[**Your name and address]**

[**Add the Date]**, 2016

**Private and Confidential**

Vancouver Tax Services Office

9755 King George Boulevard

Surrey BC V3T 5E1

Dear Madam/Sir

**Re: [Your name]**

 **[Your SIN]**

**Request for Taxpayer Relief**

I worked for Langara College in Vancouver in 2011 and 2012. During this time my employer provided me with a parking pass for the campus (the "**Parking Pass**"). This pass let me park on the campus lots without purchasing daily parking tickets but did not guarantee or reserve a stall in the campus parking lot. My employer understood this to be scramble parking, a position with which I agreed. I was not informed that this pass might have any value so as to be a taxable benefit under the Income Tax Act (Canada) (the “**Act**”) and no amounts were included on the T4 – *Statement of Remuneration Paid* (the "**T4 Slip**") provided to me by my employer for the 2011 and 2012 taxation years.

In respect of the 2011 and 2012 taxation years, I filed my T1 – *Income Tax and Benefit Return* ("**T1 Return**") based on the T4 Slip I received. In 2015, I received Notices of Assessment (the “**Notices of Assessment**”) from Canada Revenue Agency (“**CRA**”) assessing a taxable benefit for this parking pass for my 2011 and 2012 taxation year. This was the first information I received about the possibility that the parking pass might have more than a nominal value and I was not given any opportunity to participate in discussions about the actual value of the Parking Pass at this time. The Notices of Assessment included a taxable value of the Parking Pass at $6.00 per day for 2011 and $6.33 per day for 2012, based on a 200 day year. The Notices of Assessment also charged interest on this amount.

[**If in the course of your objection it was determined that you worked less than 200 days per year in 2011 and 2012 please add a sentence here indicating how many days you worked in 2011 and 2012. For example, "I objected to the Notices of Assessment and while the value of the pass per day was not adjusted it was determined by the CRA appeals branch that I worked XX number of days in 2011 and xx number of days in 2012."**

**If you objected and the objection was confirmed please add a sentence such as: "I objected to the Notices of Assessment but they were confirmed."]**

All of the employees at Langara with Parking Passes were assessed on a similar basis. I understand that certain staff members participated in a Tax Court of Canada appeal, and the CRA agreed that the taxable value of the Parking Passes in 2011 and 2012 was in fact significantly lower than the value included in the Notices of Assessment. I have been told that the value the CRA now believes the Parking Passes to have had is $2.00 per day in 2011 and 2012; rather than $6.00 and $6.33 per day as originally assessed in the Notices of Assessment. I also understand that the value of the Parking Pass in the 2016 and later taxation years is to be valued at 50% of the daily parking rate on campus. This is also significantly lower than the value of the Parking Passes assessed in the Notices of Assessments.

The overall amount of tax, interest and penalties that the Notice of Assessment determined I owe under the Act is disproportionate to the benefit I have received. The assessment I am currently requesting would be correct in law. Thus, I would like to make the following requests pursuant to subsection 152(4.2) and 164(1.5) of the Act.

* I request that the CRA reassess my 2011 and 2012 taxation years to reduce the taxable benefit of this Parking Pass to $2.00 per day, which was the actual value of the Parking Pass in 2011 and 2012.
* In the alternative, I request that the CRA reassess my 2011 and 2012 taxation years to reduce the taxable benefit of the Parking Pass to 50% the daily rate to reflect the value which the CRA believes the Parking Passes to have in the 2016 and later taxation years.
* I request a refund of any overpayment of tax resulting from this reassessment.

In addition to my request for a redetermination of my taxes for 2011 and 2012 and refund of any overpayment of tax, I also request relief pursuant to subsection 220(3.1) of the Act from any interest and penalties assessed by the Notices of Assessment.

I believe it is unfair to assess me for penalties and interest in these circumstances. The interest assessed on the Notices of Assessments arose as a result of events beyond my control. As noted above, I filed my 2011 and 2012 T1 Returns based on the T4 Slips issued to me. I had no reason to suspect that any taxable benefit which should have been assessed on that T4 Slip was missing or undervalued. I exercised a reasonable amount of care as without this information it was impossible for me to pay any tax owing in a timely manner. The penal nature of interest and penalties is not warranted in my situation since it was never my intention to leave any taxes unpaid; I simply filed my taxes based on the information which had been provided to me which I had no reason to believe was incorrect.

If CRA finds that full interest and penalty relief is not warranted in the circumstances, I request partial relief from any interest and penalties assessed on the Notices of Assessment. I request interest and penalty relief in respect of any portion of the taxable benefit charged greater than $2.00 per day.

Thank you for your consideration on this matter. Should you require any additional information please do not hesitate to contact me. I look forward to your response.

Sincerely,

**[Taxpayer]**