



SUDBURY ON P3A 5C1

000002697

NADIM GHAZNAVI  
2215-280 WELLESLEY ST E  
TORONTO ON M4X 1G7

## Notice details

<b>Social insurance number</b>	XXX XX3 357
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<b>Tax year</b>	2016
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<b>Date issued</b>	Sep 24, 2018
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## Notice of reassessment

We reassessed your 2016 income tax and benefit return and recalculated your balance.

You need to pay **\$9,285.02** minus any amounts you paid that we have not processed yet.

To avoid additional interest charges please pay by **October 15, 2018**.

Thank you,

Bob Hamilton  
Commissioner of Revenue

### Account summary

You have an amount due. If you already paid the full amount, please ignore this request.

**Amount due:** \$9,285.02

**Pay by:** October 15, 2018

### Payment options

You can:

- **pay online**
- **pay at your financial institution**

For more information, see page 4.

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## Tax reassessment

We calculated your taxes using the amounts below. The following summary is based on the information we have or you gave us.

We may review your return later to verify income you reported or deductions or credits you claimed. For more information, go to [canada.ca/taxes-reviews](https://canada.ca/taxes-reviews). Keep all your slips, receipts, and other supporting documents in case we ask to see them.

## Summary

Line	Description	\$ Amount on last assessment	CR/DR	\$ Final amount	CR/DR
150	Total income	0		80,738	
236	Net income	0		80,738	
260	Taxable income	1		80,738	
350	Total federal non-refundable tax credits	1,721		2,420	
6150	Total Ontario non-refundable tax credits	505		682	
420	Net federal tax	0.00		11,599.78	
428	Net Ontario tax	0.00		5,829.47	
435	Total payable	0.00		17,429.25	
437	Total income tax deducted	0.00		17,529.60	
482	Total credits	0.00		17,529.60	
	Subtotal (Total payable minus Total credits)	0.00		100.35	CR
	Change to tax payable (Final subtotal minus last subtotal)			100.35	CR
	Adjustment to penalties			8,714.62	DR
	Adjustment to arrears interest			670.75	DR
	Balance from this reassessment			9,285.02	DR
	<b>Balance due</b>			<b>9,285.02</b>	<b>DR</b>

## Explanation of changes and other important information

We included income from EDUCATORS FINANCIAL (T4RIF), SOLIUM CAPITAL (T5), CIBC (T4).

We changed your federal amount for CPP or QPP contributions through employment to \$2,544.30. We also made the same change to your Ontario amount.

We changed your federal amount for employment insurance (EI) premiums through employment to \$955.04. We also made the same change to your Ontario amount. Any overpayment of EI premiums is shown on this

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notice of reassessment.

We changed your total tax deducted from \$0.00 to \$17,529.60 to match the amount(s) on your information slip(s).

Your net income changed because of the change we made. We use your net income to calculate your Canada child benefit (CCB), goods and services tax/harmonized sales tax (GST/HST) credit, and any related provincial or territorial benefits. If any of these amounts change, we will send you a notice explaining the change. We may also keep all or part of your next CCB, GST/HST credit, and any related provincial or territorial benefit payments until any balances owing are paid.

We changed your federal Canada employment amount to \$1,161, which is the maximum allowed.

Please see the "Summary" area for your new total non-refundable tax credits.

We changed your total federal non-refundable tax credits to \$2,420.00 and your total Ontario non-refundable tax credits to \$682.00.

Every person who does not report an amount that has to be included in income and also failed to report an amount on a return for any of the three tax years before, has to pay a federal and a provincial or territorial penalty. In line with this, we assessed you a federal penalty of \$5,799.89 and a provincial or territorial penalty of \$2,914.73 for repeatedly failing to report your income.

We charged you arrears interest of \$670.75 on the balance you owe. We calculated this interest to the date of this notice.

You can avoid more interest charges if you pay the balance due by October 15, 2018.

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## More information

If you need more information about your income tax and benefit return, go to [canada.ca/taxes](https://canada.ca/taxes), go to My Account at [canada.ca/guide-my-cra-account](https://canada.ca/guide-my-cra-account), or call 1-800-959-8281.

To find your tax centre, go to [canada.ca/cra-offices](https://canada.ca/cra-offices).

### If you move

Let us know your new address as soon as possible. For more information on changing your address, go to [canada.ca/cra-change-address](https://canada.ca/cra-change-address).

### If you have new or additional information and want to change your return:

- go to [canada.ca/change-tax-return](https://canada.ca/change-tax-return) for faster service; or
- write to the tax centre address shown on this notice, and include your social insurance number and any documents supporting the change.

### If you want to register a formal dispute:

- go to [canada.ca/cra-complaints-disputes](https://canada.ca/cra-complaints-disputes); you have 90 days from the date of this notice to register your dispute.

### Definitions

**DR** (debit) is the amount you owe us and **CR** (credit) is the amount we owe you.

### Help for persons with hearing, speech, or visual impairments

You can get this notice in braille, large print, or audio format. For more information about other formats, go to [canada.ca/cra-multiple-formats](https://canada.ca/cra-multiple-formats).

If you use a teletypewriter, you can get tax information by calling 1-800-665-0354.

### How do you pay?

- online or by phone using a Canadian financial institution's services
- online at [canada.ca/cra-my-payment](https://canada.ca/cra-my-payment)
- online by setting up a pre-authorized debit agreement at [canada.ca/guide-my-cra-account](https://canada.ca/guide-my-cra-account)
- in person with your remittance voucher at your Canadian financial institution or, for a fee, at Canada Post

For more information on how to make a payment, go to [canada.ca/payments](https://canada.ca/payments).

### Need more time to pay?

If you cannot pay in full and you would like more information, go to [canada.ca/cra-collections](https://canada.ca/cra-collections).

To discuss a payment arrangement, call the CRA at 1-888-863-8657, Monday to Friday (except holidays) from 7:00 a.m. to 11:00 p.m. Eastern time.

## My Account

Use My Account to see and manage your tax information online. Make changes to your return, check your RRSP information, set up direct deposit, and more. To register for My Account, go to [cra.gc.ca/myaccount](https://cra.gc.ca/myaccount).

## Fraudulent communications (scams)

The CRA is committed to protecting the personal information of taxpayers and benefit recipients. We will never ask you to give us personal information of any kind by email, text message, or by clicking on a link. Nor will we ask you to pay your balance through the use of a pre-paid credit card. For more information about how to recognize scams and protect yourself, go to [cra.gc.ca/security](https://cra.gc.ca/security).