



Offshore Tax Informant Program Submission Form

General information

What is the OTIP?

The Offshore Tax Informant Program, at canada.ca/offshore-tax-informant, is operated by the Canada Revenue Agency (CRA) to combat major international tax non-compliance.

What do I require before I start filling in the form?

The form requests a case number be entered. If you have not already obtained one, please call:

- 1-855-345-9042 or
- 613-960-4265

If you submit by mail, a case number will be mailed back to you at the address you provided.

How will you communicate with me?

We will only communicate with you by mail using the address you enter in the form.

Can I submit anonymously?

Yes, but you will not qualify for an award.

What information do I need to provide to be considered for an award?

You will need to provide or identify:

- your contact information
- how you meet the eligibility criteria at canada.ca/offshore-tax-informant
 - provide information on a major international tax non-compliance where the estimated amount of unreported tax is greater \$100,000
- detailed information about the taxpayer who is the subject of your submission
- the taxes collected must exceed \$100,000

Where do I send my information to?

Mark documents as "Personal and Confidential" and send them to:

Offshore Tax Informant Program (OTIP)
c/o NCR Mail Operations
875 Heron Road
Ottawa, ON
K1A 0L5

What if I have personal safety concerns related to my case?

If you have safety concerns, please contact your local law enforcement agency. The CRA shall take all reasonable actions to keep your identity private.



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Get more details about the Offshore Tax Information Program at canada.ca/offshore-tax-informant.

To proceed anonymously, proceed to Part 3 but you will not qualify for an award.

Part 1 – Information about you as the informant

First name		Last name		Social insurance number 	
Date of birth	Year 	Month 	Day 	Occupation	
First name of spouse or common law partner			Last name of spouse or common law partner		
Enter an address for you to receive mail from the Canada Revenue Agency (CRA). For this program, the CRA will only communicate with you by mail.					
Mailing address (Apt number, Street number, Street name, PO Box, RR)				City	
Province / Territory / State		Postal or ZIP code		Country	
				Telephone number	

Part 2 – OTIP Informant award eligibility

To be eligible under the Offshore Tax Information Program (OTIP), individuals must provide the Canada Revenue Agency (CRA) with credible details of major international tax non-compliance which results in additional taxes being assessed and collected. When program requirements are met, the CRA may enter into a contract with an informant that could lead to an award if the potential additional assessment and collection of the federal tax, excluding interest and penalties, is more than \$100,000.

State whether you are interested in participating in the OTIP and being eligible for an award or not:

Yes, I am interested in an award No, I am not interested in an award

To obtain a case number, call the OTIP line at **1-855-345-9042** or **613-960-4265**. A case number is required to qualify for an award.

Please include any previous case number(s) for submission(s) you have made to the OTIP:

Case number	Previous case number	Previous case number
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How many people have access to the same documents you are submitting?

Informant award eligibility – if you answer "Yes" to any of the questions below, you may not be eligible for an award.

<p>1. Are you a CRA employee?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>2. Are you a current or former federal, provincial, or municipal employees, officials, representatives, or contractors who obtained information as part of your duties?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>3. Have you been convicted of tax evasion concerning the information provided, or an offence listed under section 750 of the Criminal Code at laws-lois.justice.gc.ca/eng/acts/C-46/page-194.html#h-277</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>4. Are you involved in the non-compliance? If this is the case, you may want to consider making an application to the voluntary disclosures program at canada.ca/taxes-voluntary-disclosures</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>5. Are you currently an authorized representative of the taxpayer(s) involved? For more information, go to canada.ca/taxes-representative-authorization</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

Part 3 – Information about each Canadian taxpayer who is the subject of your submission

If you have additional taxpayers you wish to report, please provide their information on a separate page found at the end of this form.

First name / Business name			Last name			Social insurance number or Business number			
Date of birth	Year	Month	Day	Occupation			Marital status		
First name of spouse or common law partner			Last name of spouse or common law partner			Social insurance number or Business number			
Date of birth	Year	Month	Day						
Mailing address (Apt number, Street number, Street name, PO Box, RR)						City			
Province / Territory / State			Postal or ZIP code		Country			Telephone number	

In the space below, enter the facts of the alleged international tax non-compliance. Facts must describe the source and amount of undeclared income; details of offshore assets (for example, country(ies) where accounts or assets are held, name of financial institution, account numbers, foreign real estate address); the details of trust(s) held offshore (for example, name of beneficiaries, type of trust, location held); tax years involved; and if applicable, a description of how transactions are an indication of not following the Canadian tax law.

Supporting facts
Attach any documents you have about the alleged international tax non-compliance (such as bank statements and invoices). State how you got this material.
Describe the nature of the relationship between you and the taxpayer in question
Other Information

Please complete as much information as possible; if unknown please leave blank.

Estimated foreign asset/property per year value	Estimated unreported income per year	Number of years held offshore
Calculated Potential additional federal tax		

Do you have documents? <input type="checkbox"/> Yes <input type="checkbox"/> No	If Yes, what type? <input type="checkbox"/> Electronic <input type="checkbox"/> Paper	
What language are the documents in? <input type="checkbox"/> English <input type="checkbox"/> French <input type="checkbox"/> Other	If other, please indicate the language	If other, can you provide a translation? <input type="checkbox"/> Yes <input type="checkbox"/> No

If no, please provide a brief description of the documents in English or French

Please Sign and Date

Signature _____

Year	Month	Day
_ _ _	_	_

Print and attach any additional documents or pages and mark "Personal and Confidential" on the submission and send it to:

Offshore Tax Informant Program (OTIP)
c/o NCR Mail Operations
875 Heron Road
Ottawa, ON K1A 0L5

Failure to provide your personal information to the OTIP may result in you not qualifying for the program. Refer to Personal Information Bank CRA PPU 411 at canada.ca/cra-info-source. Under the Privacy Act, individuals have a right of protection, access to and correction or notation of their personal information and to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information.

Part 3b – Information about each Canadian taxpayer who is the subject of your submission

First name / Business name			Last name			Social insurance number or Business number		
Date of birth	Year	Month	Day	Occupation			Marital status	
First name of spouse or common law partner			Last name of spouse or common law partner			Social insurance number or Business number		
Date of birth	Year	Month	Day					
Mailing address (Apt number, Street number, Street name, PO Box, RR)						City		
Province / Territory / State			Postal or ZIP code		Country		Telephone number	

Part 3c – Information about each Canadian taxpayer who is the subject of your submission

First name / Business name			Last name			Social insurance number or Business number		
Date of birth	Year	Month	Day	Occupation			Marital status	
First name of spouse or common law partner			Last name of spouse or common law partner			Social insurance number or Business number		
Date of birth	Year	Month	Day					
Mailing address (Apt number, Street number, Street name, PO Box, RR)						City		
Province / Territory / State			Postal or ZIP code		Country		Telephone number	

Part 3d – Information about each Canadian taxpayer who is the subject of your submission

First name / Business name			Last name			Social insurance number or Business number		
Date of birth	Year	Month	Day	Occupation			Marital status	
First name of spouse or common law partner			Last name of spouse or common law partner			Social insurance number or Business number		
Date of birth	Year	Month	Day					
Mailing address (Apt number, Street number, Street name, PO Box, RR)						City		
Province / Territory / State			Postal or ZIP code		Country		Telephone number	

Part 3e – Information about each Canadian taxpayer who is the subject of your submission

First name / Business name			Last name			Social insurance number or Business number		
Date of birth	Year	Month	Day	Occupation			Marital status	
First name of spouse or common law partner			Last name of spouse or common law partner			Social insurance number or Business number		
Date of birth	Year	Month	Day					
Mailing address (Apt number, Street number, Street name, PO Box, RR)						City		
Province / Territory / State			Postal or ZIP code		Country		Telephone number	