



NO.: IC97-2R12

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SUBJECT: Customized Forms

This version is only available electronically.

Introduction

This circular replaces and cancels Information Circular 97-2R11, dated January 10, 2011.

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General Information

1. This publication provides guidelines for the production of customized forms, as well as the conditions under which we are able to process them.

2. The Canada Revenue Agency (CRA) supplies Canadian taxpayers with the forms they need to file their information and income tax returns. However to reduce the workload of those who complete large numbers of forms, we accept certain forms other than our preprinted forms, such as customized (reproduced or adapted) information slips, summary forms, income tax returns, and schedules.

Customized forms

3. For an updated list of the forms that require approval, and their status, please go to the following address:

www.cra.gc.ca/customized. The following forms must be submitted for approval:

- all information slips and summary forms (e.g., T4 slip and T4 Summary form);
- the T1 return, schedules, tax credit forms – All forms with entry fields should also be submitted for reference purposes. The onus is on the submitter to ensure these forms comply with our specifications;
- the T3 returns and schedules;
- the T3D, T3F, T3GR, T3M, T3P, T3RI, T3S, and T3ATH-IND returns;
- the T3010-1 return, including the directors/trustees worksheet and the qualified donees worksheet, for registered charities; and
- goods and services tax/harmonized sales tax forms that have keying fields: GST59, GST60, GST62-1 to GST62-6, GST370 and GST489.

4. We accept forms other than those listed above provided they closely resemble our forms. We do not issue approval codes for these forms.

5. Customized forms must comply with our specifications in order to be processed by the Tax Centres.

6. Submitted forms must be a sample of a valid revision year or version. Samples of prior versions that are no longer valid will be rejected. For valid revision year(s), go to www.cra.gc.ca/customized.

7. We only approve the customized forms for which you submit an electronic version or a hard copy **each year and before they are printed**. We evaluate the copy and issue an approval code when the forms meet all our specifications. The code **must** appear in the lower right corner of all information slips. The position of the approval code on T1, T3, and T3010-1 returns is indicated in the section called “Customized Tax Returns.”

8. The approval of a customized form is valid until there is a revision of the CRA version of the form. At that point, a new customized form with the revisions or changes must be submitted to get a new approval code.

9. If you download our forms directly from our site, and don't modify them, approval is not required.

Commercial software

10. We approve **only** the *.pdf file or the supplied hard copy of the forms, and **not** the actual software. The packaging of the product should inform the purchasers that the printed forms they produce with the software are approved for filing. The information should not leave the impression that the software used to calculate or generate their information has been approved. It should also be emphasized that the purchaser must set up the software and the print driver according to the instructions of the product. If not, the printed forms will differ from the approved format and may be rejected by the tax centre.

11. It should also be noted that any problem arising from a software package, whether it be an improper set-up or incorrect calculations, is the responsibility of the purchaser and developer, and must be rectified by them.

Approval process

12. We evaluate the customized information slips, returns, schedules, and forms that you submit. If they comply with our specifications, we assign an approval code. You will find the information on our specifications for all customized forms, as well as additional information on the T1, T3, and T3010-1 returns, in the following sections. When changes are made to the T3010-1 return, clients are to submit a revised customized form and request a new approval number.

13. You may submit your samples electronically or by hard copy. Your samples must be good quality, legible copies of the final version. No faxes or hand-written changes will be accepted.

Alternatively, hard copies may be sent to the following addresses, according to the different request.

To receive our approval for information slips and summary forms, please submit your samples to:

customized-hors-series@cra.gc.ca in either *.pdf or *.jpg format, or via hard copy to:

Business Returns Directorate
Information Returns Legislative and
Technical Support Section
750 Heron Road, 7th Floor
Ottawa ON K1A 0L5

To receive our approval for the T1 return, schedules, and tax credit forms, please submit your samples to:

t1fileatd@bellnet.ca in *.pdf format or via hard copy to:

Canada Revenue Agency
Acceptance Testing Division
875 Heron Rd., Room 424
Ottawa ON K1A 1A2

For T3 returns and schedules, please submit your sample to:

Individual Returns Directorate
Trust Returns Processing Section
25 McArthur Avenue, Tower C, 8th Floor
Vanier ON K1A 0L5

For approval of the T3010-1, please submit your sample to:

Charities Directorate
Client Interface Section
Place de Ville, Tower A
320 Queen Street, 13th Floor
Ottawa ON K1A 0L5
email: **Charities-Bienfaisance@cra.gc.ca**

For more information about customized forms, email to **customized-hors-series@cra.gc.ca**.

14. When submitting your T1 returns and information slips, allow a period of 20 working days for approval.

15. When submitting a return package (T1, T3, or T3010-1) a covering memorandum listing **all** the forms contained in your software is required, whether they are submitted for approval or not.

16. When submitting an information slip or a summary form, you must specify who will use the slip or form.

17. Drafts and early releases of documents are available on the Electronic Document Distribution System (EDDS) on the Internet. For more information about this password-protected site, send an email to the administrator at the following address: **edds-admin@cra.gc.ca**. The final electronic version of the forms is uploaded on the Internet.

Information Returns, Forms, and Slips

Guidelines for information slips

18. Information slips, such as the T4, T4A, and T5 slips, are the most common types of customized forms. They are accepted only if a *.pdf file or a hard copy is submitted to us for approval. Please note the following restrictions on size, and design:

- a) Maximum width: 8½ in. (21,5 cm)
Minimum width: 7 in. (17,5 cm)
Maximum length: 5½ in. (13,75 cm) (for two slips per page)
Minimum length: 2 ¾ in. (6,80 cm) (for four slips per page)
- b) You must ensure that the information on all copies of the forms is legible.
- c) We will accept unilingual forms if they are in the recipient's language of choice.
- d) For information slips, you may print only those boxes that meet the recipient's circumstances. However, all identification areas, income tax boxes, and code boxes (i.e. report code, recipient type, employment code, footnote codes, etc.) are required. Please keep the

numerical sequence of the boxes if you are filing on paper to the CRA. The applicable information printed on the back of the recipient's information slip must be provided. If a box from the front of a form is deleted, the corresponding information on the back must also be deleted.

- e) The flag symbol of the CRA's corporate signature is not required. However, you must reproduce the title portion of the CRA's signature (Canada Revenue Agency). Please note that if you customize our forms, your corporate name **must not be used** in place of the CRA's signature. You may indicate your corporate name in the area that requires the originator's name and address (usually at the bottom right of slips).
- f) Use approximately the same font size you find on our forms, but not a smaller one.
- g) Shading is important for CRA copies that will be printed and submitted to CRA for processing. Shading is not required when you are filing electronically to CRA and on recipients' copies.
- h) The *Privacy Act* statement on the CRA's versions of the returns, schedules and forms must appear on each customized return, schedule or form.
- i) The names of Acts must be in italics, e.g. *Privacy Act*.

19. You must submit only the current revision of your forms. We will not accept prior year forms from a submitter with the intent or request that we mark up all new changes for the upcoming year. Any such submissions will be returned. It is the submitter's responsibility to proofread and correct the forms with respect to spelling, content, and format.

Additional requirements based on method of filing

20. Specifications for paper filing

- a) Although colour assists the CRA in processing, it is no longer required. Documents may be filed on white paper.
- b) All summary forms filed on paper must show all the information boxes. They must be in the exact order and position as those on our forms.
- c) When filing by paper to the CRA you must ensure the shading in the boxes (in whole or in part) on any of our forms must also appear on your customized forms.
- d) Serial numbering is not required.

21. Specifications for electronic filing

- a) If you file your *T5008, Return of Securities Transaction* (T5008 slip) electronically you may provide your clients an account statement rather than T5008 slips for each transaction. CRA will authorize the account statement replacement and provide you with an approval number.

Please display the following message prominently on the first page of the account statement, preferably in boldface or in a noticeable colour:

T5008 – SECURITIES TRANSACTIONS ARE DISCLOSED TO THE CANADA REVENUE AGENCY ON A YEARLY BASIS. THESE TRANSACTIONS ARE TO BE REPORTED ON YOUR ANNUAL RETURN OF INCOME. PLEASE RETAIN FOR INCOME TAX PURPOSES, AS NO OTHER FORM WILL BE ISSUED.

See the *T5008 Guide – Return of Securities Transactions* (T4091) for customized slip examples at www.cra.gc.ca/E/pub/tg/t4091/t4091-example1-e.html

- b) If you are a mutual fund trust and file your T3, *Statement of Trust Income Allocations and Designations* (T3 slip) electronically, you can combine the income and capital gains from several funds onto one T3 slip for each unit holder.
Please write "Combined information slip" clearly on the T3 slip under the recipient name and address, and provide the unit holders with statements that allow them to reconcile the amounts reported on the combined information slips; and maintain an audit trail so the combined information slips can be verified if we audit these funds later.
- c) For more information about electronic filing, call us at **1-800-665-5164** or visit our Web site at www.cra.gc.ca/electronicmedia.

- 22.** If you prefer, you can write to:
- Electronic Media Processing Unit
Ottawa Technology Centre
Canada Revenue Agency
875 Heron Road
Ottawa ON K1A 1A2

Customized Tax Returns

23. All software developers, tax professionals, or individuals who create a program to print returns must obtain our approval to generate these returns (e.g. T1, T3, T3010-1 returns.)

24. A **unique approval code** will be issued for each software product that produces a computer-printed tax return that meets our specifications. This approval code is valid for the year of the return only and has to appear on all computer-printed returns that are filed. If a computer-printed return is filed without an approval code, its processing may be delayed.

Filing customized tax returns

25. To speed up the process when a customized tax return is filed, the return along with the schedules and other attachments must be in the order in which we will process

them. These items should be stapled in the top left-hand corner so that all the information can be seen. You can find the correct order for various returns detailed further in this circular. Only the relevant completed schedules or forms should be attached to the return. Processing of the return may be delayed if blank schedules or forms are included.

26. We will accept photocopies of returns, schedules, and forms, including photocopied signatures. We will also accept forms downloaded in the *.pdf format from our Web site www.cra.gc.ca. However, these returns, schedules, and forms have to meet the paper specifications outlined below.

Guidelines for customized tax returns

27. Specifications for paper

- a) For most documents, the page size has to be 21.5 cm × 28 cm (8½ in. × 11 in.) after the stubs have been removed.
- b) Continuous feed paper will be accepted if the pages are detached and the stubs removed.
- c) We will only accept the first copy of “no carbon required (NCR)” paper.
- d) White paper will be accepted.
- e) The paper must not be lined.

28. Specifications for printing

- a) The quality, density, and clarity of the font should be similar to the font on our returns and related schedules and forms.
- b) The page and line format should be the same as the page and line format on our returns and related schedules and forms.
- c) The identification information, line descriptions, and field numbers should be printed in the same order as they appear on our returns and related schedules and forms.
- d) The areas indicating “Do not use this area” should be shown in exactly the same size and configuration as on our returns.
- e) We will accept abbreviations as long as the descriptions are clear and concise.
- f) All titles and keying field numbers should be in **bold print**.
- g) All entries in the identification area and amounts entered in the keying fields should be in **bold print**.
- h) Zeros should not be entered in keying fields, unless specifically required.
- i) No more than one page of the return, form or schedule should be printed on one side of the sheet of paper used.

T1 computer-printed returns

29. In addition to the paper and printing specifications above, the following specifications also apply to T1 computer-generated returns:

- a) The first version of a current year software product that was EFILE or NETFILE certified in a previous year must be released with 2D bar code capability for its computer-printed returns.
- b) A software product never previously certified for EFILE or NETFILE must be certified for EFILE or NETFILE prior to being submitted for 2D bar code certification for its computer-printed returns. For information related to 2D bar code certification, see the *Two Dimensional Bar Code Standards* document, which is available on our Early Access Web site.
- c) A T1 *General* package submitted for approval should include all provincial and territorial variations of the T1 return, schedules and tax credit forms. If you use returns, schedules and forms for only certain provinces or territories, include a letter stating this with your request for approval.
- d) The return, schedules, and related forms must show the taxpayer’s name and social insurance number on the top of each page.
- e) The relevant form number should appear on the computer-generated forms related to the T1 *General*. Where possible, this form number should be left-justified at the bottom of the first page of the form.
- f) For schedules or forms of more than one page, provide page numbering at the bottom of each page (e.g. page 1 of 2). Insert page breaks similar to where they occur in the CRA versions or where they will cause the least confusion.
- g) The return, schedules, and forms have to show the cent indicators as required (i.e. large black dots to the right of the keying fields.) For the cent indicator, we will accept the “¢” sign or a lower-case “c” in the same position as the black dots on the return and schedules.
- h) If the T1 *General* shows a clear space of 3 cm. to the right of a keying field or a blank line under a keying field, so should the computer-generated return. We use these spaces for corrections.
- i) The name and address area on page 1 of the return **must not be** smaller than that of our return in order to accommodate the taxpayer’s personal label.
- j) The top of the name and address area and of any other information areas on page 1 **must** be positioned at 3 cm. or more from the top of the printed return. This will allow us to affix labels to the T1 return during processing.
- k) The printed return should not have more than 6 lines per inch vertically and 12 characters per inch horizontally.
- l) Enter the approval code and the *Privacy Act* statement on the last page of the return of all forms and schedules related to the T1 *General* below “Do not use this area.”

Where possible, left justify the approval code and right justify the *Privacy Act* statement.

30. Please note that your customized T1 returns must be generated in the following manner:

- a) Returns generated by software that will not be certified for EFILE or NETFILE, should be identical to the 4-page *T1 General* return (available on our Forms and Publications Web site). No bar codes should be generated on these returns.
- b) Returns generated by software that will be certified for EFILE or NETFILE should follow the specifications for the *T1 General – Condensed* return (as indicated in the *Two Dimensional Bar Code Standards* document, which is available on our Early Access Web site). Bar codes should be generated where applicable in the areas indicated in the standards document.
- c) Returns generated by software that will be certified for NETFILE may be identical to either the 4-page *T1 General* return (available on our Forms and Publications Web site), or the 5-page *T1 General* return (available on our Early Access Web site.) Bar codes should be generated where applicable in the areas indicated in the *Two Dimensional Bar Code Standards* document, which is available on our Early Access Web site.

T3 computer-printed returns

31. The T3 returns are computer-printed.

32. In addition to the paper and printing specifications (see paragraphs 27 and 28), the following are additional specifications for T3 returns, schedules, and any related forms.

T3 returns

33. Specifications

- a) A T3 return package should include the T3 return, schedules, and any related forms.
- b) The T3 return, schedules, and related forms should show the name of the trust and the tax year at the top of each page.
- c) Enter the approval code on the last printed line of page 1 of the return.

T3010-1 computer-printed returns

34. In addition to the paper and printing specifications (see paragraphs 27 and 28), there are other specifications for T3010-1 returns:

- a) The return, any of the directors/trustees worksheets, and the qualified donees worksheet should show the charity's BN/registration number and fiscal period end on the top of each page.
- b) Enter the approval code on each page of the return.

Rejected computer-printed returns

35. The following are some of the reasons why the computer-printed returns may **not** be acceptable for processing:

- a) The print quality is illegible.
- b) The return is not in the correct format.
- c) The return does not show cent indicators.
- d) The return does not show an approval number.

36. These returns may be delayed or returned by the tax centre for correction.

Order of Attachments

General

37. To accelerate the processing of returns, their attachments should be arranged in the order in which we process them. (See the appropriate order in the lists below). When an election is being made, it should be noted prominently in the relevant area of the return or schedules, or a note should be attached to the return.

T1 returns

38. A cheque or money order should be attached to page 1 of the return if applicable. All other applicable enclosures should be attached to the top left-hand corner of page 3 (of the 4-page return), of page 4 (of the 5-page return), or page 3 (of the 3-page return):

- a) T1-KFS (the keying field summary form generated with the *T1 General – Condensed* return);
- b) Form T1261, *Application for a Canada Revenue Agency Individual Tax number (ITN) for Non-Residents*;
- c) Form T1161, *List of Properties by an Emigrant of Canada*;
- d) Form T1243, *Deemed Disposition of Property by an Emigrant of Canada*;
- e) Form T1244, *Election Under Subsection 220(4.5) of the Income Tax Act, to Defer the Payment of Tax on Income Relating to the Deemed Disposition of Property*;
- f) Forms T1163, *Statement A*, & T1164, *Statement B – AgriStability & AgriInvest Programs/CAIS forms*;
- g) Forms T1273, *Statement A* & T1274, *Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals/for additional farming operations*;
- h) Form RC71, *Statement of Discounting Transaction*;
- i) Form DC905, *Bankruptcy Identification Form*;
- j) Form CCA-2736, *Statement of Lending Transaction* (Industry Canada);
- k) Form T1-DD, *Direct Deposit Request – Individuals*;
- l) Form T1132, *Alternative Address Authorization*;
- m) Form T1A, *Request for Loss Carry-Back*;

- n) Province of Quebec information slips (TP slips and Relevé slips);
- o) Federal keying schedules in any order;
- p) Provincial/Territorial keying schedules in any order;
- q) Form T2201, *Disability Tax Credit Certificate*;
- r) ON-BEN – *Application for the 2012 Ontario Trillium Benefit and the Ontario Senior Homeowners' Property Tax Grant*;
- s) ON-BEN – *Application for the 2011 Ontario Senior Homeowners' Property Tax Grant, the 2011 Ontario Energy and Property Tax Credit, and the 2011 Northern Ontario Energy Credit*;
- t) All other CRA forms with keying fields, in any order;
- u) Information slips-T4, then all others in any order (NR4, T3, T5, etc.);
- v) RRSP contribution receipts;
- w) All other schedules, forms, and receipts in any order.

T3 returns

39. Specifications

- a) Form RC71, *Statement of Discounting Transaction*, or a statement of lending transaction, identified as the copy to be attached to the T3 return;
- b) Province of Quebec information slips (TP slips or Relevé slips);
- c) Schedule 12, *Minimum Tax*;
- d) Schedule 11, *Federal Income Tax*;
- e) Form T2209, *Federal Foreign Tax Credits*;
- f) Form T2036, *Provincial Foreign Tax Credit*;
- g) Form T2038(IND), *Investment Tax Credit (Individuals)*, for 1995 and subsequent years;
- h) Form T184, *Capital Gains Refund for a Mutual Fund Trust*;

- i) Forms T82, T79, and T81, for provincial tax rebate;
- j) Schedule 10, *Part XII.2 Tax and Part XIII Non-Resident Withholding Tax*;
- k) Schedule 9, *Summary of Income Allocations/Designations to Beneficiaries*;
- l) Schedule 3, *Trust's Eligible Taxable Capital Gains*;
- m) Form T3A, *Request for Loss Carryback by a Trust*;
- n) Information slips for income received;
- o) Schedule 12, *Minimum Tax* (when completed and minimum tax **does not** apply);
- p) All remaining schedules in numerical order;
- q) Receipts and all other information in any order.

T3010-1 returns

40. Specifications

- a) Form T3010-1, *Registered Charity Information Return*;
- b) Form TF725, *Registered Charity Basic Information Sheet*;
- c) A copy of the registered charity's financial statements;
- d) Form T1235, *Directors/Trustees and Like Officials Worksheet*, (if applicable);
- e) Form RC232 *Ontario Corporations Information Act Annual Return*, (if applicable);
- f) Form RC232-WS, *Director/Officer Worksheet and Ontario Corporations Information Act Annual Return*, (if applicable);
- g) Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*, (if applicable);
- h) Related Schedules (if applicable); and
- i) Form T2081, *Excess Corporate Holdings Worksheet for Private Foundations*, (if applicable).