



NO.: IC97-2R14

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SUBJECT: Customized Forms

This version is only available electronically.

## Introduction

*This circular replaces and cancels Information Circular 97-2R13, dated January 14, 2013.*

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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) creates versions of the returns, forms and slips that Canadian taxpayers need to meet their income tax obligations. However, we also accept customized (reproduced or adapted) information slips, summary forms, and income tax returns and their related forms and schedules.

## Customized forms

3. If you use the CRA's returns and forms as found on our website, and do not modify or customize them, you will not need to follow the approval process.

4. For an updated list of the customizable forms that require approval, and their version status, please go to the following address: **[www.cra.gc.ca/customized](http://www.cra.gc.ca/customized)**.

The following forms must be submitted for approval:

- a) all information slips and summary forms (for example, T4 slip and T4 Summary form);
- b) the T1 return, schedules, and related federal, provincial and territorial forms – All forms with entry fields should also be submitted for reference purposes. The submitter should ensure these forms comply with our specifications;
- c) the T3 returns and schedules;
- d) the T3D, T3F, T3GR, T3M, T3P, T3RI, T3S, and T3ATH-IND returns;
- e) forms T3010, T1235 and T1236, for registered charities; and
- f) goods and services tax/harmonized sales tax forms that have keying fields: GST59, GST60, GST62-1 to GST62-6, GST370 and GST489.

5. We accept forms other than those listed above provided they closely resemble our forms.

**NOTE:** We do not issue approval codes for these forms.

6. Customized forms **must** comply with our specifications, listed in this circular, in order to be processed by the Tax Centres.

7. 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 Samples of prior versions that are no longer valid will be rejected.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](http://www.cra.gc.ca/customized)**.

8. We only approve the customized forms for which you submit an electronic version or a hard copy **each year**. Once the approval code is received, it must be added to the bottom right hand corner of the form before they are printed.

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

10. 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 made, must be submitted to receive a new approval code.

## Commercial software

11. 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 by CRA. 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 installed/configured correctly the printed forms could differ from our approved format. This may result in the rejection of the return by the tax centre.

12. 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 (not the CRA) and must be rectified by them.

## Approval process

13. We evaluate the customized information slips, returns, schedules, and forms that you submit. If they comply with our specifications, we assign an approval code. This code **must** appear in the lower right hand corner of each copy of the slips and summaries. The position of the approval code on T1 and T3 (returns and schedules) and charity forms is indicated in this document under the section called "Customized Tax Returns."

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

Submissions should be forwarded to one of the following locations:

**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:

Individual Returns Directorate  
Third Party Reporting Division  
Business and Corporate Services Section  
750 Heron Road, 7th Floor  
Ottawa ON K1A 0L5

**For the T1 return, schedules, and tax credit forms**, please submit your samples to:

**t1efileatd@bellnet.ca** in \*.pdf format or via hard copy to:

Canada Revenue Agency  
Acceptance Testing Division  
875 Heron Rd, Room 412  
Ottawa ON K1A 1A2

**For T3 returns and schedules**, please submit your samples to:

**ABSB/DGSCP\_IRD/DPP\_T3OFTWA@cra-arc.gc.ca**  
in .pdf format or via hard copy to:

Individual Returns Directorate  
Trust Returns Processing Section  
750 Heron Rd, 7th floor  
Ottawa ON K1A 0L5

**The process for charities' forms, T3010, T1235, and T1236, requires CRA approval of test cases. To request the Vendor Certification Manual and test cases contact:**

**Charities-Bienfaisance@cra.gc.ca** or submit your request by mail to:

Charities Directorate  
Client Interface Section  
Place de Ville, Tower A  
320 Queen Street, 13th Floor  
Ottawa ON K1A 0L5

**For GST forms**, please submit your samples to:

**GSTHST@cra-arc.gc.ca** in .pdf format or via hard copy to:

Business Returns Directorate  
GST/HST Returns & Rebates Processing Division  
750 Heron Rd, 3rd floor  
Ottawa ON K1A 0L5

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

15. When submitting a return package (T1 or T3) 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. When creating your customized version of a return, form or slip, you may wish to refer to the draft versions and early releases of documents that 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**.

Once the draft or early versions are finalized, they are made available 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. These 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: 2¾ 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 (for example 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; and
- i) the names of Acts must be in italics, (for example *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) 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;
- b) any forms filed on paper must show the shading in the boxes (in whole or in part) in the exact manner as shown on any of our forms; and
- c) serial numbering is not required.

**21.** Specifications for electronic filing:

- a) If you file your *T5008, Return of Securities Transactions*, slips electronically you may provide a transaction statement rather than a T5008 slip for each transaction. CRA must review the transaction statement slip replacement and provide you with an approval number before they can be issued. These slip replacements must have the overall look and feel of the original form at the top and all of the transactions for a client can then be listed in a statement format underneath.

The following message **must** be prominently displayed on the transaction 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.**

For accepted examples please see **Annex D** of the *T5008 Guide – Return of Securities Transactions* (T4091) for customized slip examples at:

<http://www.cra-arc.gc.ca/E/pub/tg/t4091/>.

**NOTE:** This document is **not** intended to become part of any regular company statement but must remain as a separate document that would accompany that statement; and

- 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. The phrase "Combined information slip" **must** be clearly written on the Unit holder's T3 slip, under the recipient name and address. The unit holders must also be provided with "statements" that would facilitate the reconciliation of the amounts reported on the combined information slip thus maintaining a clear audit trail.

## Customized Tax Returns

22. All software developers, tax professionals, or individuals who create a program to print returns must obtain our approval to generate these returns (for example T1, T3 and charity forms).

23. 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 customized return is filed without an approval code, its processing may be delayed.

### Filing customized tax returns

24. To facilitate processing the forms, schedules and other attachments related to the return should be presented 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 of attachments 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.

25. We will accept photocopies of returns, schedules, and forms, including photocopied signatures. We will also accept forms downloaded in the \*.pdf format from our website [www.cra.gc.ca/customized](http://www.cra.gc.ca/customized). However, these returns, schedules, and forms have to meet the paper specifications outlined below.

### Guidelines for customized tax returns

26. 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; and
- e) the paper must not be lined.

27. 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; and
- 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

28. In addition to the preceding paper and printing specifications, 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 *2D Bar Code and Condensed Return Standards document*, which is available on our Early Access website;
- c) a software product/application that is free to all users regardless of income does not need to include 2D bar code capability;
- d) 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;
- e) the return, schedules, and related forms must show the taxpayer’s name and social insurance number on the top of each page;
- f) the returns, schedules and related forms must indicate “Protected B when completed” in the upper right-hand corner of all pages that allow for any entries;
- g) 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;
- h) for schedules or forms of more than one page, provide page numbering at the bottom of each page (for example page 1 of 2). Insert page breaks similar to where they occur in the CRA versions or where they will cause the least confusion;
- i) the return, schedules, and forms have to show the cent indicators as required (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;

- j) 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;
- k) 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;
- l) the printed return should not have more than 6 lines per inch vertically and 12 characters per inch horizontally; and
- m) 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.

**29. 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 website). No bar codes should be generated on these returns; and
- b) returns generated by software or Web application that will be certified for EFILE or NETFILE should follow the specifications for the *T1 General – Condensed* return (as indicated in the *2D Bar Code and T1 Condensed Return Standards* document, which is available on our Early Access website). Bar codes should be generated where applicable in the areas indicated in the standards document.

### T3 computer-printed returns

**30.** The T3 returns are computer-printed.

**31.** 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

**32.** 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; and
- c) enter the approval code on the last printed line of page 1 of the return.

### Charity computer-printed returns

**33.** In addition to the paper and printing specifications (see paragraphs 27 and 28), there are other specifications for forms T3010, T1235 and T1236:

- a) the return, should show the charity’s BN/registration number and fiscal period end on the top of each page; and
- b) enter the approval code on each page of the return.

### Rejected computer-printed returns

**34.** 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; and
- d) the return does not show an approval number.

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

### Order of Attachments

#### General

**36.** 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

**37.** 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) form T1-KFS (the keying field summary form generated with the *T1 General – Condensed* return);
- b) 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*;
- c) forms T1163, *Statement A*, & T1164, *Statement B – AgriStability & AgriInvest Programs Information and Statement of Farming Activities for Individuals/for additional farming operations/CAIS forms*;
- d) forms T1273, *Statement A* & T1274, *Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals/for additional farming operations*;
- e) form RC71, *Statement of Discounting Transaction*;
- f) form DC905, *Bankruptcy Identification Form*;

- g) form CCA-2736, *Statement of Lending Transaction* (Industry and Science Canada);
  - h) form T1-DD(1), *Direct Deposit Request – Individuals*;
  - i) form T1132, *Alternative Address Authorization*;
  - j) form T1A, *Request for Loss Carry-back*;
  - k) federal keying schedules in any order;
  - l) provincial Territorial keying schedules in any order;
  - m) form T2201, *Disability Tax Credit Certificate*;
  - n) ON-BEN – *Application for the Ontario Trillium Benefit and the Ontario Senior Homeowners' Property Tax Grant*;
  - o) 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*;
  - p) form T2203, *Provincial and Territorial Taxes – Multiple Jurisdictions*;
  - q) form RC359, *Tax on Excess Employees Profit-Sharing Plan Amounts*;
  - r) form RC360, *Saskatchewan Graduate Retention Program*;
  - s) form T1198, *Statement of Qualifying Retroactive Lump-Sum Payment*;
  - t) RC381, *Inter-provincial calculation for CPP and QPP contributions and overpayments*;
  - u) all other CRA forms with keying fields, in any order;
  - v) information slips-T4, then all others in any order (NR4, T3, T5, Province of Québec information slips, (TP slips and Relevé slips, etc.);
  - w) RRSP contributions receipts; and
  - x) all other schedules, forms, and receipts in any order.
- 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; and
  - q) receipts and all other information in any order.

### Charity returns

#### 39. Specifications:

- a) form T3010, *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*;
- 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); and
- h) form T2081, *Excess Corporate Holdings Worksheet for Private Foundations*, (if applicable).

### T3 returns

#### 38. Contents:

- 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*;