



Registration form Dedicated Telephone Service

The Canada Revenue Agency's Dedicated Telephone Service for income tax service providers helps you find the information you need to interpret the provisions of the Income Tax Act.

The Dedicated Telephone Service is available to small and medium income tax service providers who prepare or help to prepare Canadian income tax returns for individuals or businesses.

Note

Specialized tax professionals who represent large firms (those with more than 50 partners) are not eligible for this service.

Register

To register, enter the requested information and accept the terms and conditions of use. Email your completed registration form to dts-str@cra-arc.gc.ca. After you are registered, you will receive your telephone access code and instructions on how to contact the Dedicated Telephone Service.

Registrant/Authorized contact's

EFILE number			
First name		Last name	
Firm/Organization name		Profession: <input type="checkbox"/> CPA <input type="checkbox"/> Lawyer <input type="checkbox"/> Other	Number of partners
Email Address		Telephone number	Ext. Fax number
Address		City	Province/Territory Postal code

Notes

- The information you enter on this form will not update or change your or your firm/organization's CRA contact information.
- If registering on behalf of a firm/organization, enter the name and email address of an authorized contact person that has the authority to represent the firm/organization.
- Any reference to "you" or "your" in the terms and conditions of use applies to the firm/organization as well as to the authorized person.
- All members of the firm/organization who access the Dedicated Telephone Service are also bound by these terms and conditions of use.

Confirmation

Registration for the Dedicated Telephone Service requires that you review and agree (by ticking the box below) to abide by the following Terms and Conditions of Use:

Terms and Conditions of Use

In consideration of the Canada Revenue Agency (CRA) giving you access to the Dedicated Telephone Service (DTS), you agree to the following terms and conditions:

1. You certify that all information provided by you relating to your registration is true, accurate and complete and that you meet the eligibility requirements for using the DTS. You also agree to notify the DTS of any change to that information or to your eligibility.
2. Use of the DTS requires a telephone access code (TAC) that will be issued to you after the DTS has received your completed registration form. The TAC is for your use only, and must not be shared with another individual (or shared with anyone outside the registered firm/organization). You accept that you are at all times responsible for its proper use, even if your contact information has changed. Illegal or improper use of the TAC will result in a revocation of your access to the DTS.
3. DTS officers will help you find information and guidance to help you resolve your interpretive income tax questions that remain after conducting your own research of the information available to you. Responses are limited to interpretive positions previously taken by the CRA. DTS officers cannot assist with tax planning or provide tax advice, or otherwise comment on a specific taxpayer's situation.
4. General comments provided by DTS officers should not be interpreted as confirmation of the income tax treatment of a particular situation, but can help you make such a determination. The income tax treatment of any specific transaction will only be confirmed by the Income Tax Rulings Directorate in the context of an advance income tax ruling request. For more information, see Information Circular IC70-6R9, Advance Income Tax Rulings and Technical Interpretations.

5. If your enquiry relates to a situation being considered by a tax services office or a tax centre, or to a matter under objection or that is the subject of a current or completed court process, any general comments provided should not be relied on to determine the appropriate tax treatment. Such a determination is outside the scope of the DTS.
6. The DTS is not meant to replace the CRA's Individual Income Tax Enquiries Line or the Business Enquires Line. Depending on the nature of your enquiry, your call may be redirected, since DTS officers do not answer questions of an administrative nature or have access to taxpayer accounts.
7. If your enquiry does not relate to an interpretive position already taken by the CRA, it may be necessary to send your question to the Income Tax Rulings Directorate as a request for a technical interpretation. For more information, see Income Tax Information Circular IC70-6R9, Advance Income Tax Rulings and Technical Interpretations.
8. There may be times when the DTS is limited or not available due to exceptional circumstances or unforeseen delays, such as high call volume or system malfunctions. In such cases, the CRA asks for your patience and encourages you to try calling later.
9. You understand and accept that the CRA can suspend or revoke your access to the DTS without notice in circumstances including, but not limited to, the following:
 - suspected unauthorized use of your TAC
 - you fail to comply with other agreements in place with the CRA (such as for the Represent a Client or EFILE services)
 - where there is a misuse or abuse of the service
 - as a security measure
 - for administrative reasons
 - you fail to abide by these Terms and Conditions of Use
10. The CRA may monitor phone access to the DTS to make sure the service is being used responsibly and in accordance with these Terms and Conditions of Use.
11. Without restricting the generality of the foregoing, the CRA disclaims all liability for any claim in relation to:
 - the availability or unavailability of the Internet, telecommunications or other infrastructure systems, due to system maintenance or any factors outside of the CRA's control
 - any unauthorized use of your EFILE# or TAC
12. You agree that the CRA is not responsible for any losses or damages incurred by anyone because of any:
 - misinterpretation or misapplication by you of the information provided by the CRA
 - restriction, delay, malfunction, or unavailability of the service
13. You agree not to disclose taxpayer information in any voice message you might leave with the DTS or in any electronic transmission. The CRA does not provide assurance with respect to the protection, confidentiality, or security of unsecured electronic transmissions. You accept the risks inherent in sending information electronically and recognize that all messages sent over the Internet may be considered as being accessed and disclosed to unknown third parties somewhere in the world. You agree not to hold the CRA or its employees liable for any damage or loss, however caused, arising out of the unsecured electronic transmissions of correspondence related to the DTS.
14. Any personal information is collected under the authority of the Income Tax Act in order to register you with the DTS. It may also be used for any other purpose related to the administration or enforcement of that Act. Failure to provide the required information may lead to a delay in or refusal to process your registration. Personal information is described in personal information bank CRA PPU 090. Under the Privacy Act, individuals have a right to protection of, access to, and correction or notation of their personal information and to file a complaint with the Privacy Commissioner of Canada regarding the CRA's handling of their information.
15. The CRA reserves the right to make use of any information collected during the use of the DTS, as long as the use is consistent with privacy and access to information laws and policies, as well as the CRA's security policies.
16. These terms and conditions of use may be amended from time to time. When this occurs, the CRA will email you the new version to the email address provided upon registration. Continued use of the service will indicate your acceptance of the amended terms and conditions.

Agreement

I agree to the above Terms and Conditions of Use.

More information

For questions you may have about the Dedicated Telephone Service or the registration process, you can visit the service's web page for information or you can send an email to dts-str@cra-arc.gc.ca.