



## Information and instructions

### Part C – Alternative address information (optional)

If you tick the box to have your notice of assessment **and** tax refund mailed to you at your electronic filer's address, we will mail a cheque to that 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 notice of assessment mailed to you at your electronic filer's address and you are getting a tax refund and if you have not signed up for direct deposit, we will mail a refund cheque to you at your electronic filer's address.

If you are registered to receive online mail, the notice of assessment will not be mailed to the electronic filer, even if you have filled out Part C. Instead, you will receive an email notification to inform you that there is online mail available to view in My Account.

If you are registered to receive online mail, and you are getting a tax refund and you have not signed up for direct deposit, we will mail the notice and refund cheque to you at your electronic filer's address.

This authorization is valid for the current 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 return is being discounted, you cannot use the alternative address option.

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

If you want to indicate that you are authorizing the electronic filer named in Part F to represent you for your income tax and benefit return, fill out Part D. Since this authorization is limited to a specific tax year and does not provide online access, you must also fill out and send in Form T1013, *Authorizing or Cancelling a Representative* in order for your electronic filer to have online access to your account. The electronic filer may charge a fee to represent you.

By filling out and signing Part D and by the electronic filer transmitting this information with your return, you authorize the CRA to provide information relating to your income tax return and your tax account to your representative. They may request changes to your return and to your account.

If this authorization is not transmitted to the CRA, send us a filled out Form T1013, *Authorizing or Cancelling a Representative*, to authorize the electronic filer with their RepID, GroupID, or BN (business number). For more information, see "Levels of authorization" on Form T1013. Form T1013 is available at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).

You can also give, update, or cancel an authorization online at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount).

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 fill out Part D. Otherwise, we will contact you.

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 Form T1013 signed by the executor if you are not the executor) to the tax centre. If the death certificate, will, and Form T1013, if applicable, were not sent in, the authorization in Part D will not be accepted. Keep these documents for a period of six years after the date the return was filed.

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

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

By signing Part E, you declare that the electronic filer named in Part F is electronically filing your 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.

By signing Part E, you declare that the electronic filer named in Part F is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically.

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 E, 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 E, 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 E, 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 at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms).

### Email address (optional)

After reading and agreeing to the terms and conditions below, enter the email address you want to use to be notified that your mail is available online. You can also register directly online at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount).

**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**.

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 [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount). 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 [www.cra.gc.ca/atip](http://www.cra.gc.ca/atip).