



Canada Revenue Agency Stamp
DO NOT USE THIS AREA

Voluntary Disclosures Program (VDP) Application

Use this form to make an application to correct inaccurate or incomplete information, or to disclose information not previously reported on a tax return. For more information on the Voluntary Disclosures Program (VDP), go to canada.ca/taxes-voluntary-disclosures. Also see Information Circular IC00-1R6 - Voluntary Disclosures Program and GST/HST Memorandum 16-5 - Voluntary Disclosures Program.

This form has seven sections. Sections 1, 2, and 7 are mandatory. Complete sections 3, 4, 5, and 6 as applicable to your disclosure.

If you need a Business Number or a Program Account and don't have one, we encourage you to visit canada.ca/en/services/taxes/business-number.html to get one before sending us this application.

Applications relating to income tax disclosures may fall into the general or limited program. If accepted under the general program, these applications will be eligible for penalty relief and partial interest relief. If accepted under the limited program, these applications will be eligible for reduced relief. For more information, go to Information Circular IC00-1R6.

Applications related to GST/HST may fall into the wash transaction, general, or limited program. If accepted under the wash transaction program, these applications will be eligible for 100% relief. Applications accepted under the general program will be eligible for penalty relief and partial interest relief, whereas those accepted under the limited program will be eligible for reduced relief. For more information, go to GST/HST Memorandum 16-5.

On this form, the term "taxpayer" includes an individual, an employer, a corporation, a partnership, a trust, or a Goods and Services Tax/Harmonized Sales Tax (GST/HST) registrant/claimant.

In "Section 1 – Part A – Taxpayer" check all of the appropriate boxes applicable to your disclosure.

Section 1 – Taxpayer and authorized representative

Section 1 – Part A – Taxpayer

<input type="checkbox"/> Individual	First name	Last name	Social insurance number
<input type="checkbox"/> Employer	Employer name	Account number	R P
<input type="checkbox"/> Corporation	Corporation name	Business number	
<input type="checkbox"/> Partnership	Partnership name	Account number	R Z
<input type="checkbox"/> Trust	Trust name	Account number	T - -
<input type="checkbox"/> GST/HST registrant/claimant	Registrant/claimant name	Account number	R T
<input type="checkbox"/> Non-resident	Non-resident account holder name	Non-resident account number	N R -
<input type="checkbox"/> Other	Name	Account number	

Section 1 – Part B – Taxpayer's mailing address and phone number

Address		City	
Province or State	Postal or ZIP code	Country	Telephone number

Section 1 – Part C – Taxpayer's authorized representative (information on the person authorized to act on your behalf)

Legal name of authorized person or representative					
Address			City		
Province or State	Postal or ZIP code	Country	Telephone number	Extension	Fax number

If you have any of the following items on file with the Canada Revenue Agency (CRA), if you attached any, or if you have recently authorized a representative online, please tick the related box(es). For more information on authorizing a representative online go to canada.ca/taxes-representative-authorization .	Letter of authorization	<input type="checkbox"/> On file with CRA	<input type="checkbox"/> Attached
	RC59 (update access required)	<input type="checkbox"/> On file with CRA	<input type="checkbox"/> Attached <input type="checkbox"/> Authorized Online
	T1013 (level 2 authorization is required)	<input type="checkbox"/> On file with CRA	<input type="checkbox"/> Attached <input type="checkbox"/> Authorized Online

Section 2 – Required information from all applicants

To assist us in determining if your application is accepted under the wash transaction program, general program or limited program, please give a detailed description of your circumstances and facts. State how you obtained the income or asset, when you became aware of the error or omission, reporting history for the income or asset, an explanation as to why the income or asset was not reported, and any steps taken to prevent or correct the error or omission. If necessary, attach a separate sheet.

In order for your application to be considered under the program, your application must meet the following five conditions:

For more information on completing this section, go to Information Circular IC00-1R6 and GST Memorandum 16-5.

1. Past due

Note: Applications that only include information that is less than one year or one reporting period (GST/HST) past due, will not be accepted.

Is the disclosed information at least one year past the due date for filing, or include information that relates to a taxation year that is more than one year past due for filing (not applicable for a GST/HST registrant or claimant)? Yes No

For GST/HST registrant/claimant only, is the disclosed information at least one reporting period past the due date for filing, or include information that relates to a taxation period that is more than one reporting period past due for filing? N/A Yes No

2. Penalty

Does the disclosure involve the application, or potential application of a penalty (not applicable for GST/HST registrant/claimant)? Yes No

For GST/HST registrant/claimant only, does the disclosure involve the application or potential application of a penalty or interest? N/A Yes No

3. Voluntary

Did you receive a letter containing an invitation for you to participate in the VDP? Yes No

Are you aware of an enforcement action against you with respect to the information being disclosed on this application? Yes No

Are you aware of an enforcement action against a person associated with you, or related to you (this includes, but is not restricted to, corporations, shareholders, spouses and partners), or against a third party, where the purpose and impact of the enforcement action against the third party is sufficiently related to this application? Yes No

A VDP application will not qualify for relief if CRA has already received information regarding your, or those related to you, potential involvement in tax non-compliance (for example, a leak of offshore banking or other information that names the taxpayer). For more information concerning an enforcement action, see paragraph 30 of Information Circular – IC00-1R6 and paragraph 31 of GST/HST Memorandum 16-5.

4. Complete

Ensure that all relevant issues, accounts, years and documentation (i.e. returns, amended returns, information returns, adjustment requests, etc.) have been included with the application. Is this application complete? Yes No

If you do not have the supporting documentation for all years since the creation of the account, you must make all reasonable efforts to estimate the pre-tax earnings which includes a breakdown as to how the estimated income amount was calculated. Is an estimate of income being provided with this application? Yes No

For more information concerning a complete application, see paragraphs 32-34 of Information Circular – IC00-1R6 and paragraphs 29-32 of GST/HST Memorandum 16-5.

5. Payment

Is there a payment or proof of payment attached? Yes No

To make your payment, or to get more information about the payment methods available to you, go to canada.ca/payments.

Select the appropriate box Bank teller receipt Online payment receipt Cheque Payment not required – no taxes owing

Select this box to request a payment arrangement Amount of payment _____

Note: When a taxpayer cannot make payment of the estimated tax owing at the time of filing the VDP application, they may request to be considered for a payment arrangement subject to approval from CRA Collections officials. The taxpayer will have to make full disclosure and provide evidence of income, expenses, assets, and liabilities supporting the inability to make payment of the estimated tax owing. In some cases the payment arrangement will need to be supported by adequate security.

Other required information

Have you received assistance from an advisor regarding the non-compliance subject matter disclosed on this application (as per paragraph 44 of Information Circular IC00-1R6 or paragraph 47 of GST/HST Memorandum 16-5)? Yes No

If yes, provide the name of the advisor.

Section 3 – GST/HST, Domestic, Foreign and Non-Resident Information Return(s) (complete if applicable)

For each information return you are disclosing, please tick the appropriate box and enter the information:

Information return # 1

Indicate the type of information return **attached**. _____

Indicate the tax year(s) the information returns are attributable to. _____

If **applicable**, did the asset reported on the information return generate income? Yes NoIf yes, has the income been reported? Yes No

If yes, indicate the year(s) the income was reported. _____

Note: If the income was not reported complete "Section 5" for domestic income and "Section 6" for foreign income.

If you are completing this form on paper, attach a separate sheet with the same information as above for each information return you submit.

Section 4 – GST/HST (complete if applicable)**Complete this area if you are disclosing GST/HST non-compliance**

Wash Transactions

Does your application involve or include GST/HST "wash transactions" that are eligible for a reduction of penalty and interest under the policy set out in GST/HST Memorandum 16.3.1, Reduction of Penalty and Interest in Wash Transaction Situations? Yes NoIf you answered yes to the question above, does this application involve related companies? Yes No

If yes, enter the related business numbers: _____

OtherIs there an over-claimed ITC or rebate amount? Yes NoIs there an amount of GST/HST collected from clients but not remitted? Yes NoIs there an amount of GST/HST not collected from clients, nor reported or remitted? Yes No

If your GST/HST disclosure information cannot be represented in the table below, provide a separate document providing the details.

To enter consecutive returns in the fields below, enter your first return of the sequence under 'Reporting period start date' and your most recent return under 'Reporting period end date'.

Select your GST/HST reporting frequency

 Monthly Quarterly Annually

Reporting period start date	Reporting period end date	Amount of GST/HST that was not included in the return for the period	Amount of over-claimed ITC	Amount of over-claimed rebate	Estimated net tax owing
Total					

For disclosures which include any off-setting unclaimed ITC's or unclaimed rebates, please provide the following:
A detailed explanation of all ITC's or unclaimed rebates being requested, including any supporting documentation.**Section 5 – Domestic income (from Canadian sources) (complete if applicable)****Complete this area if you are disclosing domestic income, expenses or deductions (does not include GST/HST)**

Type of return	Type of adjustment	Relevant tax year(s)	Gross amount of income disclosed	Estimated net tax owing
Total				

For disclosures which include expenses or credits, please provide the following:

A detailed explanation of all expenses or credits being claimed.
Supporting documentation for all expenses or credits.

Section 6 – Foreign income (complete if applicable)

Section 6 – Part A – Complete this area if you are disclosing foreign income

If you are completing this form on paper, attach a separate sheet with the same information as below for each source of foreign income you submit.

Foreign income # 1			
Asset or source of income			
Type of foreign income	Relevant tax year(s)	Gross amount of income disclosed	Estimated net tax owing

Section 6 – Part B – Type of foreign income

Note: Provide the following information for each type of foreign asset identified in Part A above. Attach a separate sheet(s) if necessary.

Has the asset identified generated income? Yes No

If yes, has the income been reported? Yes No

If yes, indicate the tax year(s) the income was reported. _____

If no, is the income part of this application? Yes No

Section 6 – Part C – Required supplemental information

Country where the asset is located. _____

Name of the bank or institution, name(s) on the account (taxpayer(s) or joint account(s) or names of offshore entities). _____

Enter the year the account was created. _____

How did you learn about opening the account (for example, marketing by domestic institution or representative; sales agent from offshore entity; lawyer; accountant)? _____

Amount of original capital contribution upon the creation of the offshore asset. _____

Source of the original capital contribution. _____

Pre-tax or post-tax funds? Pre-tax Post-tax

If applicable, how were the funds moved from Canada to the offshore account? Provide details as to the steps involved in moving the funds from Canada to the offshore account. Attach a separate document if necessary.

Did the funds you used to buy the asset come from a non-taxable source, such as an inheritance or gift? Yes No

If yes, select a source.

Did you self-manage the account (for example, online, by mail, by phone, visiting an institution, visits from a representative)? Yes No

Were any financial instruments associated with the account in question (i.e. offshore debit card or offshore credit card)? Yes No

If yes, provide details.

Section 6 – Part D – For disclosures which include expenses or credits, please provide the following:

Attach a detailed explanation of all expenses or credits being claimed.

Supporting documentation for all expenses or credits.

Section 7 – Declaration**Section 7 – Part A – Taxpayer declaration and signature**

This application must be signed by the taxpayer.

I declare that the information and documentation submitted with my application is, to best of my knowledge, true and complete.

I recognize that:

The CRA reserves the right to audit or verify any information provided in this VDP application whether or not it is accepted for relief by the VDP.

I acknowledge that the information I have disclosed in this application constitutes taxpayer information about my tax affairs. This information may be referred to another CRA program area even if I withdraw my VDP application or the CRA concludes that I am not eligible for relief under the VDP. This referral may result in an assessment or reassessment, the charging of penalties and interest, and potentially the initiation of an investigation and prosecution.

In cases where relief is denied, an explanation of the reasons for the decision will be given. Relief of arrears interest and penalties payable may still be requested in accordance with the taxpayer relief provisions described in Information Circular - IC 07-1R1 and GST/HST Memorandum 16-3.

I understand that by submitting this application, I will not have the right to file an objection or an appeal under the Income Tax Act or Excise Tax Act to dispute a decision made by the VDP to deny relief or allow partial relief. Instead, where I believe the Minister or their delegate has not exercised their discretion in a fair and reasonable manner, I understand that I may submit a written request for an administrative review and reconsideration of the original decision by the VDP. If I am not satisfied with the result of the review of the original decision made by the VDP, I understand that I have the right to make an application to the Federal Court for a judicial review of the Minister's decision.

I understand that if the CRA indicates that my application is eligible for acceptance into the limited program, in consideration of the relief being provided, I will be required to waive my right to file an objection or appeal regarding the specific matter disclosed in my application. However, in signing this waiver, I reserve the right to file a notice of objection or appeal where a resulting assessment or reassessment includes a calculation error, relates to a characterization issue (i.e. income versus capital gains treatment), or relates to an issue other than the matter disclosed in this VDP application. I also understand that if a waiver is requested by the CRA, the waiver must be signed by me and returned within the time period provided in the request before my acceptance into the limited program is granted. When a signed waiver is received by the CRA, a decision letter will be issued. I understand that under these circumstances if I do not sign and return a waiver within the time period provided, the CRA will not give further consideration to my application for relief and the VDP will close my file.

Finally, I understand that where the CRA finds any misrepresentation, attributable to neglect, carelessness, wilful default or fraud, with respect to this application and supporting information, a reassessment may be issued at any time for any taxation year or reporting period to which the misrepresentation relates, not just those years or reporting periods included in this VDP application. Consistent with the principles of the VDP, in the case of misrepresentation any relief that may have been granted under the VDP will be cancelled.

Enter the title (role) of the taxpayer (i.e. individual, director, trustee, agent etc.).

Taxpayer signature

(Year Month Day)

Section 7 – Part B – Authorized representative's signature

I am the authorized representative of the taxpayer making this voluntary disclosure application and believe that the information provided therein is to the best of my knowledge, true and complete.

Authorized representative's signature

(Year Month Day)

Personal information is collected under the authority of the Income Tax Act, the Excise Tax Act, the Excise Act, the Excise Act, 2001, the Air Travellers Security Charge Act and the Softwood Lumber Products Export Charge Act, 2006 and will be used to process voluntary disclosures of information not previously reported by taxpayers who can avoid penalties that the taxpayers would otherwise be subject to under the Acts noted above, and avoid prosecution. It may also be used for any purpose related to the administration or enforcement of the Act and may be shared or verified with other applicable provincial/territorial government institutions to the extent authorized by law. The CRA may also collect personal information from provincial/territorial government institutions to the extent authorized by law for purposes related to the administration or enforcement of the Act. Failure to provide this information may result in the denial of your application.

Personal information is described in personal information bank CRA PPU 220. 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.