**CRA and COVID-19**

During the COVID-19 pandemic, we are continuing to review international waivers (Regulation 102, Regulation 105, and RC473 Non-Resident Employer Certification), and requests for a certificate of compliance under section 116 (T2062 series of forms). However, processing times may be longer than usual.

**Requests for Individual Tax Numbers (ITNs)**

At this time, we cannot process applications for ITNs alongside your waiver application or request for certificate of compliance. Please apply for the ITN separately by completing [Form T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents](https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1261.html) and following the mailing instructions on the form. Please ensure to check the box indicating the reason you are submitting the request for an ITN as that will expedite the process.

**If you have a new request or submission**

Due to restrictions on mail operations, and until operations resume in full, we may not be able to access any documents sent by mail or fax after March 12, 2020. You can still submit your request and information by mail or fax, but there may be delays in processing. If your situation is, or becomes, urgent, please call 1-800-959-8281 or follow the instructions below to contact us by email or submit your documents electronically.

**If you have already sent us your documents**

We are continuing to process these requests, but there may be delays. If your situation is urgent, send an email to the CRA at:

* [NRDISPOG@cra-arc.gc.ca](mailto:NRDISPOG@cra-arc.gc.ca) - for requests for certificates of compliance
* [NRWAIVERSG@cra-arc.gc.ca](mailto:NRWAIVERSG@cra-arc.gc.ca) - for international waivers

Do **not** include any sensitive information or attachments in the email.

**Submit your documents electronically**

As of June 19, 2020, you or your representatives can submit a request for an international waiver (Regulation 102, Regulation 105, RC473 Non-Resident Employer Certification) or a notification for a Section 116 Certificate of Compliance (T2062, T2062A, T2062B, T2062C) online through [My Account](https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals.html), [Represent a Client](https://www.canada.ca/en/revenue-agency/services/e-services/represent-a-client.html) or [My Business Account](https://www.canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account.html). For more information go to: [international waivers](https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/rendering-services-canada.html), or [certificates of compliance under section 116](https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/disposing-acquiring-certain-canadian-property.html).

Should you or your representative not be able to use one of these portals, the CRA has created a temporary procedure allowing taxpayers and their representatives to electronically submit the following urgent requests:

* international waivers (Regulation 102, Regulation 105, and RC473 waiver requests)
* requests for a certificate of compliance under section 116 (T2062, T2062A, T2062B, T2062C forms)
* supporting information, as applicable

**How to send us your documents via email**

1. If you are unable to use [My Account](https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals.html), [My Business Account](https://www.canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account.html), or [Represent a Client](https://www.canada.ca/en/revenue-agency/services/e-services/represent-a-client.html) to submit your request for an [international waiver](https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/rendering-services-canada.html) or a [certificate of compliance under section 116](https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/disposing-acquiring-certain-canadian-property.html) electronically, send an email, stating that you want to correspond by email with the CRA to submit a request or enquiry to:
   * [NRDISPOG@cra-arc.gc.ca](mailto:NRDISPOG@cra-arc.gc.ca) - for requests for certificates of compliance, comfort letters, and enquiries on previously submitted requests
   * [NRWAIVERSG@cra-arc.gc.ca](mailto:NRWAIVERSG@cra-arc.gc.ca) - for international waivers and enquiries on previously submitted requests

Do **not** include any sensitive information or attachments in the email.

1. Wait for a CRA officer to respond to your email. The CRA officer will send you the requirements to authorize communication by email, and tell you when/if you are permitted to submit your application or request by email.

NOTE: Please be advised that there are risks involved in sending sensitive and/or personal information over email. The CRA is temporarily allowing applications to be submitted via email as an emergency measure to help stop the spread of COVID-19.

1. For resubmissions, please include the date you originally submitted your application.

NOTE: Incomplete applications **will** cause delays in processing.