

Information and Instructions

Part C – Direct deposit (optional)

Complete Part C if you want the Canada Customs and Revenue Agency to deposit the following payments directly into your bank account(s):

- your income tax refund and goods and services tax/harmonized sales tax (GST/HST) credit; and/or
- Canada Child Tax Benefit (CCTB) payments and those from certain related provincial or territorial programs.

If you are already using direct deposit and the information you provided before has not changed, you do not have to complete this area. If you are already using direct deposit, but want to stop this service, please contact your tax services office. You'll find the telephone numbers and address listed in the government section of your telephone book.

Once you complete Part C, you authorize us to deposit the payment(s) you choose directly into your account until you inform us, in writing, that the information has changed. We are not responsible for payments that are deposited incorrectly as a result of incorrect information.

Part D – Alternative address authorization (optional)

If you tick the box to have your 2002 *Notice of Assessment* and any tax refund resulting from that assessment mailed to you at the address of your electronic filer, a cheque will be mailed to the electronic filer's address even if you are using direct deposit. However, any subsequent refunds will be deposited directly to your account.

If you tick the box to have **only** your 2002 *Notice of Assessment* mailed to you at the address of your electronic filer and you are claiming a tax refund on your 2002 return, you have to use or must already be using direct deposit. If you are not using direct deposit, we will mail a refund cheque, if applicable, to you at your electronic filer's address.

This authorization is valid for the 2002 tax year only. All other correspondence, CCTB payments, GST/HST credit payments, or any other *Notice of Assessment* or *Notice of Reassessment*, will be mailed to your address.

You cannot use the alternative address option if your 2002 return has been discounted.

Part E – Authorizing an electronic filer to represent you (optional)

If you want to authorize the electronic filer named in Part G to represent you for your 2002 return, complete Part E. The electronic filer may charge a fee to represent you.

If we select your 2002 return for review **before** we assess it, and provided your electronic filer offers this additional service, we will contact him or her for any supporting documents we may need. Otherwise, we will contact you.

If we select your 2002 return for review **after** we assess it, and provided your electronic filer offers this additional service, we will contact him or her to obtain any supporting documents we may need, only if you complete part E. Otherwise, we will contact you.

To cancel this authorization, you have to send us a completed Form T1013, *Authorizing or Cancelling a Representative*. You can get this form from your tax services office.

Part F – Declaration and authorization

If you want the electronic filer to EFILE your 2002 return, you have to complete parts A and B, and sign Part F.

By signing Part F, you acknowledge that, under the *Income Tax Act*, you have to:

- keep all records used to prepare your 2002 return for a period of six years, and provide this information to us on request; and
- give the signed original of this form to the electronic filer named in Part G, and keep a copy for yourself.

Once you sign Part F, you authorize the electronic filer to electronically file your 2002 return. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer; and
- if necessary, give the electronic filer personal taxpayer information.

You also authorize the electronic filer to make changes and retransmit your return so we can accept it for electronic filing. The electronic filer can do this as long as it does not change your refund or balance owing shown in Part B by more than \$300.

By signing Part F, you also acknowledge that you understand that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted that information.

Note

If you are a **farmer**, and with your 2002 return you apply to participate in the Net Income Stabilization Account (NISA) program, by signing Part F, you also authorize us to share information from the identification area and line 236 (net income) of your return with the Minister of Agriculture and Agri-Food Canada, and the provincial ministers of agriculture. They will use this information only to administer federal and provincial agriculture programs.