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Canada Revenue Agency / Agence du revenu du Canada

Protected B when completed

T3 Adjustment Request

For filing ☐ **Do not use this area.**	
Locator no.	Date of action
☐ Acknowledgement	☐ Stall code
Year Month Day	
Assessor	Date
Reviewer	Date

- Use this form to request an adjustment (a change) to a T3RET, T3 Trust Income Tax and Information Return, or a T3-RCA, Retirement Compensation Arrangement (RCA) Part XI.3 Tax Return.
- For information on completing this form, see page 2.
- Send the completed form to the applicable tax centre listed on page 2. You can also send this form electronically through My Account or Represent a Client.

A. Identification

Trust account number T – –

Adjustment request for the tax year (complete a separate form for each tax year) from Year Month Day to Year Month Day

Name of trust or RCA trust (print)

Name of trustee, executor, liquidator, administrator or custodian (print)

Address ☐ same as on return ☐ or address below

B. Authorization — Complete this area if a person or firm other than the trustee, executor, liquidator, administrator or custodian is preparing this request.

Name and address of person or firm preparing this request (print)

Letter of authorization (or Form AUT-01, Authorize a Representative for Access by Phone and Mail, which **must** allow update and view access.) See "How to complete the form" on page 2.

☐ was submitted previously ☐ is attached

C. Adjustment details

Using your copy of the return and the notice of assessment or notice of reassessment, list below the details of your requested change.
If you received an assessment or reassessment notice with an amount that is different from the amount on the return, use the amount stated on the notice.
For information about supporting documentation and for an example of how to complete this area, see page 2 of this form.

Line number from return or schedule	Name of line from return or schedule	Previous amount	+ –	Amount of change	Revised amount

Other details or explanations (Attach an extra sheet if required.)

D. Certification

I certify that the information given on this information return and on related slips is correct and complete.

Date | Trustee's / Authorized person's signature | Telephone number

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How to complete the form

Area A – Identification

- Complete the entire area.

Area B – Authorization

- Complete this area if you are authorizing a person or firm to make this request on your behalf.
- You have to authorize the Canada Revenue Agency (CRA) to discuss the trust's tax matters with this person or firm by providing a signed letter or Form AUT-01, Authorize a Representative for Access by Phone and Mail. You do not have to provide a letter or Form AUT-01 if there is already an authorization on file.

Note: You can get Form AUT-01 from our website by going to **canada.ca/cra-forms** or by calling 1-800-959-8281. The 1-800 number is only for Canadian or U.S. residents

Area C – Adjustment details

- Please provide all details for each change you request (you do not have to show a recalculation of the tax).
- Show any losses in brackets; for example, a business loss.
- You may be changing an amount (see example below) for which you did not previously provide supporting documentation, you now have to provide supporting documentation for the original and the revised amount.
- Supporting documentation may include receipts, schedules, or other relevant documents. Your request may be delayed if you do not provide all required information with this form.
- If a requested change affects income allocated to a beneficiary, an amended T3 slip(s) and T3 summary should be sent with your request.
- Do not use this form to request a change to the tax year-end of the trust. This request must be made in writing to your local tax services office. For more information about changes to tax year-ends, go to **canada.ca/en/revenue-agency/services/tax/trust-administrators/tax-year-end-fiscal-period.**
- You can get more information about the CRA's rules and policies for reassessments in Guide T4013, T3 Trust Guide, and Guide T4041, Retirement Compensation Arrangements Guide. You can get those guides by going to **canada.ca/cra-forms** or by calling 1-800-959-8281. The 1-800 number is only for U.S. or Canadian residents.
- **The following is an example of how to complete this area.**

Mary files a trust's return reporting the following information:
Investment income $28,600 Other deductions $500

After receiving a notice of assessment, Mary received another T5 slip. It showed $200 in interest.
She also received a receipt for accounting fees of $220. To ask for a change to the T3 return, Mary completes Area C as follows:

Line number from return or schedule	Name of line from return or schedule	Previous amount	+ –	Amount of change	Revised amount
5	Other investment income	28,600	+	200	28,800
40	Other deductions	500	+	220	720

Note Even though Mary did not send receipts for the original claim of $500 for other deductions, she must now send receipts for that claim, along with the extra T5 slip and the receipt for accounting fees.

Area D – Certification

- Make sure either you or your authorized representative signs and dates the request for a change to the return.

Where to send your completed form

You can send your form electronically through one of the Canada Revenue Agency's secure portals: My Account and Represent a Client. To access the feature for sending documents, taxpayers have to log into My Account using their social insurance number. Tax preparers and taxpayers' authorized representatives have to log into Represent a Client to access the feature. After selecting "Submit documents" in My Account or Represent a Client, the service will give you a picklist. From the picklist, select "Send a T3 adjustment request (Form T3ADJ)."

Alternatively, you can send your form and any supporting documentation, if applicable, to the tax centre that serves your area at the following addresses:

Trusts resident in Canada

If the trust resides in Manitoba, Saskatchewan, Alberta, British Columbia, Northwest Territories, Yukon, Nunavut, Hamilton (Ontario) and surrounding area, Kitchener-Waterloo (Ontario) and surrounding area, Laval (Quebec) and surrounding areas, Montreal (Quebec) and surrounding area, and Sherbrooke (Quebec) and surrounding area.

Winnipeg Tax Centre
T3 Trust Returns Program
PO Box 14003, Stn Main
Winnipeg MB R3C 0N8

If the trust resides in New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland and Labrador, or the remainder of the provinces of Ontario and Quebec not listed under the Winnipeg Tax Centre.

Sudbury Tax Centre
T3 Trust Returns Program
1050 Notre Dame Ave
Sudbury ON P3A 6C2

Non-resident trusts and deemed resident in Canada

Winnipeg Tax Centre
T3 Trust Returns Program
PO Box 14003, Stn Main
Winnipeg MB R3C 0N8

Retirement compensation arrangement trusts

RCA Unit
Winnipeg Tax Centre
T3 Trust Returns Program
PO Box 14003, Stn Main
Winnipeg MB R3C 0N8

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 015 on Info Source at **canada.ca/cra-info-source**