



# BANKRUPTCY IDENTIFICATION FORM

Complete and file this form if you are a Trustee on behalf of an individual who is in bankruptcy or proposal status. Complete this form as soon as you receive your taxpayer's estate number from the Office of the Superintendent of Bankruptcy (OSB) and send it to:

**CRA Insolvency Team  
2215 Gladwin Crescent  
Ottawa ON K1A 1A2**

**FAX:**

**613-941-0710**

Original

Amended

Date amended

If you send the completed form to the address above, you do not have to include a copy with the T1 income tax and benefit return; however, you should continue to clearly identify the return as pre, in, or post-bankruptcy.

## Debtor / taxpayer information

Name	Social insurance number (mandatory)	Telephone number (daytime)
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**Note:** Never enter your address on the taxpayer's T1 income tax and benefit returns. All refunds intended for you will be sent to the address you provided to OSB Trustee Licensing Services.

**Taxpayer address** (number, street, Apt. No., P.O. Box, or R.R. No.) (Do **not** enter trustee address)

City	Province / Territory	Postal code
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## Bankruptcy or proposal information

Date of assignment	Bankruptcy <input type="checkbox"/> OR <input type="checkbox"/> Proposal	Estate number (mandatory)	Firm number
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Responsible person / Trustee	Telephone number (daytime)
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**For bankrupt debtors / taxpayers:** All goods and services tax credit (GSTC) cheques will normally be sent c/o the Trustee until the CRA obtains a date of discharge from the OSB. If you do not want to receive the GSTC for this taxpayer, check the "No GSTC required" box and we will issue these credits directly to the taxpayer.

**No GSTC required**

## Taxpayer information

**Taxpayer address:** Enter the taxpayer's address on Page 1 of the return. This information is necessary to update the taxpayer's record. We do not use it to determine where we send income tax refunds or notices.

## Bankruptcy or proposal information

- Date of assignment:** Indicate the date of proceeding/assignment and whether it is a bankruptcy or proposal.
- Estate number:** Indicate the estate number provided by the OSB. Forms without this number will not be processed.
- Telephone number:** Indicate your daytime telephone number.
- Trustee address:** We obtain your address information from OSB Trustee Licensing Services, Industry Canada. You do not need to provide it on this form, and you should never enter it in the address area on the first page of a taxpayer's T1 income tax and benefit return.
- GSTC:** Effective April 2005, if you do not have a date of discharge for any taxpayer, we will issue GSTC (as well as Newfoundland harmonized sales tax credit and Saskatchewan sales tax credit) refunds and notices c/o the Trustee unless you direct that they be sent to the taxpayer. If you do not want to receive these amounts, check the "No GSTC required" box. If, at a later date, you change your mind about receiving these amounts for the taxpayer, send us a revised version of this form with a tick mark in the "Amended" box on the top of the front page. We will adjust our records accordingly.
- Post bankruptcy refund:** Trustees are no longer required to submit a letter of Authorization and Direction for the post bankruptcy refund if the date of bankruptcy is July 7, 2008 or later. If the date of bankruptcy is **prior to** July 7, 2008 and you wish to receive the post bankruptcy refund, attach a **signed** Authorization & Direction Letter to the post bankruptcy return. If you do not attach the signed Authorization & Direction Letter, the post bankruptcy refund and Notice of Assessment will be sent to the taxpayer.