



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

Tax year : \_\_\_\_\_

- 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 of this form.
Part D must be signed by the individual identified in Part A or by the individual's legal representative.
Give the signed original of this form to your electronic filer and keep a copy for yourself.

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

Form with fields for First name, Last name, Social insurance number, Mailing address, PO Box, RR, City, Prov./Terr., and Postal code.

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

Form with fields for Total income, Taxable income, Total federal non-refundable tax credits, Refund, and Balance owing.

Part C - Electronic filer identification (mandatory)

Form with a declaration and a field for Name of person or firm: James J. Keiller Professional Corporation and Electronic filer number: D5874.

Part D - Declaration and authorization (mandatory)

Form with a declaration and fields for Signature, Name and title of legal representative, and Year Month Day.

Part E - Document control number (mandatory)

Form with a field for Enter the document control number for the individual's electronic record.

Part F - Delivery of your notices of assessment and reassessment (a selection must be made)

Form with questions about receiving notices of assessment and reassessment, including options for online mail and electronic filing.

Part G - Pre-authorized debit agreement (optional)

Form with a declaration and fields for Signature, Year Month Day, and One time payment for your Individual income tax (T1).

## Information and instructions

### Part D – Declaration and authorization (mandatory)

If your return is being sent by EFILE, you have to fill out Parts **A**, **B**, and **D**. By signing Part **D**, 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 **C**, and keep a copy for yourself.

By signing Part **D**, you declare that the electronic filer named in Part **C** is electronically filing your T1 return or your amended T1 return 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 **D**, you declare that the electronic filer named in Part **C** is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options in Part **F**.

By signing Part **D**, 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 **D**, 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 **D**, 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 [canada.ca/cra-forms](http://canada.ca/cra-forms).

### Part F – Delivery of your notices of assessment and reassessment

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

#### Sign up for online mail

If you are already registered for online mail, you must tick the first box in Part **F** on **page 1** of this form.

After reading and agreeing to the terms and conditions below, if you would like to sign up for online mail, you must select the second tick box and enter your email address in Part **F** on **page 1** of this form. You can also register directly online at [canada.ca/my-cra-account](http://canada.ca/my-cra-account).

**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**.

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

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 [canada.ca/my-cra-account](http://canada.ca/my-cra-account). 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 [canada.ca/cra-access-information-privacy](http://canada.ca/cra-access-information-privacy).

### Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must select the third tick box in Part **F** on **page 1** of this form.

Your electronic filer must have a valid Form T1013, *Authorizing or Cancelling a Representative* on file with the CRA in order to receive your notices of assessment and reassessment.

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

If you are receiving 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 receiving a tax refund, your refund and notice of assessment will be sent to the discounter. In order for your discounter to receive the Express NOA, please select one or more of the first three electronic options in Part **F** on **page 1** of this form.

This electronic option 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.

### Paper notices of assessment and reassessment

If you tick the last box in Part **F** on **page 1** of this form, you will receive your notices of assessment and reassessment through Canada Post once your return or amended return has been assessed.

### Part G – 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 [canada.ca/my-cra-account](http://canada.ca/my-cra-account) and select CRA Login/Register. 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](http://payments.ca).

#### Account authorization

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