



Our file
GB1425 4212 0597

Account Number
XXXXX

Dear Madam:

This letter refers to your Notice of Objection to the Income Tax Reassessment for the year 2013.

Having carefully reconsidered the reassessment with reference to the information and reasons set forth in your Notice of Objection, the Minister of National Revenue renders the following decision.

Your objection is allowed and the reassessment dated August 28, 2014 will be adjusted in accordance with subsection 165(3) of the Income Tax Act (ITA).

The basis of your objection is that your federal claim for medical expenses was adjusted to agree with the 2013 receipt from _____ and your provincial claim was reduced to \$13,239.00 as in Ontario, the maximum claim for eligible attendant care in 2013 was \$13,239.00. This was not correct as your 12 month period was from January 5, 2012 to January 1, 2013 and your total expenses were \$30,972.97 and as you were not claiming the disability tax credit, your provincial claim should be the same as your federal claim and you would like your return adjusted accordingly.

A review the facts and documents indicates that we will reverse our previous reassessment and reinstate your medical expenses of \$30,972.97 both federally and provincially as originally filed based on your 12 month period as per section 118.2 of the ITA.

A Notice of Reassessment will follow under separate cover.

As an information security measure, we have masked the first six digits of your social insurance number (SIN) on this letter. However, if you are initiating contact with the CRA, either in writing or by telephone, you are still required to provide your full SIN to ensure correct identification.

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Canada

If you have any further questions, please contact me at 604-587-2443,
or 1-800-959-5513, local 2443.

Dated at Surrey, this 2nd day of January, 2014.

Minister of National Revenue
Per:



L. Saarela
Appeals Officer
Appeals Division