

**CUSIMANO PROFESSIONAL CORPORATION
 CHARTERED ACCOUNTANT
 INCOME TAX ORGANIZER**

2014

Title _____ First name _____ Last name _____

Present address _____

Province of residency on December 31, 2014 _____ SIN _____

Phone numbers _____
 home work cell

EFILE: All tax returns prepared for 2014 will be Electronically filed with CRA - Please retain all Backup for **SIX YEARS**.

Would You like to receive CRA email notifications? YES ___ NO ___ If yes, provide email address.

(email address)

Marital status: single married common law
 windowed separated divorced

(circle one)

Date of birth _____

Year Month Day

If marital status changed during year, please provide the date of the change.

Month Day

If divorced in 2014, please provide a copy of the court order

ATTACHED

(circle if attached)

If deceased in 2014, please provide the date and a copies of the death certificate and last will.

ATTACHED

(circle if attached)

Would you like to receive your 2014 Ontario Trillium benefit (OTB) entitlement in one payment in June 2016 instead of monthly installments July 2015 to June 2016?

yes no

(circle one)

Elections Canada If you are a Canadian citizen, do you authorize Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada for the National Registers of Electors?

yes no

(circle one)

Foreign property Did you own or hold foreign property (including foreign public companies held within Canadian stock brokerage accounts) at any time in 2014 with a total cost of more than \$100,000 (CDN) (exclude personal use property)?

yes no

(circle one)

Residency Did you emigrate from or immigrate to Canada in 2014?
 If you are a non-resident for tax purposes, provide your country of residency.
 For non-residents, did you live in Canada for more than 183 days

yes no

yes no

(circle one)

Please provide us with a copy Canada Revenue Agency's Notice of Assessments for 2013 and any Notice of Reassessment (if applicable) for any prior year received in 2014.

ATTACHED

(circle if attached)

Please provide us with the amount of installments paid for the 2014 taxation year. A Statement of account is preferred as at January 2015.

ATTACHED

(circle if attached)

United States Taxation;

Are you an American citizen or, were you born in the United States? yes no

Do you hold a green card? yes no

Did you spend more than 183 days in the United States of America? yes no

Do you have rental property in the United States of America? yes no

(circle one)

CUSIMANO PROFESSIONAL CORPORATION
CHARTERED ACCOUNTANT
WWW.CUSIMANOPC.COM

Dependants

If the following applies, please provide information:

	relationship	Name	date of birth (yyyy-mm-dd)	SIN	Did they live with you (Y/N)	2014 taxable income, line 236 of their T1	disabled/ infirmid (Y/N)	attend post secondary institution (Y/N)
Spouse								
Dependant								
Dependant								
Dependant								

Dependent can be either a son, daughter, parent, grandparent, grandchild, sibling, aunt, uncle, nephew, niece, great-uncle, great-aunt, daughter-in-law, son-in-law, and adopted children.

(If additional rows required, please provide on an attached page)

Information Slips

Name	Description	number of slips provided
T2202A/TL11	Tuition and education credit certificate	
T3	Statement of trust income	
T4	Statement of remuneration paid	
T4A	Statement of pension, annuity and other income	
T4OAS	Statement of Old Age Security	
T4AP	Statement of Canada Pension Plan Benefits	
T4ARCA	Statement of distributions from CRA	
T4E	Statement of Employment Insurance and other benefits	
T4PS	Statement of profit-sharing plan allocations and payments	
T4RIF	Statement of income form RRIF	
T4RSP	Statement of RRSP income	
T5	Statement of investment income	
T101	Statement of renounced resource expense	
T5006	Labour-sponsored funds tax credit	
T5007	Statement of benefits	
T5008	Statement of securities transactions	
T5013	Statement of partnership income	
S3Details	Capital Gains	
FOREIGN	Foreign employment, pension and investment income	
RC62	Universal Child Care Benefits	
RC210	WITB Advance payment	
RRSP	RRSP contributions	

Sources of income not included on information slips

Business self-employed income. If yes, see NOTE below.	yes	no
Rental income. If yes, see NOTE below.	yes	no
Investment income. If yes, please provide a listing with details.	yes	no
Disposed of property in 2014 (securities, real estate, etc.). If yes, please provide details (year of purchase, proceeds of disposition, purchase price, cost to sell).	yes	no
Foreign source pension. If yes, please provide details on an attached page with the amount received, country received from, foreign taxes deducted, and currency of amount received.	yes	no
Foreign income. If yes, please provide details on an attached page with the amount received, country received from, foreign taxes deducted, and currency of amount received.	yes	no
Alimony/support received. If yes, please provide details about the amount received, amount for child support and amount for alimony. If we do not have a copy of the court agreement, please provide.	yes	no
Royalties. If yes, please provide details on an attached page.	yes	no
Did you receive stock options/shares from your employer. If yes, please provide details on an attached page and documentation provided by employer.	yes	no

(circle one if applicable)

Deductions

Employment expenses. You will require a completed form T2200 from your employer to make this claim. If yes, see NOTE below.	yes	no
Safety deposit box expense. If yes, please provide amount paid for 2014.	amount \$	
Financial advisory and accounting fees. If yes, please provide details on an attached page.	yes	no
Professional fees relating to support payments, unemployment insurance, severance pay, pension and employment income. If yes, please provide details on an attached page.	yes	no
Interest on money borrowed to earn income. If yes, please provide details on an attached page.	yes	no
Union and professional dues. If yes, please provide details on an attached page.	yes	no
Moving expenses are claimable if you move over 40km closer to a work place or an educational institution.	yes	no
Alimony/support paid. If yes, please provide details of the amount paid, amount for child support and amount for alimony. If we do not have a copy of the latest court agreement, please provide.	yes	no
Child care expenses which include summer/winter day camps, after school programs, amounts paid to nanny and babysitting. Please provide details.	yes	no
Broker fees pertaining to investments. If yes, please provide details on an attached page.	yes	no

(circle one if applicable)

NOTE: A schedule is available for you to complete at www.cusimanopc.com, or call us.

Tax credits

Property taxes , amount paid \$ _____, Municipality _____, address of property _____, and number of months paid for _____ in 2014.	yes	no
Rents paid , amount paid \$ _____, Municipality _____, address of property _____, and number of months paid for _____ in 2014.	yes	no
Monthly public transit passes. Please provide copies of the all passes.	yes	no
Expenditures for children's "fitness and art" activities. If yes, please provide a list of expenses with details of the organization, date, amount, and the child to which the expense pertains to.	yes	no
Disability expenses for self or dependent. If yes, please provide details and forms T2201 and/or T929.	yes	no
Caregiver amount. Did you maintain a self contained domestic establishment & live with a dependant relative at least 18 yrs old with a mental or physical infirmity?	yes	no
Medical expenses (prescriptions, drug plan premiums, dental, etc.). If yes, please complete attached schedule.	yes	no
Healthy homes renovation expenses. If you are a senior or a relative living with a senior and made improvements to the principal residence to improve senior living, see Note below.	yes	no
Apprentices tool expenses. If yes, please provide a list and amounts.	yes	no
Charitable donations. If yes, please complete attached schedule.	yes	no
Political contributions. If yes, please complete attached schedule.	yes	no
Student loan interest. If yes, provide letter from lending institution(s) for amount & period.	yes	no
Adoption expenses. If yes, please provide details.	yes	no
Were you a student living in college or university residence in 2014?	yes	no
Foreign taxes paid on foreign income. If yes, please provide amount, currency, country taxes were paid in, and the income for which the taxes pertain to.	yes	no
Search and rescue volunteer tax credit. If you performed at least 200 hours of eligible services in 2014 please provide details.	yes	no
Exam fees paid. If yes, please provide information.	yes	no

(circle one if applicable)

Other

Did you work overseas during the year?	yes	no
Do you have children under the age of 7 for which have not applied for Universal Child Care Benefits?	yes	no
Do you have a home buyer's plan?	yes	no

(circle one if applicable)

Slips and information can be sent in electronic format; either on a disc, email, or USB drive. The electronic format should be either in Excel, Word, or PDF.

NOTE: A schedule is available for you to complete at www.cusimanopc.com, or call us.

Children's fitness amount, Eligible fees for each child have been increased to \$1,000.

Search and rescue volunteer. May claim \$3,000 credit if you have worked more than 200 eligible hours.

Family tax cut is a non refundable tax credit of up to \$2,000, available to eligible couples with children under 18.

Universal child care benefit (UCCB), Proposed increase will be effective January 1, 2015. For children up to age 6, the monthly benefit will increase from \$100 to \$160. For children older than 6 and up to age 17, the monthly benefit will be \$60 per month. The additional amounts will be paid starting July 2015.

Emergency services volunteers' amount and/or volunteer firefighters' amount. For payments that are received from the government the first \$1,000 is exempt from income. Volunteers receiving payment for both, emergency services volunteers' work and volunteer firefighters' work may only claim one of the exemptions.

Adoption expenses. Claim for eligible expenses has been increased to \$15,000.

Medical expenses now include amounts paid as salary for designing personalized therapy plans for persons eligible to claim the disability tax credit, and costs for service animals to manage severe diabetes.

GST/HST credit eligibility will be determined by Canada Revenue Agency. They will advise you if you are eligible to receive credit. You no longer need to apply for it. For spouses and common-law partners, only one will receive the credit. The credit will be paid to the person whose return is assessed first.

Online mail is new service provided by CRA which informs you by email of changes to your tax records online. If you would like to receive this service you must provide your email address on the T1 return or register directly online starting February 2015.

Mobile Application. CRA has launched a mobile app for individual tax payers to access their tax information.

Safety deposit box expense will no longer be deductible after 2014.

2014 Business Income and Expenses

Name _____

Business information:

Name _____

Address _____

HST registered, if yes, provide number _____ Would you like us to prepare your HST return? _____

Product or service _____

Internet business activities:

How many internet webpages and websites does your business earn income from, if any? _____

What percentage of your gross income is generated from webpages and websites? _____

Please provide a list of the main webpages or site address(es) (also known as URL address(es)) on a separate page;

if applicable		
HST included	HST	HST excluded Amt

Revenue

Expenses

Cost of sales			
Advertising and promotion			
Bad debts			
Business taxes, licenses, dues and membership			
Delivery, freight and courier			
Insurance			
Interest and bank charges			
Maintenance and repairs			
Management and administration fees			
Meals & entertainment			
Office expenses			
Supplies			
Professional fees (accounting, legal)			
Rent and property taxes (exclude home office)			
Salaries, wages and benefits (other than self)			
Travel			
Communications (telephone and fax)			
Utilities (exclude home office)			
Consultants and subcontractors			
Internet			
Other			

Please use the separate schedules we provide for any automobile or home office expenses to be claimed.

Fixed asset purchased during the year

Date acq'd	Vendor name	Item acq'd	if applicable		
			HST included	HST	HST excluded

Rental Income and expenses

Name _____

	Property 1	Property 2	Property 3
Address of property: street, city, postal code			

Rental Revenue			
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Expenses

Advertising			
Insurance			
Mortgage interest			
Maintenance and repairs			
Management and administration			
Legal and accounting			
Office			
Property taxes			
Travel			
Utilities			
Other			

Additions and fixed assets acquired during the year:

Date	Vendor	Item Acquired	Amount Paid	Acquired for property

Note: If other than residential property and revenues are in excess of \$30,000, HST will be applicable. In this case, revenues and expenses should be **net of applicable HST**.

Employment Expenses

Name _____

You require a T2200 - Declaration of Employment signed by your employer before you may claim expenses.

Is your employer registered for HST? (Y/N) _____

Expenses	if applicable		HST excluded(net)
	HST included (gross)	HST	
Cost of sales			
Advertising and promotion			
Bad debts			
Business taxes, licenses, dues and membership			
Delivery, freight and courier			
Insurance			
Interest and bank charges			
Maintenance and repairs			
Management and administration fees			
Meals & entertainment			
Office expenses			
Supplies			
Professional fees (accounting, legal)			
Rent and property taxes (exclude home office)			
Salaries, wages and benefits (other than self)			
Travel			
Communications (telephone and fax)			
Utilities (exclude home office)			
Consultants and subcontractors			
Other			

Please use separate schedules that we provide if there are any automobile or home office expenses to be claimed.

Fixed assets purchased during the year

Date acq'd	Vendor	Item acquired	if applicable		HST excluded
			HST included	HST	

Automobile expenses

Name _____

Description of automobile _____

Date purchased (y/m/d) _____

Purchase price of automobile _____

Km driven for business/employment for 2014 _____

Total km driven for 2014 _____

Expenses

fuel _____

Repairs and maintenance _____

Insurance _____

License and registration _____

car washes _____

Parking _____

Others _____

Reimbursement of expenses

Allowance received _____

Financed automobile

amount of loan _____ payments _____ interest rate _____

loan term starts _____ loan term ends _____

Leased automobile

Lease term starts _____ lease term ends _____

manufacturer's list price at time of lease start _____

lease payments made for 2014 _____

lease payments made in prior years _____

Notes:

- 1 The business requires the individual to work away from the normal place of business.
- 2 Automobile expenses must be supported by a detailed travel log, and receipts.

Driving between home and normal place of employment is not considered driving for business or employment purposes.

Home office expenses

Name _____

Total square footage of home	_____
Square footage used for business/employment	_____
Expenses	
heat	_____
electricity	_____
insurance	_____
repairs and maintenance	_____
mortgage interest	_____
property taxes	_____
common area charges	_____
rent	_____
Reimbursement of expenses received	_____
Allowance received	_____

For **self employed**, one of the following conditions must be met:

- 1 Workplace is the principal place of business.
- 2 Workplace is used exclusively, or regularly and continuously, for business purposes such as meeting clients.

For **employee**, both of the following conditions must be met:

- 1 The T2200 "Declaration of Conditions of Employment" should indicate that the employee is required to provide and pay for a workplace, and employer has signed the declaration.
- 2 The employee receives no reimbursement, and expenses are incurred solely for the purpose of earning income from employment.

The following expenses may be included in the home deductions calculation.

	Employees	Commissioned sales people	self employed
Rent	*	*	*
Utilities	*	*	*
Repairs and maintenance	*	*	*
Telephone	*	*	*
Supplies	*	*	*
Home insurance		*	*
Property taxes		*	*
Mortgage interest			*
Capital cost allowance (CCA)			* (Note)

Note: Consider the effect on Principal Residence Deduction if CCA is claimed

Slips and information can be sent in electronic format; either on a disc, email, or USB drive. The electronic format should be either in Excel, Word, or PDF.

3. Indebtedness owed by non-resident

Description of indebtedness	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total					

4. Interests in non-resident trusts

Name of trust	Country code	Maximum cost amount during the year	Cost amount at year end	Income received	Capital received	Gain (loss) on disposition
Total						

5. Real property outside Canada (other than personal use and real estate used in an active business)

Description of property	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total					

6. Other property outside Canada

Description of property	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
Total					

7. Property held in an account with a Canadian registered securities dealer or a Canadian trust company

Name of registered security dealer/Canadian trust company	Country code	Maximum fair market value during the year	Fair market value at year end	Income (loss)	Gain (loss) on disposition
Total					

Certification

I certify that the information given on this form is, to my knowledge, correct and complete, and fully discloses the reporting taxpayer's foreign property and related information.			If someone other than the taxpayer or the partnership prepared this form, provide their:		
Print name			Name		
Sign here (It is a serious offence to file a false statement.)			Address		
Position/title					
Telephone number	Date	Postal or zip code	Telephone number		

Instructions

All legislative references on this form refer to the *Income Tax Act* (the Act).

If the reporting taxpayer is a partnership, references to year or taxation year should be read as fiscal period and references to taxpayer should be read as partnership.

Do you have to file this form?

All Canadian resident taxpayers (including non-resident trusts deemed resident in Canada by section 94 of the Act) are required to file the Form T1135, *Foreign Income Verification Statement* if at any time in the year the total cost amount of all specified foreign property to the taxpayer was more than \$100,000 (Canadian).

An individual (other than a trust) does **not** have to file Form T1135 for the year in which the individual first becomes a resident of Canada (section 233.7 of the Act).

The following entities **do not** have to file this form:

- a mutual fund corporation or mutual fund trust;
- a non-resident-owned investment corporation;
- a person all of whose taxable income is exempt from Part I tax;
- a registered investment under section 204.4 of the Act;
- a trust described in any of paragraphs (a) to (e.1) of the definition of trust in subsection 108(1) of the Act;
- a trust in which all of the persons beneficially interested are persons described above;
- a partnership in which all the members are persons described above; and
- a partnership where the share of the partnership's income or loss attributable to non-resident members is 90% or more of the income or loss of the partnership.

What property do you have to report?

You are required to report all specified foreign property in accordance with subsection 233.3(1) of the Act which includes:

- funds or intangible property (patents, copyrights, etc.) situated, deposited or held outside Canada;
- tangible property situated outside of Canada;
- a share of the capital stock of a non-resident corporation held by the taxpayer or by an agent on behalf of the taxpayer;
- an interest in a non-resident trust that was acquired for consideration, other than an interest in a non-resident trust that is a foreign affiliate for the purposes of section 233.4 of the Act;
- shares of corporations resident in Canada held by you or for you outside Canada;
- an interest in a partnership that holds a specified foreign property unless the partnership is required to file Form T1135;
- an interest in, or right with respect to, an entity that is a non-resident;
- a property that is convertible into, exchangeable for, or confers a right to acquire a property that is specified foreign property;
- a debt owed by a non-resident, including government and corporate bonds, debentures, mortgages, and notes receivable;
- an interest in a foreign insurance policy; and
- precious metals, gold certificates, and futures contracts held outside Canada.

Specified foreign property **does not** include:

- a property used or held exclusively in carrying on an active business;
- a share of the capital stock or indebtedness of a foreign affiliate;
- an interest in a trust described in paragraph (a) or (b) of the definition of "exempt trust" in subsection 233.2(1) of the Act;
- a personal-use property as defined in section 54 of the Act; and
- an interest in, or a right to acquire, any of the above-noted excluded foreign property.

For frequently asked questions or examples, check our web site at www.cra-arc.gc.ca/tx/nrdsnts/cmmn/frgn/1135_fq-eng.html.

How to complete this form

Where a particular specified foreign property has been reported all of the other fields associated with that particular property must also be completed. All nil amounts should be reported by indicating "0" in the corresponding field rather than leaving it blank. Amounts should be rounded to the nearest dollar.

Functional currency

If an election has been made under paragraph 261(3)(b) of the Act to report in a functional currency, state all monetary amounts in that functional currency, otherwise state all monetary amounts in Canadian dollars. The codes for the functional currencies are as follows:

AUD – for Australian dollar
USD – for U.S. dollar
GBP – for U.K. pound
EUR – for Euro

Identification

Check the appropriate box to identify the category of taxpayer filing this form. Provide the taxpayer's name, address, and identification number. Provide the taxation year for which this form is being filed.

Reporting individual/partnership identification

For individual code, check (✓):

1. If the individual or the individual's spouse (common-law partner) is self-employed.
2. If the individual and the individual's spouse (common-law partner) are both not self-employed.

For partnership code, check (✓):

1. If end partners are individuals or trusts.
2. If end partners are corporations.
3. If end partners are a combination of 1 and 2 mentioned above.

An end partner is the final recipient (corporation, trust or individual) that receives an allocation of income from the partnership after the income has flowed through the various levels of a tiered partnership.

Categories of specified foreign property

This form contains seven tables corresponding to different categories of specified foreign property. Report the detail of each particular property that was held at any time during the year in the appropriate category.

Country codes

For the list of country codes, see the CRA website at www.cra-arc.gc.ca/E/pub/tg/t4061/t4061-e.html#P482_43418.

The country code for each category should identify:

- Category 1 – the country where the funds are located;
- Category 2 – the country of residence of the non-resident corporation;
- Category 3 – the country of residence of the non-resident issuer;
- Category 4 – the country of residence of the trust;
- Category 5 – the country where property is located;
- Category 6 – the country where property is located;
- Category 7 – depending on the type of property, use the instructions above from categories 1 to 6.

If you are uncertain of the appropriate country code for a particular specified foreign property, select "Other".

Cost amount/Maximum cost amount

Cost amount is defined in subsection 248(1) of the Act and generally would be the acquisition cost of the property. If you immigrate to Canada, the cost amount is the fair market value of the property at the time of immigration. Similarly, if you received specified foreign property as a gift, or inheritance, the cost amount is its fair market value at the time of the gift or inheritance.

The maximum cost amount during the year can be based on the maximum month-end cost amount during the year.

Foreign currency conversion

The amounts to be reported on Form T1135 should be determined in the foreign currency then translated into Canadian dollars. Generally, when converting amounts from a foreign currency into Canadian dollars, use the exchange rate in effect at the time of the transaction (i.e. the time the income was received or the property was purchased). If you received income throughout the year, an average rate for the year is acceptable.

The following summarizes how other amounts of the form should be translated:

- Maximum funds held during the year – the average exchange rate for the year.
- Funds held at year end – the exchange rate at the end of the year.

- Maximum fair market value during the year – the average exchange rate for the year.
- Fair market value at year end – the exchange rate at the end of the year.

Tables

Specified foreign property has been divided into seven (7) categories and should be reported in one of the following tables:

1. Funds held outside Canada

Funds held outside Canada include money on deposit in foreign bank accounts, money held with a foreign depository for safekeeping and money held by any other foreign institution at any time during the year. Prepaid debit or credit cards and negotiable instruments, such as cheques and drafts, are also included in this category. Marketable securities should be reported in category 3.

2. Shares of non-resident corporations (other than foreign affiliates)

Report all shares of non-resident corporations whether or not they are physically held in Canada.

Do not report shares of a foreign affiliate corporation. Generally, a foreign affiliate is a non-resident corporation (or certain non-resident trusts) of which you hold at least 1% of the shares individually, and, either alone or with related persons, hold 10% or more of the shares. If you have a foreign affiliate, you may have to file Form T1134, *Information Return Relating to Controlled and Not Controlled Foreign Affiliates*.

3. Indebtedness owed by non-residents

Report all amounts owed to you by a non-resident person (other than a foreign affiliate corporation) whether the indebtedness is held inside or outside Canada. Include all promissory notes, bills, bonds, commercial paper, debentures, loans, mortgages, and other indebtedness owed to you by a non-resident person. Marketable securities, such as guaranteed investment certificates, government treasury bills and term deposits issued by a non-resident, should be reported under this category.

4. Interests in non-resident trusts

Report all interests in non-resident trusts acquired for consideration, other than a non-resident trust that is a foreign affiliate for the purposes of section 233.4 of the Act.

If you contributed to, or received a distribution or loan from, a non-resident trust you may be required to file Form T1141, *Information Return in Respect of Contributions to Non-Resident Trusts, Arrangements or Entities* or Form T1142, *Information Return in Respect of Distributions from and Indebtedness to a Non-Resident Trust*.

5. Real property outside Canada

Report all real property located outside of Canada other than real property used in an active business or used primarily for personal use (such as a vacation property used primarily as a personal residence). Rental property outside Canada should be included in this category.

6. Other property outside Canada

This category should include any property that does not correspond to any of the other categories.

Other property includes:

- shares of corporations resident in Canada held by you or for you outside Canada;
- an interest in a partnership that holds specified foreign property where the partnership is not required to file the Form T1135;
- foreign insurance policies;
- precious metals or bullion (e.g., gold and silver) situated outside Canada;
- commodity or future contracts, options or derivatives that constitute a right to, a right to acquire, or an interest in, specified foreign property; and
- any other rights to, rights to acquire, or interests in, specified foreign property.

7. Property held in an account with a Canadian registered securities dealer or a Canadian trust company

A taxpayer who held specified foreign property with a Canadian registered securities dealer (as defined in subsection 248(1) of the Act) or with a Canadian trust company (as determined under paragraph (b) of the definition of restricted financial institution in subsection 248(1) of the Act) is permitted to report the aggregate amount of all such property in this category.

The table for this category should be completed as follows:

- all of the property held with a particular securities dealer or trust company should be aggregated on a country-by-country basis;
- it is also acceptable to provide aggregate totals for each particular account on a country-by-country basis;
- refer to the "country code" instructions above to determine the appropriate country for each property; and
- the maximum fair market value during the year may be based on the maximum month-end fair market value.

Certification

This area should be completed and signed by:

- the person filing this form in the case of an individual;
- an authorized officer in the case of a corporation;
- the trustee, executor or administrator in the case of a trust; or
- an authorized partner in the case of a partnership.

Due dates for filing this form

Form T1135 must be filed on or before the due date of your income tax return or, in the case of a partnership, the due date of the partnership information return, even if the income tax return (or partnership information return) is not required to be filed.

Filing by internet (EFILE or NETFILE)

Individuals can file Form T1135 electronically for the 2014 taxation year. Corporations, trusts and partnerships are required to file a paper copy of this form.

- **EFILE** – Your EFILE service provider, including a discounter, can complete and file your Form T1135 for you if prepared with tax preparation software certified by the CRA for the internet filing of Form T1135. For more information or to file your Form T1135, go to EFILE at www.cra.gc.ca/efile.
- **NETFILE** – You can file your Form T1135 by Internet if prepared with tax preparation software certified by the CRA for the internet filing of Form T1135. Most individuals are eligible to NETFILE. For more information or to file your Form T1135, go to NETFILE at www.cra.gc.ca/netfile.

Filing a paper return

Form T1135 can be attached to your income tax return, or partnership information return, and mailed to your tax centre. Alternately, Form T1135 can be mailed separately to the following address:

Ottawa Technology Centre
Data Assessment and Evaluations Program
Verification and Validation
Other Programs Unit
875 Heron Road
Ottawa ON K1A 1A2

Penalties for non-reporting

There are substantial penalties for failing to complete and file Form T1135 accurately and by the due date. For additional information regarding penalties, see the CRA website at www.cra-arc.gc.ca/tx/nrsdnts/cmmn/frgn/pnlts_grd-eng.html.

Voluntary disclosures

To promote compliance with Canada's tax laws, we encourage you to correct your tax affairs through the Voluntary Disclosures Program. For more information, see Information Circular IC00-1R3, *Voluntary Disclosures Program (VDP)* or visit the CRA website.

More information

If you need more information visit our website at www.cra-arc.gc.ca. Alternatively you can call general enquires at:

- **1-800-959-5525** for businesses, self-employed individuals and partnerships; or
- **1-800-959-8281** for individuals (other than self-employed individuals) and trusts.

You may also contact your local tax services office. Our addresses and fax numbers are listed on our website and in the government section of your telephone book.

Privacy Notice

Personal information is collected under the authority of section 233.3 of the Act and is used to monitor compliance with the foreign reporting requirements related to offshore investments. Information may also be used for the administration and enforcement of the Act, including audit, enforcement action, collections, and appeals, and may be disclosed under information-sharing agreements in accordance with the Act. Incomplete or inaccurate information may result in various compliance actions, including the assessment of monetary penalties.

Your Social Insurance Number is the authorized number for income tax purposes under section 237 of the Act and is used under certain federal programs.

Information is described in personal information bank CRA PPU 205 in the Canada Revenue Agency (CRA) chapter of the *Info Source* publication at www.infosource.gc.ca. Personal information is protected under the *Privacy Act* and individuals have a right of protection, access to, and correction of their personal information. Further details regarding requests for personal information at the CRA can be found at www.cra-arc.gc.ca/atip.