floor coverings.

Management and administration fees

You can deduct management and administration fees that you incur to operate your daycare business. These include bank charges and processing payments.

Report any expense for these fees on Form T2125 at line 8871.

Motor vehicle expenses

If you use your vehicle **occasionally** for business purposes, you can claim motor vehicle expenses on a per-trip basis. For example, taking the children to a park or on an excursion may involve paying for fuel and parking.

If you **regularly** use your vehicle for business and personal trips, you can claim part of the total operating expenses for your vehicle as a business expense. You must keep accurate records that show the part of the total kilometres that you drove for your business.

Motor vehicle operating expenses include:

- licence and registration fees;
- insurance;
- gas and oil;
- maintenance and repairs;
- interest you pay on a loan used to buy a vehicle;
- leasing costs.

Keep your capital cost allowance (CCA) separate from your operating expenses. Enter any CCA on Form T2125 at line 9936.

To calculate the vehicle expenses you can claim for the year, get the number of kilometers used for daycare; **divide** this number by the total kilometers driven. **Multiply** this result by the total of all operating expenses for the vehicle.

Report the motor vehicle operating expense on Form T2125 at line 9281.

Note

There is a **limit** to the amount of interest, leasing costs and CCA you can deduct for a vehicle you use for your daycare. See Chapter 3, "Motor vehicle expenses," of Guide T4002.

Example

Kayla runs a daycare in her home. Every week, she uses her van to take the children out to a museum or a gallery. In the year, she drove 20,000 kilometres. Out of those, she drove 2,500 kilometres for the outings with the children. The operating expenses for Kayla's van were \$3,700.

She calculates the business part of these expenses as follows:

$(2,500 \text{ km} / 20,000 \text{ km}) \times \$3,700 \text{ in operating expenses} = \462.50 .

Kayla can deduct \$462.50 for the business part of her vehicle expenses.

Office expenses

You can deduct the cost of things such as stamps, envelopes, paper, and receipt books that you use for your business.

Report these expenses on Form T2125 at line 8810.

Supplies

You can deduct the cost of the following:

- **supplies**, toys, books, and arts and crafts items that children in your daycare use;
- **household supplies** that children in your daycare use, such as blankets, towels, toothbrushes, diapers, and shampoo; and
- **food** you buy to feed the children in your daycare.

Report the total expenses for supplies and food on Form T2125 at line 8811.

Legal, accounting, and other professional fees

As a self-employed individual, you can deduct accounting and legal fees you pay for advice. You can also deduct any costs for help preparing and filing your income tax and benefit return.

Report this expense on Form T2125 at line 8860.

Salaries, wages, and benefits

You **can** deduct the salaries paid to your employees. You can also deduct your **employer** part of payroll contributions, such as:

- Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) contributions;
- provincial parental insurance plan premiums (if applicable to your province); and
- employment insurance premiums.

Report this expense on Form T2125 at line 9060.

Field trips

You can deduct expenses to take the children in your care on field trips. You must have documents to support these expenses, such as taxi receipts, parking receipts, and entry-ticket stubs.

If you use your vehicle to take children on field trips, you **may** be able to claim motor vehicle expenses.

Report expenses for field trips on Form T2125 at line 9200.

Capital cost allowance

The full cost of **depreciable property** cannot be deducted as an expense in a year. Instead, each year you can deduct a part of its cost as capital cost allowance (CCA).

There is a maximum amount of CCA that you can claim each year for each class of depreciable property the *Income Tax Act (ITA)* defines the various classes and CCA rates. The CCA rate for class 8 is 20%. This covers most furniture and equipment found in a daycare.

The capital cost of property is its purchase price, plus delivery charges, goods and services tax (GST)/harmonized sales tax (HST) and provincial or territorial sales taxes.

If you use depreciable property for business and personal use, you can only claim CCA on the business use of the property.

Some provinces and territories provide subsidies for the purchase of daycare equipment. If you receive a subsidy and you use part of it to buy depreciable property, do not include in your income the portion of the grant you used to purchase the property. Subtract this amount from the capital cost of the property.

To calculate your CCA you can use Part 11 of Form T2125. For more information, see Chapter 4 of Guide T4002.

Business-use-of-home expenses

If you use your home for your daycare business, you may be able to claim **part** of the home expenses. These expenses include:

- public services (electricity, water);
- heat;
- insurance;
- maintenance;
- mortgage interest;
- property taxes; and
- rent.

Calculate the part of the total expenses related to running your home that you use for business and the part that is for personal use.

To calculate the area used for daycare and the expenses that relate to daycare you need to use a reasonable basis to calculate the area used for daycare, and **divide** this amount by the total area of your home.

The amount you can deduct for business-use-of-home expenses **cannot** be more than your net income. You **cannot** use home expenses to create or increase a business loss.

Note

Any expenses that cannot be used in the year because they would create or increase a business loss can be claimed in a future year in which you use your home for daycare.

Report these expenses on Form T2125 at line 9945.

Rooms for daycare use only

If you use one or more rooms, including any in the basement, **only** for your daycare, you can determine the amount to claim based on the area of your home.

You **divide** the area used for your daycare by the total area of your home, and **multiply** this result by your total annual home expenses.

Example

Sonia has a daycare in her home and uses the basement only for this business. The daycare area is 20 square metres and the total area of her home is 120 square metres. Sonia's annual household expenses are \$6,000.

She calculates the deductible part of her allowable expenses using the formula:

$$\frac{\text{Area used for business}}{\text{Total area of the home}} \times \text{Total expenses}$$

The calculation is as follows:

$$(20 \div 120 \text{ metres}) \times \$6,000 \text{ in household expenses} = \$1,000$$

Sonia can deduct \$1,000 of her household expenses as business-use-of-home expenses.

Rooms used for both daycare and personal living

If you use part of your home for **both** daycare and personal living, calculate how many hours in the day you use the rooms for daycare, then **divide** that amount by 24 hours. **Multiply** the result by the daycare part of your total annual home expenses (see the previous example). This will give you the home expenses you can deduct.

If you run the business for **only part** of the week or year, reduce your claim accordingly.

Example

James runs a daycare in his home weekdays for 10 hours out of a 24-hour day. The children use an area of 35 square metres. His home is 100 square metres and his annual home expenses are \$5,800.

The calculation of his home expenses is as follows:

$$(10 \div 24 \text{ hours}) \times (35 \div 100 \text{ metres}) \times \$5,800 \text{ expenses} = \$845.83$$

The daycare only operates 5 days a week, so James has to do another calculation.

$$\$845.83 \times (5 \div 7 \text{ days}) = \$604.16$$

James can deduct \$604.16 of his household expenses as business-use-of-home expenses.

Other expenses

Telephone

You **can** claim the cost of long-distance telephone calls made for your daycare. However, you **cannot** deduct monthly telephone service charges unless you use the telephone only for your business.

You can also deduct the percentage of airtime expenses for a cellphone that relates to earning your business income.

If you lease a fax machine, you can deduct the percentage of the lease cost that is for earning business income. If you buy a fax machine, **you cannot** deduct its cost. In this case, this is a class 8 property and you can claim a capital cost allowance each year.

Training

You may be able to deduct the cost of taking a course or seminar on childcare. For more information, see Interpretation Bulletin IT-357, *Expenses of Training*.

However, you **cannot** deduct as a business expense any tuition fees you paid to educational institutions, such as universities and colleges. Instead, you may be able to claim the fees as a **non-refundable tax credit** on your return. For more information, see the *General Income Tax and Benefit Guide* "Line 323 - Tuition, education, and textbook amounts".

Private health services plan premiums

Self-employed individuals may be able to deduct the premiums they pay to a private health services plan. For more information, see Guide T4002, *Business and Professional Income*.

Report these expenses on Form T2125 at line 9270.

Other reasonable expenses

It may not be simple to keep the cost of feeding your children separate from the cost of feeding the children in your daycare. We allow these expenses as long as they are related to your daycare activities and are reasonable.

Keeping records

You have to record your income and expenses and keep bills, receipts, bank statements, and cancelled cheques that relate to your daycare. Your records should be complete, organized, and filed by year.

Good records will help you prepare your income tax and benefit return. They can remind you of expenses you might otherwise overlook. Good records can also prevent problems during a review of your returns.

Keep a record of the kilometres travelled for personal use and for business use. If you change vehicles during the year, record the mileage when you started and stopped using each vehicle. To claim capital cost allowance, you need to have the original invoice for your vehicle. If there is a change in use of your vehicle, you need the fair market value (FMV) when you first begin to use it for business purposes. In the future, if you change the use of the vehicle back to personal, you will have to determine the FMV of the vehicle at that time. For more information on FMV, see Guide T4002.

Although you have to support expenses with individual invoices, monthly credit card statements are good reminders of them. Personal chequing accounts are also good records of expenses, because you generally get a monthly statement from your financial institution.

When you write cheques, we suggest you mark the date, amount, and purpose of all cheques on their stubs.

Do not send your records with your return. Instead, keep them in case we ask to see them later.

You must keep your records for **at least six years** from the end of the tax year to which they relate, in case we ask to see them later.

If you want to destroy your records before the end of the six-year period, you have to get **written permission** from your tax services office. To do this, use Form T137, *Request for Destruction of Records*, or prepare your own written request. For more information, see Information Circular IC78-10, *Books and Records Retention/Destruction*.

For more information on keeping records, go to cra.gc.ca/records.

Your employees

Most employers, have to deduct the following types of amounts:

- Canada Pension Plan (CPP);
- Québec Pension Plan (QPP) contributions;
- employment insurance (EI) premiums;
- income tax from your employees' remuneration; and
- Provincial parental insurance plan (PPIP) premiums, such as the Quebec Provincial Parental Insurance Plan (QPIP).

You also have to contribute employer amounts for CPP or QPP contributions, as well as for EI and QPIP premiums.

To find out how to deduct, remit, and report payroll deductions, go to cra.gc.ca/payroll, or see Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*, and Guide RC4120, *Employers' Guide – Filing the T4 Slip and Summary*.

The CPP is for all Canadian workers (outside of Quebec), including self-employed individuals. Most employers, employees, and self-employed individuals must contribute to the plan. The CPP can provide benefits when you retire or if you become disabled. The plan can also pay benefits to a surviving spouse or common-law partner and dependent children after a contributor's death. For more information on the CPP, visit the Service Canada website at serviccanada.gc.ca.

For more information on how to get a payroll program account, go to cra.gc.ca/bn.

To help you calculate your contributions, use the Payroll Deductions Online Calculator at cra.gc.ca/pdoc.

You can file your information returns, including a T4 return, electronically. For more information, go to cra.gc.ca/iref. You or your authorized representative can file electronically through My Business Account at cra.gc.ca/mybusinessaccount, or Represent a Client at cra.gc.ca/representatives.

The Quebec provincial government collects its own pension plan contributions. If your business is in Quebec, you will remit QPP contributions instead of CPP contributions. For information on the QPP, visit Revenu Québec at revenuquebec.ca/en or contact them at:

Revenu Québec
3800, rue de Marly
Québec QC G1X 4A5

Telephone: 1-800-567-4692

Québec: 1-418-659-4692

Instalment payments

As a self-employed individual, you may have to pay your income tax, as well as your CPP or QPP contributions on self-employment income by instalments.

If you decide to contribute to the voluntary Employment Insurance (EI) program, you may also have to pay your own contributions to that program by instalments.

Instalment payments are due on March 15, June 15, September 15, and December 15.

You may have to pay interest and a penalty if you do not pay on time the full amount we calculated for you.

Every February and August, we will send you an instalment reminder. The February reminder is for the payments due on March 15 and June 15. The August reminder is for the payments due on September 15 and December 15.

For more information on instalments, including the different ways to calculate them, go to cra.gc.ca/instalments.

Issuing your receipts

You are expected to issue receipts to the parents of the children in your care. You should do this as soon as possible to give them time to file their income tax returns.

Receipts you issue have to include all the following information:

- the name of the person for whom you are preparing the receipt;
- the name of the child of the person for whom you are preparing the receipt;
- the amount received for your services;
- the period you provided these services (from and to dates);
- your name;
- your address;
- your social insurance number;
- your signature; and
- the date you signed the receipt.

My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week.

To register for My Account, go to cra.gc.ca/myaccount. Registration is a two-step process. You will be asked to enter some personal information and create a user ID and password or use a Sign-in Partner. Be sure to have your current and previous year's personal tax returns on hand. To register, a return for one of these two years must have been assessed. After you complete step one, you will have instant access to some of your tax and benefit information. Step two includes the mailing of the CRA security code. We will mail it to the address we have on file for you. The separate mailing of the security code is a measure used to protect you from identity theft and to ensure the security of your personal information. You will have access to the full suite of services available in My Account once you enter your code.

An authorized representative can access most of these online services through Represent a Client at cra.gc.ca/representatives.

Handling business taxes online

Save time using the CRA's online services for businesses. You can:

- authorize a representative, an employee, or a group of employees, who has registered with Represent a Client, for online access to your business accounts;
- request or delete authorization online through Represent a Client, if you are a representative;
- change mailing and physical addresses, as well as the address where you keep your books and records;
- file a return electronically without a web access code;
- register for online mail, get email notifications, and view your mail online;
- enrol for direct deposit, update banking information, and view direct deposit transactions;
- authorize the withdrawal of a pre-determined amount from your bank account;
- request additional remittance vouchers;
- transfer payments and immediately view updated balances, without having to calculate interest;

- stop or restart the mailing of the GST/HST return for registrants package;
- add another business to your profile;
- view answers to common enquiries, and if needed, submit account-related enquiries;
- view the account balance and instalment balance, including the corresponding transactions (for example, payments); and
- do much more.

To register or log in to our online services, go to:

- cra.gc.ca/mybusinessaccount, if you are a business owner; or
- cra.gc.ca/representatives, if you are an authorized representative or employee.

For more information, go to cra.gc.ca/businessonline.

Receiving your CRA mail online

You, or your representative (authorized at a level 2), can choose to receive most of your CRA mail for your business online.

When you or your representative registers for online mail, an email notification will be sent to the email address(es) provided when there is new mail available to view in My Business Account. Correspondence available through online mail will no longer be printed and mailed. To register, select the "Manage online mail" service and follow the steps.

Using our online mail service is faster and easier than managing paper correspondence.

Authorizing the withdrawal of a pre-determined amount from your bank account

Pre-authorized debit (PAD) is an online, self-service, payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined amount from your bank account to pay tax on a specific date or dates. You can set up a PAD agreement using the CRA's secure My Business Account service at cra.gc.ca/mybusinessaccount. PADs are flexible and managed by you. You can view historical records, modify, cancel, or skip a payment. For more information, go to cra.gc.ca/payments and select "Pre-authorized debit."

MyCRA – Mobile app

Getting ready to file? Use MyCRA to:

- check your RRSP deduction limit;
 - look up a local tax preparer; and
 - see what tax filing software the CRA has certified.
- Done filing? Use MyCRA to:
- check the status of your tax return; and
 - view your notice of assessment.

Use MyCRA throughout the year to:

- view your personalized benefit and credit payment amounts;
- check your TFSA contribution room;
- update your contact details;
- manage your direct deposit and online mail information; and
- request your proof of income (option C).

To get more details on what you can do with MyCRA and to access the CRA's web-based mobile app, go to cra.gc.ca/mobileapps.

Electronic payments

Make your payment using:

- your financial institution's online or telephone banking services;
- the CRA's My Payment service at cra.gc.ca/mypayment; or
- pre-authorized debit at cra.gc.ca/myaccount.

For more information on all payment options, go to canada.ca/payments.

For more information

What if you need help?

If you need more information after reading this publication, visit cra.gc.ca or call 1-800-959-5525.

Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada.

You can view your direct deposit information and online transactions at cra.gc.ca/mybusinessaccount.

To enrol for direct deposit or to update your banking information, go to cra.gc.ca/directdeposit.

Forms and publications

To get our forms and publications, go to cra.gc.ca/forms or call 1-800-959-5525.

Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to cra.gc.ca/lists.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY call 1-800-665-0354 during regular business hours.

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the *Taxpayer Bill of Rights*.

You can file a service complaint if you are not satisfied with the service you get from the CRA.

There are three steps to resolve your service-related complaint.

Step 1 – Talk to us first

If you are not satisfied with the service you received, you can file a service complaint. Before you do this, we recommend that you try to resolve the matter with the employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to cra.gc.ca/contact.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

Step 2 – Contact the CRA Service Complaints Program

The CRA Service Complaints Program is for individuals and businesses. The program provides another level of review if you are not satisfied with the results from step 1 in the service complaint process. Generally, service-related complaints refer to the quality and timeliness of our work.

To file a complaint with the CRA Service Complaints Program, fill out Form RC193, *Service-Related Complaint*.

For more information on the CRA Service Complaints Program and how to file a complaint, go to cra.gc.ca/complaints.

Step 3 – Contact the Office of the Taxpayers' Ombudsman

If, after following steps 1 and 2, your service-related complaint is still not resolved, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

For information about the Office of the Taxpayers' Ombudsman and how to submit a complaint, go to oto-boc.gc.ca.

Reprisal complaint

If you believe that you have experienced reprisal, fill out Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to cra.gc.ca/reprisalcomplaints.

Tax information videos

We have a tax information video series for new small businesses that provides an introduction to topics such as registering a business, GST/HST, and payroll. To watch our videos, go to cra.gc.ca/videogallery.

Due dates

When the due date falls on a Saturday, a Sunday, or a public holiday recognized by the CRA, we consider your payment to be on time if we receive it on the next business day. Your return is considered on time if we receive it or if it is postmarked on or before the next business day.

For more information, go to cra.gc.ca/importantdates.

Cancel or waive penalties or interest

The CRA administers legislation, commonly called the taxpayer relief provisions, that gives the CRA discretion to cancel or waive penalties or interest when taxpayers are unable to meet their tax obligations due to circumstances beyond their control.

The CRA's discretion to grant relief is limited to any period that ended within 10 calendar years before the year in which a request is made.

For penalties, the CRA will consider your request only if it relates to a tax year or fiscal period ending in any of the 10 calendar years before the year in which you make your request. For example, your request made in 2017 must relate to a penalty for a tax year or fiscal period ending in 2007 or later.

For interest on a balance owing for any tax year or fiscal period, the CRA will consider only the amounts that accrued during the 10 calendar years before the year in which you make your request. For example, your request made in 2017 must relate to interest that accrued in 2007 or later.

To make a request, fill out Form RC4288, *Request for Taxpayer Relief – Cancel or Waive Penalties or Interest*. For more information about relief from penalties or interest and how to submit your request, go to cra.gc.ca/taxpayerrelief.