



NO. **IC97-2R18**

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SUBJECT: **Customized Forms**

This version is only available electronically.

This circular replaces and cancels Information Circular 97-2R17.

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What's new?

1. Over the last several years, the Canada Revenue Agency (CRA) has noted instances where taxpayers are not reporting all their T5008 dispositions because they were not aware that the statement sent to them by the Financial Institutions was their official receipt for income tax purposes.

To address this issue, the CRA has developed an official T5008 – Return of Security Transactions information slip. This information slip combines a consolidated T5008 and a Trading Summary that provides the details of individual security transactions. A copy of this information slip is displayed in the T5008 Guide – Return of Securities Transactions (T4091).

While the use of this official T5008 slip is not mandatory for the 2018 taxation year, it will be mandatory for the 2019 and subsequent tax years. Therefore, for the 2018 taxation year, financial institutions are still permitted to submit their 2018 customized slip for approval.

Also, financial institutions are still permitted to send investors a customized 'Trading Summary' in place of individual T5008s for each disposition of a security.

However, the CRA will only approve the Trading Summary without the tax slip included if the customized Trading Summary includes the following:

- The CRA logo and 'T5008' displayed prominently at the top of the Trading Summary;
- All the boxes that are required to fulfill your reporting obligations, and
- The tax year

Note: Company/Corporate Logos are not to be shown on the T5008 information slip

T5008 (Box 20)

It is the responsibility of the financial institution to do their due diligence to obtain the cost or book value and report it to the client and CRA.

General information

2. Most information slips and summaries will no longer require CRA approval for customization.

Note: The only information slips that the CRA will be approving are the T5008 Statement of Securities Transactions and the T3 Statement of Trust Income Allocations and Designations.

For an updated list of these forms, as well as, their valid revision year(s), please see the CRA website at: canada.ca/customized.

3. The CRA creates versions of the returns, forms and slips that Canadian taxpayers need to meet their income tax obligations. Should these forms not meet your software specifications, the CRA will accept customized (reproduced or adapted) information slips, summary forms and income tax returns and their related forms and schedules. This information circular provides guidelines for the production of customized forms, as well as, the conditions under which the CRA is able to process them.

4. Customized forms must comply with the CRA specifications listed in this circular in order to be processed by the tax centres. All customized forms must be a likeness of a valid revision year or version.

Approval process

5. Some information slips and summary forms require CRA approval prior to use. For an updated list of these forms, as well as, their valid revision year(s), please see the CRA website at: canada.ca/customized.

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

7. Submitted forms must be a likeness of a valid revision year or version.

8. Do not send submissions containing protected information including, but not limited to: recipient name, address and/or social insurance number.

9. Draft versions of customized submissions should be forwarded to one of the following addresses according to the form type:

For T3 information slips and summaries, and T5008 slips, summaries and replacement statements, please submit to: customized-hors-series@cra.gc.ca in *.pdf format, or via hard copy to:

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

For T3 tax returns and schedules, please submit to: ABSB/DGSCP_IRD/DPP_T3SOFTWA@cra-arc.gc.ca in *.pdf format or via hard copy to:

Individual Returns Directorate
Third Party Reporting Division
T3 Trust Returns Assessing Section
750 Heron Road, 7th floor
Ottawa ON K1A 0L5

For T3 returns, when submitting a T3 return package for review, a covering memorandum listing **all** the forms contained in your software is required, regardless of whether they are submitted for approval.

For GST forms, please submit a draft hard copy to:

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

If you need more information after reading this publication, go to: canada.ca/gsthst or call **1-800-959-5525**.

For charities' forms, T3010, T1235, and T1236, the process requires that the CRA approves all 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 more information about customized forms, send an email to: customized-hors-series@cra.gc.ca.

10. When submitting an information slip or a summary form, you must:

- specify who will use the slip or form;
- indicate if this is the first time you (your company) are making a request for approval for a customized form; and
- if you (your company) have previously received approval(s) for customized forms(s), indicate the approval code that was received (RC-XX-XXXX).

11. The CRA only approves the customized forms for which you submit an electronic version or a hard copy **each year**. Your samples must be good quality legible copies of the final version to be used. Faxes or hand-written changes will **not** be accepted. Once the approval code is received, it must be added to the bottom right hand corner of the form before printing.

Note: CRA does not accept prior year forms from a submitter with the intent or request that CRA note all new changes for the upcoming year. These requests will be returned. It is the submitter's responsibility to proofread and correct the forms with respect to spelling, content, and format.

12. Customized form approvals remain valid until a revised form is posted to the CRA website that renders any/all previous versions obsolete. At that point, a new customized form, with the revisions or changes made, must be submitted to receive a new approval code.

Commercial software

13. The CRA approves **only** the *.pdf file or the supplied hard copy of the forms, **not** the actual software. The packaging information of the product should not leave the impression that the software used to calculate or generate their information has been approved by the 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 an approved format. This may result in the rejection of the return by the tax centre.

14. 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 resolved by them.

Information returns, forms and slips

Guidelines for information slips

15. All CRA information slips can be customized and will be accepted at processing if they closely resemble the CRA version. You can find these forms at: canada.ca/cra-forms.

Note: The only customized information slips and summaries that will require CRA approval prior to use are the T5008 Statement of Securities Transactions and the T3 Statement of Trust Income Allocations and Designations.

16. 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 CRA Early Access Site. To request access to this password-protected site, send an email to the External Digital Document Service (EDDS) at the following address: edds-admin@cra.gc.ca. Once the **draft** or early versions are finalized, they are then made available on Canada.ca.

17. Information slips, such as the T4, T4A, and T5 slips, are the most common types of customized forms.

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 form is legible (if the recipient is required to receive two copies by law, either forward both copies for approval or clearly identify that recipients will receive the required two copies);
- c) all information returns, forms and slips must indicate “**Protected B when completed**” where appropriate, based on the CRA version;
- d) CRA will accept unilingual forms if they are in the recipient’s language of choice;
- e) 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;
- f) CRA’s corporate signature is required (including the flag symbol). Please note that if you customize CRA 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);

- g) use approximately the same font size you find on our forms, but **not** smaller;
- h) shading is important for paper copies that will be printed and submitted to the CRA for processing. Shading is not required when you are filing electronically to the CRA and not required on recipients’ copies;
- i) the Privacy Act statement found on the CRA version of the returns, schedules and forms **must** appear on each customized return, schedule or form (for example: see the privacy notice on your return).

Additional requirements for information slips, based on method of filing

18. 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 the CRA 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 the CRA forms; and
- c) serial numbering is not required.

19. Specifications for electronic filing:

- a) For electronically filed T5008, Return of Securities Transaction slips, you may file on a fund-by-fund/single transaction basis with the CRA; however, you **must** still provide the taxpayer with a transaction summary for each consolidated T5008 slip issued to them. The CRA must review the replacement statement and provide you with an approval number before they can be issued. These replacement statements 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 below. 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 format examples please see Appendix D of the T5008 Guide – Return of Securities Transactions (T4091) for customized slip examples at: canada.ca/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/transaction summary” that would facilitate the reconciliation of the amounts reported on the combined information slip, thus maintaining a clear audit trail.

Customized tax returns

20. All software developers, tax professionals or individuals who create a program to print returns, such as T3 returns and charity forms, must obtain CRA approval to generate these returns. The CRA no longer provides approval for T1 paper generated returns.

Filing customized tax returns

21. To facilitate processing, the forms, schedules and other attachments related to the return, should be presented in the order in which CRA 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.

22. CRA will accept photocopies of returns, schedules, and forms, including photocopied signatures. CRA will also accept forms downloaded in the *.pdf format from the website canada.ca/taxes. However, these returns, schedules, and forms have to meet the paper specifications outlined below.

Guidelines for customized tax returns

23. 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) CRA 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.

24. Specifications for printing:

- a) the quality, density, and clarity of the font should be similar to the font on CRA returns and related schedules and forms;
- b) the page and line format should be the same as the page and line format on CRA 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 CRA returns and related schedules and forms;

- d) the areas indicating “Do not use this area” must be shown in exactly the same size and configuration as on CRA returns;
- e) abbreviations on returns and related schedules will be accepted as long as the descriptions are clear and concise;
- f) all titles and keying field numbers must be in **bold print**;
- g) all entries in the identification area and amounts entered in the keying fields must 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-generated returns

Note: As of 2014, the CRA no longer provides approvals for T1 paper generated returns.

25. 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 should include all provincial and territorial variations of the T1 return, schedules and tax credit forms;
- 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 must 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, CRA 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. CRA uses 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;
 - l) the printed return should not have more than 6 lines per inch vertically and 12 characters per inch horizontally; and
 - m) place the Privacy Act statement on the last page of the return and all forms and schedules related to the T1 General below “Do not use this area.” Where possible, right justify the Privacy Act statement.
26. 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 the CRA’s forms and publications website). Bar codes should not 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 the Early Access website). Bar codes should be generated where applicable in the areas indicated in the standards document.

T3 computer-printed tax returns

27. The T3 tax returns are computer-printed.
28. In addition to the paper and printing specifications (see paragraphs 22 and 23), the following are additional specifications for T3 tax returns, schedules, and any related forms.
29. Specifications:
- a) a T3 tax return package should include the T3 tax return, schedules, and any related forms;
 - b) the T3 tax return, schedules, and related forms should show the name of the trust and the tax year at the top of each page; and
 - c) the approval code should be placed on the last printed line on page 1 of the return.

Charity computer-printed returns

30. In addition to the paper and printing specifications (see paragraphs 22 and 23), 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) the approval code should be placed on the bottom right of each page of the return.

Rejected computer-printed tax returns

31. 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 code.

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

Order of attachments for T3 and Charity Tax Returns

General

32. To accelerate the processing of tax returns, their attachments should be arranged in the order in which the CRA will 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.

T3 tax return

33. Contents:
- a) Schedule 12, Minimum Tax (only if minimum tax applies);
 - b) Schedule 11, Federal Income Tax;
 - c) Form T3FFT, Federal Foreign Tax Credits;
 - d) Form T3MJ, T3 Provincial and Territorial Taxes;
 - e) provincial or territorial tax forms
 - f) Form T3PFT, Provincial Foreign Tax Credit;
 - g) Schedule 10, Part XII.2 Tax and Part XIII Non-Resident Withholding Tax;
 - h) all remaining schedules in numerical order;
 - i) Form T184, Capital Gains Refund for a Mutual Fund Trust;
 - j) Form T1055, Summary of deemed realizations;
 - k) Form T2038(IND), Investment Tax Credit (Individuals);
 - l) information slips for income received; and
 - m) all other information in any order.

Charity tax return

34. Specifications
- a) Form T3010, Registered Charity Information Return;

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- 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).