

Information and Instructions

Part C – Direct deposit (optional)

Complete Part C if you want the Canada Revenue Agency (CRA) to deposit the following payments into your bank account(s):

- your income tax refund, goods and services tax/harmonized sales tax (GST/HST) credit and related provincial payments, Working Income Tax Benefit (WITB) advance payments, and any other deemed overpayment of tax to which you are entitled or to which you may become entitled; and/or
- Canada Child Tax Benefit (CCTB) payments and those from certain related provincial or territorial programs; and/or
- Universal Child Care Benefit (UCCB) payments.

If you are already using direct deposit and the information you gave before has not changed, you do not have to complete this area.

If you are already using direct deposit, but want to stop this service for any of the above payments, call us at **1-800-959-8281**.

By completing Part C, you authorize us to deposit the payment(s) you choose into your account until you tell us, in writing, that the information has changed. We are not responsible for payments that are deposited incorrectly as a result of incorrect information.

Part D – Alternative address authorization (optional)

If you tick the box to have your 2011 notice of assessment **and** any tax refund resulting from that assessment mailed to you at the address of your electronic filer, we will mail a cheque to the electronic filer's address even if you are using direct deposit. However, any later refunds will be deposited to your account.

If you tick the box to have **only** your 2011 notice of assessment mailed to you at the address of your electronic filer and you are claiming a tax refund on your 2011 return, you have to use or must already be using direct deposit. If you are not using direct deposit, we will mail a refund cheque, if applicable, to you at your electronic filer's address.

This authorization is valid for the 2011 tax year only and will not affect all other correspondence, any CCTB, UCCB, GST/HST credit and related provincial payments, WITB advance payments, any other deemed overpayment of tax, and any other notice of assessment or notice of reassessment.

If your 2011 return is being discounted, you cannot use the alternative address option.

Part E – Authorizing an electronic filer to represent you (optional)

If you want to authorize the electronic filer named in Part G to represent you for your 2011 income tax and benefit return, complete Part E. The electronic filer may charge a fee to represent you.

By completing and signing Part E (and by the electronic filer transmitting this authorization), you authorize the CRA to provide information relating to your 2011 income tax return and your tax account to your representative, and he or she may request changes to your return and to your account. If this authorization is not transmitted to the CRA, send us a completed Form T1013, *Authorizing or Cancelling a Representative*, to authorize the electronic filer. For more information, see the front page of Form T1013 under **Levels of authorization** and the information for **Level 2**. The T1013 form is available on the CRA Web site at www.cra.gc.ca/forms.

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 complete Part E. Otherwise, we will contact you.

To cancel this authorization, either send us a completed Form T1013, *Authorizing or Cancelling a Representative*, or call us at **1-800-959-8281**.

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 a T1013 form signed by the executor if it is not you) to the tax centre. If this was not done, you cannot use Part E as the authorization 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 you want your return sent by EFILE, you have to complete parts A and B, and sign Part 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 G, and keep a copy for yourself.

Once you sign Part F, you authorize the electronic filer to electronically file your return. 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 personal taxpayer information.

You also authorize the electronic filer to make changes and retransmit your return 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 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 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 2011 return you apply to participate in the AgriStability and AgriInvest programs, by signing Part F, you authorize the Canada Revenue Agency to share information from your income tax return with the Minister of Agriculture and Agri-Food, and you authorize that minister to share the information with provincial ministers of agriculture and administrators of other federal/provincial farm programs. You further authorize the Minister of Agriculture and Agri-Food to share any other information that you provide as your application is processed. For more information on confidentiality, refer to Form T1273 on the CRA Web site at www.cra.gc.ca/forms.