



Canada Revenue  
Agency

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du Canada

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NIAGARA PENINSULA CONSERVATION AUTHORITY  
250 THOROLD WEST - 3<sup>RD</sup> FLOOR  
WELLAND ON  
L3C 3W2

Cathy, great  
results. Thx

Attention: Mr. Carmen D'Angelo

Dear Mr. D'Angelo:

**Subject: Audit of the goods and services tax/harmonized sales tax (GST/HST)  
returns and rebates for the period from 2012-01-01 to 2013-12-31  
Account Number: 10777 3624 RT0001**

We have concluded the examination of your above noted corporate GST/HST returns and rebates for said periods.

We have enclosed the final statement of audit adjustments which provides more details on the changes to your returns. In the coming weeks, you will receive a notice of reassessment that will reflect these adjustments.

This audit did not cover the full scope of your operations and it is possible that at a future time an audit could include the same period. Generally, however, we will not assess or reassess a return more than four years after the later of the day that the return was required to be filed and the day the return was actually filed.

The *Excise Tax Act* requires that you keep your books and records, including those in electronic format. For information on what books and records you must keep and how long you must keep them, please see Guide RC4409, *Keeping Records*. You can find this publication by going to [www.cra-arc.gc.ca/forms](http://www.cra-arc.gc.ca/forms) and typing RC4409 in the search box.


If you would like to object to the reassessment, you must file a notice of objection in the prescribed form and manner, with the Minister, within 90 days of the date of the notice of (re)assessment. You can find general information about objections and appeals at [www.cra.gc.ca/resolvingdisputes](http://www.cra.gc.ca/resolvingdisputes).

Canada

If you have any questions about this matter, please call me at the number listed below. My team leader, Mr. Rick Steinbock, can also be reached at (905)803-7328.

Thank you for your assistance provided during the audit.

Sincerely,



ELIZABETH ROSALES  
Audit Division  
Toronto West-Thunder Bay TSO

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Mississauga, ON  
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Internet: [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)

Enclosure(s) (if applicable)

**Canada Revenue Agency**  
**Statement of Audit Adjustments**

**Business Number:** 10777 3624 RT0001  
**Business Name:** NIAGARA PENINSULA CONSERVATION AUTHORITY  
**Audit Period Start Date:** 2012-01-01  
**Audit Period End Date:** 2013-12-31  
**Date Issued:** 2014-10-28  
**Tax Services Office:** ST CATHARINES TAX SERVICES

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**Audit Summary of Adjustments**

	Original (As Filed) Amount	Processed /Assessed Amount	Total Line Adjustments	(Re)Assessed Amount
<b>2013-12-31</b>				
Analysis of PSB Rebate (GST66)	\$ 123,789.57	\$ 123,789.57	\$ 568.34	\$ 123,221.23
Analysis of GST/HST Return (GST34)		No audit adjustments made to this document		
		<b>Total Audit Adjustments: \$ 568.34</b>		

**Canada Revenue Agency**  
**Statement of Audit Adjustments**

**Business Number:** 10777 3624 RT0001  
**Business Name:** NIAGARA PENINSULA CONSERVATION AUTHORITY  
**Audit Period Start Date:** 2012-01-01  
**Audit Period End Date:** 2013-12-31  
**Date Issued:** 2014-10-28  
**Tax Services Office:** ST CATHARINES TAX SERVICES

**Summary of Audit Adjustments for the Period**

	Original (As Filed) Amount	Processed /Assessed Amount	Total Line Adjustments	(Re)Assessed Amount
<b>2013-12-31</b>				
Analysis of PSB Rebate (GST66)				
Municipality	\$ 54,829.93	\$ 54,829.93	-\$ 252.82	\$ 54,577.11
<b>Ontario</b>				
Municipality	\$ 68,959.64	\$ 68,959.64	-\$ 315.52	\$ 68,644.12

**Details of Audit Adjustments**

	DCR #	Total Line Adjustments	Adjustment Amount	ETA Reference #
<b>2013-12-31</b>				
Analysis of PSB Rebate (GST66)				
Municipality	1	-\$ 252.82	-\$ 252.82	259(3)
		<b>Explanation:</b> PSB- federal rebate adjustment		
Municipality	2	-\$ 315.52	-\$ 315.52	259(3)
		<b>Explanation:</b> PSB-Provincial rebate adjustment		