



St. John's NL A1B 3Z1

Date January 26, 2022
Business Number

0000700

Corporation Post Assessing Review

Subject: Limited review of your corporation income tax returns for the tax years ending

The Canada Revenue Agency conducts regular reviews of books and records. We selected your account for review to make sure you meet your tax obligations. These reviews help confirm that income amounts, deductions, and credits are reported correctly, and can be properly supported.

Our records show you reported an amount for acquisitions of class 10 assets at line 203 of Schedule 8, Capital Cost Allowance (CCA).

You can deduct CCA only on assets you own and use to make business income. To support the amount you reported, send us all of the following:

- a copy of the bill of sale
- a copy of the registration and insurance policy
- a description of how the vehicle is used for business activities, and the percentage of business and personal use
- the amount, if any, of input tax credits you claimed on your GST/HST return for these acquisitions made during the year and the GST/HST filing periods you claimed the credits in
- the amount, if any, of input tax credits another corporation claimed on their GST/HST return for these acquisitions made during the year and the GST/HST filing periods they claimed the credits in

If we do not receive the requested documents, we will disallow the amount.

You have to send your documents or call within 30 days of the date of this request. After 30 days, we will reassess your returns based on the information we have.

You can send your documents using our online services at:

- canada.ca/my-cra-business-account, if you are a business owner
- canada.ca/taxes-representatives, if you are an authorized representative or employee

For more information on how to send your documents online, go to canada.ca/cra-submit-documents-online.

To send your paper documents by fax or mail, use the number or address below. Also, return this letter with the documents.

Send us the name and phone number of an authorized person to contact in case we need more information. You can authorize a representative using our online services at canada.ca/my-cra-business-account, or by filling out Form AUT-01, Authorize a Representative for Offline Access, and sending it with your response. For more information, go to canada.ca/taxes-authorize-representative.

If you need more time, you can ask for an extension in writing or by calling the

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telephone number below.

For information on how the CRA selects taxpayers for review, how to respond to us, common reporting mistakes, and the CRA's Corporation Assessing Review Program, go to canada.ca/cra-videos.

For more information, phone or write to:

Business Validation Officer	
Canada Revenue Agency	
PO Box 12071 Stn A	
St. John's	NL A1B 3Z1
Phone	709-325-6205
Fax	833-652-0119
Toll free number	833-566-5421 Ext 5084

Please quote: