

A printable version of your notice will be available within 7 days from when your express notice is posted.

## Express notice of reassessment

As of October 29, 2022

### Notice details

**Address:**

HIREN R PATEL

B7-1530B 20TH ST

BRANDON MB R7B 2M6

**Social insurance number:** XXX XX2 722

**Tax year:** 2021

**Date issued:** Nov 7, 2022

**Tax Centre:** WINNIPEG MB R3C 3M2

We reassessed your 2021 income tax and benefit return and recalculated your balance.

You need to pay **\$170.00** minus any amounts you paid that we have not processed yet.

To avoid additional interest charges please pay by **November 28, 2022**.

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:** \$170.00

**Pay by:** November 28, 2022

## 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**. Keep all your slips, receipts, and other supporting documents in case we ask to see them.

### Summary

Line	Description	\$ Amount on last assessment	\$ Final amount
		CR/DR	CR/DR
15000	Total income	36,455	36,955
	Deductions from total income	149	149

Line	Description	\$ Amount on		\$ Final	
		last	CR/DR	amount	CR/DR
		assessment			
23600	Net income	36,306		36,806	
26000	Taxable income	36,306		36,806	
35000	Total federal non-refundable tax credits	2,600		2,600	
61500	Total Manitoba non-refundable tax credits	1,315		1,315	
42000	Net federal tax	2,845.36		2,920.90	
42800	Net Manitoba tax	2,655.91		2,720.16	
43500	Total payable	5,501.27		5,641.06	
43700	Total income tax deducted	4,657.19		4,707.22	
45300	Canada workers benefit	883.75		808.65	
48200	Total credits	5,540.94		5,515.87	
	Subtotal (Total payable minus Total credits)	39.67	CR	125.19	DR
	Change to tax payable (Final subtotal minus last subtotal)			164.86	DR
	Adjustment to arrears interest			5.14	DR
	Balance from this reassessment			170.00	DR
	<b>Balance due</b>			<b>170.00</b>	<b>DR</b>

## Explanation of changes and other important information

We included income from "include taxable COVID-19 benefits at line 13000 as reported on your information slip(s) from GOVERNMENT OF CANADA (T4A)

We changed your total tax deducted from \$4,657.19 to \$4,707.22 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) and goods and services tax/harmonized sales tax (GST/HST) credit. If one or both of these amounts change, we will send you a notice explaining the change. We may also keep all or part of your next CCB and GST/HST credit payments until any balances owing are paid.

We changed your Canada workers benefit to \$808.65 as a result of a change to your adjusted family net income.

Your Canada training credit limit for next year is \$250.00. This credit will expire at the end of the year you turn 65 or the year of death.

We charged you arrears interest of \$5.14 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 November 28, 2022.

If you have questions about your reassessment, please call our Individual Tax and Enquiries line at 1-800-959-8281.

## **RRSP deduction limit statement**

References to RRSP contributions also include contributions to your pooled registered pension plan (PRPP) and to your and your spouse's or common-law partner's specified pension plan (SPP). For more information, go to **canada.ca/rrsp** or see Guide T4040, RRSPs and Other Registered Plans for Retirement.

Description	\$ Amount
RRSP deduction limit for 2021	2,001
<b>Minus:</b> Employer's PRPP contributions for 2021	0
<b>Minus:</b> Allowable RRSP contributions deducted for 2021	0
<b>Plus:</b> 18% of 2021 earned income, up to a maximum of \$29,210	6,561
<b>Minus:</b> 2021 pension adjustment	0
<b>Minus:</b> 2022 net past service pension adjustment	0
<b>Plus:</b> 2022 pension adjustment reversal	0
<b>RRSP deduction limit for 2022</b>	<b>8,562</b>
<b>Minus:</b> Unused RRSP contributions previously reported and available to deduct for 2022	0
<b>Available contribution room for 2022</b>	<b>8,562</b>

**Note:** If your available contribution room is a negative amount (shown in brackets), you have no contribution room available for 2022 and may have over contributed to your RRSP. If this is the case, you may have to pay a 1% monthly tax on any excess contributions.

## 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/my-cra-account](https://canada.ca/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/my-cra-account](https://canada.ca/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**.

## **Need more time to pay?**

If you cannot pay in full and you would like more information, go to **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.

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