

Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return

Protected B when completed

- The information found on this form corresponds to the tax year indicated on the right.
- Before you fill out this form, read the information and instructions on page 2.
- The individual (or legal representative) identified in Part A must sign Part F. Part G is to be filled out by your electronic filer once the return has been submitted.
- Give the signed original of this form to your electronic filer and keep a copy for yourself.

Tax year: _____

Part A – Identification and address as shown on your return (mandatory)

| | | | | | | | |
|---|-----------|--|--------|-------------------------|------|------------|-------------|
| First name | Last name | | | Social insurance number | | | |
| Mailing address: Apt no – Street no Street name | | | PO Box | RR | City | Prov./Terr | Postal code |

Part B – Declaration of amounts from your General Income Tax and Benefit Return (mandatory)

Enter the following amounts from your return, if applicable:

| | |
|---|------------------------------------|
| Total income (line 150) | Refund (line 484) |
| Taxable income (line 260) | or |
| Total federal non-refundable tax credits (line 350 of Schedule 1) | Balance owing (line 485) |

Part C – Optional sign up for new Canada Revenue Agency (CRA) services

▶ Want to go paperless? Give CRA your email address and your CRA mail will be delivered electronically in My Account

Email Address (optional): _____

I understand that by providing an email address, I am **registering** for online mail and I **accept the terms and conditions**. For more information, refer to **page 2**. To access online mail you must be registered for My Account.

▶ Want instant CRA assessment results and your Notice of Assessment faster? Tick this box:

I understand that by ticking (✓) the box above, I am allowing the CRA to electronically provide my assessment results and my notice of assessment and reassessment to the electronic filer (including a discounter) named in Part E. **For more information, refer to page 2.**

▶ Want to Pre-authorize CRA to withdraw a specified amount from your bank account? Fill in the info below:

I hereby authorize the electronic filer to create this personal pre-authorized debit on my behalf. I authorize the CRA to automatically withdraw the funds from my bank account as per the agreement details listed below. I acknowledge that I have read and understood the information about pre-authorized debit on **page 2** of this form.

Signature

Year Month Day

One time payment for your Individual income tax (T1), to be withdrawn on _____, for the amount of _____
Year Month Day

▶ Want to ReFILE like you EFILE? Tick this box:

I understand that by ticking (✓) the box above, I authorize the electronic filer named in Part E to ReFILE my amended T1 return.

Part D – Authorizing an electronic filer to represent you

By ticking (✓) this box, I authorize the Canada Revenue Agency to deal with the electronic filer named in Part E as my representative for income tax matters on my tax return.

This authorization is limited to the specific tax year and does not provide my representative with online access. This authorization will expire on _____
Year Month Day

If you do not show an expiry date, this authorization **will remain in effect** until you, the undersigned, cancel it. Read **page 2** of this form for more details.

Signature (individual identified in Part A or legal representative)

Name and title of legal representative

Year Month Day

Part E – Electronic filer identification (mandatory)

By signing Part F below, you declare that the following person or firm is electronically filing the T1 return and/or the amended T1 return (if ReFILE is ticked above) of the person named in Part A. **Part F must be signed** before the return is electronically transmitted.

Name of person or firm: _____ Electronic filer number: _____

Part F – Declaration and authorization (mandatory)

I declare that the information entered in Part A, B and E are correct and complete and fully disclose my income from all sources. I also declare that I have read the information on **page 2** of this form, and that the electronic filer identified in Part E is filing my return. I allow this electronic filer to communicate with CRA to correct any errors or omissions.

Signature (individual identified in Part A or legal representative)

Name and title of legal representative

Year Month Day

Part G – Document control number (mandatory)

Enter the document control number for the individual's electronic record:

Privacy Act, personal information bank numbers CRA PPU 005 and CRA PPU 175

Information and instructions

Part C – Optional sign up for new Canada Revenue Agency (CRA) services

Email address (optional)

After reading and agreeing to the terms and conditions below, enter the email address you want to use to be notified that your mail is available online. You can also register directly online at cra.gc.ca/myaccount.

Terms and conditions – By providing an email address, you are registering for online mail and authorizing the CRA to send you email notifications when there is mail for you to view on My Account. Any notices and correspondence delivered online on My Account will be presumed to have been sent on the date of the email notification. You understand and agree that your notice of assessment and notice of reassessment, and any future correspondence eligible for online delivery **will no longer be printed and mailed**.

Once we have processed your return, we will send you a registration email notification to the email address you have provided, confirming your registration for online mail. We usually process paper returns in four to six weeks and returns filed electronically in as little as eight business days.

To view your correspondence you must be registered for the CRA's My Account service. To register, go to cra.gc.ca/myaccount. You will also find information on how to register, manage, and view online mail, and much more.

Personal information is collected under the authority of subsection 220(1) of the *Income Tax Act* and is used for the purpose of sending notices electronically. Information is described in personal information banks CRA PPU 175 *Taxfiler Representative Identification System (TRIS) Data Bank 175* and CRA PPU 005 *Individual Returns and Payment Processing* in the CRA chapter of *Info Source*. Personal information is protected under the *Privacy Act*. Individuals have a right to access, correct, or notate their personal information and to have their personal information protected. More details about requests for personal information at the CRA and the CRA's *Info Source* chapter can be found at cra.gc.ca/atip.

Instant assessment results (optional)

If you tick the box to have your notice of assessment or reassessment made available electronically to your electronic filer, including discounters, named in Part E, the CRA will **not** send you a paper copy of the notice of assessment or reassessment.

If you are getting a tax refund and you have not signed up for direct deposit, we will make the notice available electronically to your electronic filer and your refund cheque will be mailed to you. If your return is being discounted and you are getting a tax refund, your refund and notice of assessment will be sent to the discounter.

If you are registered to receive online mail, the notice of assessment will be made available electronically to your electronic filer and you will receive an email notification to inform you that there is online mail available to view in My Account.

This authorization is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, WITB advance payment, or any other deemed overpayment of tax.

Your electronic filer must have a valid Form T1013, *Authorizing or Cancelling a Representative* on file with the CRA in order to view your results.

Pre-authorized debit agreement (optional)

Pre-authorized debit (PAD) is an online payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined amount from your bank account to pay tax on a specific date.

To cancel or modify your PAD

If you would like to cancel or make changes to your PAD agreement, go to the CRA website at cra.gc.ca, select Login/Register, and select My Account. Any changes made will require 5 business days to take effect. You can also submit your request to the CRA by fax at **613-954-9777**, or mail it to the following address:

Canada Revenue Agency
Post Office Box 9659, Station T
Ottawa ON K1G 6L7

Please note that changes submitted to the CRA by fax or mail may take up to 30 days to take effect. If you do not inform the CRA of such changes on time, you may be subject to a fee if the financial institution is unable to process a debit according to your agreement.

Recourse rights

You have the right to receive a reimbursement for any payment that is not authorized within the terms of this PAD agreement. For more information on your rights to cancel your PAD agreement or on your recourse rights, contact your financial institution or visit payments.ca.

Account authorization

You guarantee that you have full authority for completing a pre-authorized debit from your bank account.

ReFILE

To indicate that you are authorizing the electronic filer named in Part E to electronically file your amended T1 return, you must complete Part F.

Part D – Authorizing an electronic filer to represent you

To indicate that you are authorizing the electronic filer named in Part E to represent you for your income tax and benefit return, fill out Part D. Since this authorization is limited to a specific tax year and does not provide online access, you must also fill out and send in Form T1013, *Authorizing or Cancelling a Representative* in order for your electronic filer to have online access to your account. The electronic filer may charge a fee to represent you.

By completing Part D and by the electronic filer transmitting this information with your return, you authorize the Canada Revenue Agency (CRA) to provide information relating to your income tax return and your tax account to your representative. They may request changes to your return and to your account.

If this authorization is not transmitted to the CRA, send us a filled out Form T1013, *Authorizing or Cancelling a Representative*, to authorize the electronic filer with their RepID, GroupID, or BN (business number). For more information, see "Levels of authorization" on Form T1013. Form T1013 is available at cra.gc.ca/forms.

You can also give, update, or cancel an authorization online at cra.gc.ca/myaccount.

We may select your return for review **before** or **after** we assess it. If so, and provided your electronic filer offers this additional service, we will contact him or her for any supporting documents we may need **only** if you fill out Part D. Otherwise, we will contact you.

If you are the legal representative for a deceased person, you **first** have to submit a copy of the **death certificate** and **will** designating you as the executor (and Form T1013 signed by the executor if you are not the executor) to the tax centre. If the death certificate, will, and Form T1013, if applicable, were not sent in, the authorization in Part D will not be accepted. Keep these documents for a period of six years after the date the return was filed.

Part F – Declaration and authorization (mandatory)

If your return is being sent by EFILE, you have to fill out Parts A, B, and F. By signing Part F, you acknowledge that under the *Income Tax Act* you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request; and
- give the signed original of this form to the electronic filer named in Part E, and keep a copy for yourself.

By signing Part F, you declare that the electronic filer named in Part E is electronically filing your T1 return and/or your amended T1 return (ReFILE) on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer; and
- if necessary, give the electronic filer your personal taxpayer information.

You also authorize the electronic filer to **correct errors if your return is rejected by making changes and transmitting your return again** so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part B is not changed by more than \$300.

By signing Part F, you declare that the electronic filer named in Part E is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically.

By signing Part F, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

In the case of a **trustee** or **legal representative** signing Part F, you declare that the information entered in Part A and the amounts showing in Part B are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the executor or legal representative for a **deceased person**, you must give a copy of the death certificate to the electronic filer.

If you are a **farmer**, and with your return you apply to participate in the AgriStability and AgriInvest programs, by signing Part F, you authorize the CRA to share information from your income tax return with the minister of Agriculture and Agri-Food Canada. You also authorize that minister to share the information with provincial ministers of agriculture and administrators of other federal and provincial farm programs. You further authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide as your application is processed.

For more information on confidentiality, refer to Form T1273, *Statement A - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals* at cra.gc.ca/forms.