



Canada Revenue
Agency

Agence du revenu
du Canada

Service options for businesses

Getting information

The Canada Revenue Agency (CRA) Web site at www.cra.gc.ca has the answers to your questions. For information about registering a business, filing a tax return, getting account information, or making a payment, our Web site covers it all! With its specialized tools and A to Z index search capabilities, our Web site is a convenient self-service resource. Why not give it a try?

Secure services

Take advantage of the growing number of secure online and telephone service options that we offer. To ensure the privacy and security of your online information, we use measures such as firewalls and one of the most secure forms of encryption available in North America. We use the same level of encryption as North American financial institutions.

My Business Account

My Business Account provides convenient, secure access to a growing range of personalized business account information and services. My Business Account offers business owners online access to their goods and services tax/harmonized sales tax (GST/HST), payroll, corporation income tax, excise tax, excise duty, and other levies accounts.

You can transmit corporation income tax and information returns, view previously issued correspondence items, view some of your account balances, and perform other transactions right from your personal computer.

New in fall 2007, business owners will be able to authorize their representatives and employees to access their CRA business account information on My Business Account.

To find out more about My Business Account, the services offered through it, and to view a demo, visit www.cra.gc.ca/mybusinessaccount.

New! Represent your business clients online

Once authorized, you can view account information and transact online on behalf of your business clients. If you have already registered with Represent a client, you don't need to register again. If not, use the Represent a client service to register and authenticate yourself. Business owners who are already registered for My Business Account can authorize you with a few clicks of the mouse from within My Business Account. Or they can complete the new Form RC59, *Business Consent Form*. For more information, visit www.cra.gc.ca/representatives.

Note: Business owners can authorize their employees to access their business account information online. Employees will also need to register through Represent a client.

Making online requests

You can request certain financial actions (such as a payment search, credit transfer, or interest review) to be processed on GST/HST, corporation income tax, excise tax, excise duty, and other levies accounts. The Online Requests for Business service also accepts requests for the following items:

- additional remittance vouchers
- customized statements
- copies of previously issued communication items
- changes to mailing instructions (stop/restart account statements and remittance envelopes)

For more information on this convenient service, visit www.cra.gc.ca/requests-business.

Registering your business

Business Registration Online is a one-stop registration service that allows you to apply for a Business Number with the CRA and register for programs administered by British Columbia, Nova Scotia, and Ontario.

You can also use this online service if you already have a Business Number and need to register for any of the four major program accounts (corporation income tax, GST/HST, payroll deductions, and import/export). Businesses with a physical address in Quebec that need a GST account will be automatically linked to the Revenu Québec site. For more information, visit www.cra.gc.ca/bro.

Filing returns

File your corporation income tax return over the Internet

You can file your corporation income tax return directly with the CRA using the Internet. You will benefit from faster processing and refunds, less paper use, and lower mailing and courier costs.

Once a corporation income tax return has been prepared using CRA-certified commercial software, simply access the Corporation Internet Filing Web site, follow the easy-to-use instructions, and transmit the return. You will receive immediate confirmation that the return has been accepted for processing. If you encounter problems sending the electronic return, online messages will help you correct them.

If you register for direct deposit, your refund will be in your account the same day we would have mailed your cheque. To take advantage of this service, simply complete Form T2-DD, *Direct Deposit Request Form for Corporations*, available at www.cra.gc.ca/dd-bus.

For more information, visit www.cra.gc.ca/corporation-internet or call the Corporation Internet Filing Help Desk at 1-800-959-2803.

File your T4 information return over the Internet

You can choose from three convenient and secure Internet options to file your original T4 information return and amendment information electronically. Your choice will depend on the size of your T4 information return.

If you file from 1 to 3,500 T4 slips, you can use one of these three Internet filing options:

- T4 Web forms (1 to 3 slips)
- T4 Desktop (1 to 70 slips)
- Internet File Transfer (XML) (As of January 2008, up to 5MB of information, from 1 to approx. 3,500 slips)

File your information returns over the Internet

Internet File Transfer (XML) is available for the following information returns: T3, T4, T4A, T4A-NR, T4E, T4RIF, T4RSP, T5, T5007, T5008, T5018, NR4, AGR-1, T215, and Registered Retirement Saving Plan Contribution Receipts. To use this Internet filing service for one of the return types listed above, you are required to have an Account Number and the associated Web Access Code (WAC).

Note: If you file more than 500 various slips (for example, T4 and T4A), you must file in electronic format (either by Internet File Transfer {XML} or on CD, DVD, or diskette).

For more information, visit www.cra.gc.ca/iref.

File your GST/HST returns electronically

New for fall of 2007 – file debit returns!

The CRA offers you the options of filing your GST/HST returns over the Internet, by telephone, or through your financial institution or third-party service provider. Eligible GST/HST registrants filing a return with a debit balance or nil balance, or claiming a refund of \$10,000 or less, can do so quickly, easily, and securely over the Internet with GST/HST NETFILE, or by using a touch-tone phone with GST/HST TELEFILE. Not only will you receive immediate confirmation that your return has been received, but you will also receive your refund faster.

If you register for direct deposit, your refund will be in your account the same day we would have mailed your cheque. To take advantage of this service, simply complete Form GST 469, *Direct Deposit Request*, available at www.cra.gc.ca/dd-bus.

You may also be able to both electronically file your return and make your payment through a participating financial institution or third-party service provider. Contact your local branch or service provider to see if they offer this service, or visit www.cra.gc.ca/gsthst-edi.

For more information about the various ways of filing GST/HST returns, visit www.cra.gc.ca/gsthst-filing.

GST/HST Registry

The GST/HST Registry is an online service that allows you to validate the GST/HST number of suppliers to help ensure that claims submitted for input tax credits include GST/HST charged only by suppliers who are registered for GST/HST purposes.

For more information, visit www.cra.gc.ca/gsthstregistry.

Calculating payroll deductions

You can calculate employee payroll deductions via the CRA's Web site. The Payroll Deductions Online Calculator calculates payroll deductions for Canada Pension Plan contributions, Employment Insurance premiums, and federal, provincial (except Quebec), and territorial income taxes. This interactive, online tool is easy to use and results in more precise calculations.

For more information and to access the calculator, visit www.cra.gc.ca/pdoc.

You can also calculate employee payroll deductions on your computer by using Tables on Diskette, a stand-alone computer program that calculates payroll deductions.

For more information, visit www.cra.gc.ca/tod.

Calculating taxable automobile benefits

The CRA provides an online tool to calculate the taxable benefits attributable to employees who have personal use of an automobile owned or leased by the business. For more information, visit www.cra.gc.ca/autobenefits-calculator.

Making electronic payments

You may be able to make your payments electronically through your financial institution's telephone or Internet banking services or through a third-party service provider.

Visit www.cra.gc.ca/electronicpayments, or contact your financial institution or service provider to see what services they offer. Most financial institutions also allow you to schedule future-dated payments.

E-PD7A, Statement of Account for Current Source Deductions

E-PD7A allows you to receive and view your statement through the online banking Web site of participating financial institutions. The E-PD7A replaces the paper version of the PD7A and the PD7A(TM). You may be able to make your next remittance online. For information, contact your financial institution or visit www.cra.gc.ca/epd7a.

Forms and publications

You can find electronic versions of most of our forms, some of which you can complete on screen, then print; others you can download, print, and complete by hand. You can also ask us to send forms and publications to you by completing our convenient online order form. To make them easier to find, tax forms are listed by topic, by taxpayer group, and by form number. For more information, visit www.cra.gc.ca/forms.

Electronic mailing lists

We can notify you immediately about new information on payroll, GST/HST, electronic filing for businesses, and more. To subscribe free of charge, visit www.cra.gc.ca/lists.

Tax events and seminars

Our popular tax seminars give you important information about starting a small business, registering for a GST/HST account, payroll requirements, T4 slip preparation, and more. To find out about upcoming events and seminars in your area and how to register for them, visit www.cra.gc.ca/events.

Getting help

To get help using My Business Account, GST/HST NETFILE, GST/HST TELEFILE, Information Returns Electronic Filing, Represent a client, or the Payroll Deductions Online Calculator, call **1-877-322-7849**.

For assistance with Corporation Internet Filing, call **1-800-959-2803**.

For general business enquiries, call **1-888-959-5525**.