



## **Reviewing Returns at the Canada Revenue Agency**

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CRA review programs include the following:

- [Pre-assessment Review Program](#)
- [Processing Review Program](#)
- [Request Verification Program](#)
- [Refund Examination Program](#)
- [Supplementary Examination Program](#)
- [Matching Program](#)
- [Special Assessments Program](#)

Under these programs, we review various income amounts, federal and provincial/territorial deductions, and credits on income tax and benefit returns to make sure that amounts are reported correctly and that they are properly supported. During our reviews, we may ask for documents to support any claims made.

### **Pre-assessment Review Program**

The reviews conducted during this program take place before a notice of assessment is issued.

### **Processing Review Program**

Although similar to the pre-assessment review program, the reviews conducted during this program take place after the notice of assessment has been issued.

### **Request Verification Program**

The reviews conducted during this program take place before a notice of reassessment is issued. In this program, we review the request to change your return to make sure that the change requested is allowable and properly supported.

### **Refund Examination Program**

The reviews conducted during this program can take place before or after a notice of assessment has been issued.

Reviews are carried out to ensure the proper refund is issued under the Income Tax Act.

### **Supplementary Examination Program**

The reviews conducted by this program concern income/loss amounts as well as deductions that require a more detailed examination. They can take place before or after a notice of (re)assessment has been issued.

### **Matching Program**

The reviews conducted during this program also take place after the notice of assessment has been issued. In this program, information on your return is compared to information provided by third-party sources, such as employers or financial institutions.

## **Special Assessments Program**

The reviews conducted during this program can take place before or after a notice of assessment has been issued.

The special assessments program conducts a more in-depth review of income tax and benefit returns to identify and gather information on trends and situations in areas of non-compliance that may represent a risk to the self-assessment system.

All requests for information in this program are sent directly to the taxpayer. This includes taxpayers who have authorized someone to act on their behalf, such as a tax preparer.