

Effective communication: Clearing the misunderstood, misconstrued and misinterpreted communication

By: Sherra Profit –Taxpayers’ Ombudman

It is an honour to serve as a member on the Board of the Forum of Canadian Ombudsmen (FCO) working to increase information exchange, promote fairness and foster a strong network with fellow ombuds.

Our work as an organization has created a space for ombuds to gather for the purposes of information exchange, discovering innovative approaches to carrying out our roles and promoting the services we provide.

As a dedicated legal professional, I have held many different positions. For over 15 years, I practiced law in Prince Edward Island and gained valuable training and experience in a variety of areas including alternative dispute resolution, general litigation, corporate and commercial law, estates planning and administration, family law, and real property.

No matter my position, I strongly believe clear and open communication that presents information in a way that cannot be misunderstood is paramount. It is through this lens that I approach all my work.

As Taxpayers’ Ombudsman, I was appointed to a five year term, beginning July 6, 2015, with a mandate to assist, advise and inform the Minister of National Revenue (the Minister) on matters relating to the Canada Revenue Agency’s (CRA) services.

In my role, I offer an independent and objective review of unresolved complaints about the service people receive from the CRA and make recommendations to the CRA and the Minister to correct systemic service and fairness issues.

Now in our 12th year of operation, my Office and I continue to work to examine and resolve complaints, address systemic issues, raise awareness about the service rights in the Taxpayer Bill of Rights, and assist people in accessing the redress mechanisms available to them when they feel the CRA has acted in a way that does not respect their service rights.

To carry out my role and fulfill my mandate, I rely on conversations with individuals, businesses, organizations and professionals who deal with the CRA to get a first-hand account of the issues they face in their interactions; as well as communications with the CRA itself to gather information about their programs and procedures.

These conversations help me gain a greater understanding of issues and problems, and the insight gained guides my work and the work of my Office. Issues raised in these

interactions and complaints we have received have led to the publication of four systemic examination reports during my tenure as Ombudsman, with a total of 21 recommendations made.

The reports, listed below, address issues such as the lack of clarity and insufficiency of information in CRA's correspondence with taxpayers, delays in the CRA's administration of programs, and service issues related to CRA's legal warnings during the debt collection procedures.

- [Rights and Rulings](#)
 - An examination into the sufficiency of information in ruling letters from the CPP/EI Rulings Division of the CRA
- [Without Delay](#)
 - An examination into service issues arising from delays in the CRA's Taxpayer Relief Program
- [Benefits Unsheltered](#)
 - An examination into the CRA's communication and outreach efforts to shelters and other support organizations about benefits and credits administered by the CRA
- [Fair Warning](#)
 - An examination into service issues related to legal warnings issued by the CRA during debt collection procedures

In continuing to fulfill my mandate, we are working on four reports which examine the familiar themes of clarity and sufficiency of information provided by the CRA, transparency, and fairness and effectiveness in the CRA's administration of programs and services:

- [T1 returns and T1 adjustment delays](#)
 - An examination into delays in the CRA's processing of individual income tax and benefit (T1) returns and T1 adjustment requests.
- Community Volunteer Income Tax Program (CVITP)
 - A report on changes that have been made and should be made to the CVITP to improve services to persons with low income, improve access to those services, and address challenges such as criteria, funding, training and volunteer supports
- [Taxpayer Bill of Rights](#)
 - An examination into the CRA's commitment to integrating the rights outlined in the Taxpayer Bill of Rights in its daily activities, as well as its accountability to report publicly against this commitment.
- Section 87 of the *Indian Act* tax exemption
 - An examination into the lack of clarity of information provided by the CRA about the tax exemption in subsection 81(1)(a) of the *Income Tax Act* and section 87 the *Indian Act* resulting in difficulties in accurately self assessing the application of the exemption

As you can see from my past and current reports, information or a lack thereof, is a major factor in people's ability to fulfill their tax obligations, receive the benefits to which they are entitled, and understand our complex tax system. This speaks to the need to continually focus on the people using the services of the CRA to ensure they have clear, consistent and accurate information that cannot be misunderstood. As ombuds, we hold a unique position as the third party in the dispute resolution process, endowed with the ability to assess information presented from an impartial and independent vantage point, while seeking to level power imbalances and ensure fairness. From this position, we are uniquely able to offer insight, and assist in resolving issues, and work towards eliminating the repeat issues.

Navigating our tax system can be confusing and frustrating at times. When faced with a service-related tax issue or when presented with unclear communications in your dealings with the CRA, my Office and I are here to assist you. Visit <https://www.canada.ca/en/taxpayers-ombudsman.html> to find out more.