



# 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)
------	-------------------------------------	----------------------------

**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
------	----------------------	-------------

## Bankruptcy or proposal information

Date of assignment	Bankruptcy <input type="checkbox"/> OR Proposal <input type="checkbox"/>	Estate number (mandatory)	Firm number
Responsible person / Trustee		Telephone number (daytime)	

**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**

If you want to receive the post-bankruptcy refund, attach an Authorization and Direction letter to the T1 income tax and benefit return. If you do not attach an Authorization and Direction letter to the T1 return, we will follow the regular payment allocation and issue any refund to the taxpayer.

## Taxpayer information

**Taxpayer address:** We use this information only to ensure we update the correct taxpayer record. We do not use it to determine where we send income tax refunds or notices. **Note:** When you file the T1 income tax and benefit return for the taxpayer, enter only the taxpayer's address on the first page. If you have an interest in the post bankruptcy refund, attach an Authorization and Direction letter to the post bankruptcy return. If you are entitled to a refund, we will send it to the address you provided to OSB Trustee Licensing Services, Industry Canada. This information is maintained separately from the taxpayer's account data.

## 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:** If you want to receive the post-bankruptcy refund, attach an Authorization and Direction letter to the T1 income tax and benefit return. If you do not attach an Authorization and Direction letter, we will follow the regular payment allocation and issue any refund to the taxpayer. Effective February 2006, if no Authorization and Direction letter is attached to the post bankruptcy return, you will not be entitled to the post-bankruptcy refund for the taxpayer.