
ANATOMY OF A TAX DISPUTE

[UP TO AND INCLUDING THE NOTICE OF OBJECTION]

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The focus of this presentation will be on disputes arising under the Income Tax Act and Excise Tax Act.

The session will include a discussion of the following:

- Understanding the CRA audit process requires a high-level understanding of the ultimate tax litigation landscape. The presentation will begin by covering a general overview of the Crown's assumptions of fact and burden of proof.
- The focus will then shift to the CRA audit process, including:
 - Understanding what you can expect when you are chosen for an audit and what you can do to prepare for the audit;
 - Understanding the taxpayer's rights and obligations under an audit;
 - Addressing difficult requests or requests that require the re-formatting of financial information;
 - The role of solicitor-client privilege and waivers;
 - Waivers of tax-year closings;
 - Waivers of interest and penalties;
 - Compliance orders;
 - The role and timing of legal counsel;
 - Escalating concerns to higher levels of the CRA.
- The presentation will then go on to discuss post-audit steps including:
 - Understanding the normal reassessment period and timelines associated with the same;
 - Notices of Objections including for large corporations;
 - Settlement considerations including dismissals under ss. 163(9).
- The presentation will conclude with a brief discussion on appeals process.