



## CRA'S DEBT COLLECTION PROCESS

### Tax Season 2020

The debt collection process should be as follows:

1. Initial Amount Owing: Taxpayers receive their notice of assessment/reassessment
2. Computer Generated "Soft" Letter: Notice issued to taxpayers informing them of their outstanding tax debt
3. Debt Management Call Centre: Attempts made to call the taxpayer by telephone to resolve the debt
4. Computer Generated Legal Warning Letter: Tax debt remains unresolved – legal warning issued
5. National Verification and Collections Call Centre or Tax Services Office: Possible legal action.

For further information, refer to the Fair Warning report released March 6, 2019  
<https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/special-reports/fair-warning.html>

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