



Instructions

- Use this form to make a disclosure under the Canada Revenue Agency (CRA) Voluntary Disclosures Program (VDP). For more information on the VDP, please consult Information Circular IC00-1R.
- A separate disclosure must be made by each taxpayer*. A disclosure should include, a completed RC199, including all the relevant facts and reasons for the disclosure, and all the supporting documents. Failure to include the information and/or the documents may delay the effective date of disclosure (for more information please consult paragraph 50 of the IC00-1R).
- You may also use this form to make a No-Name disclosure. However, you must provide the **first three characters** of your postal code so that we can ensure that the appropriate Tax Centre (TC) handles your request (for more information please consult paragraph 44 of the IC00-1R).
- The submission must be made in writing and may be mailed or faxed to the appropriate Tax Centre of responsibility as indicated below. For businesses, this would be based on their operating address.

For the Atlantic, Quebec and Ontario Regions

The Voluntary Disclosures Program
Shawinigan-South TC
Post Office Box 3000
Station Bureau-chef
Shawinigan, QC G9N 7S6
Fax 1-888-452-8994.

For the Pacific Region

The Voluntary Disclosures Program
Surrey TC
9755 King George Boulevard
Surrey BC V3T 5E6
Fax: 604-951-5691

For the Prairie Region

The Voluntary Disclosures Program
Winnipeg TC
66 Stapon Road
Winnipeg, MB R3C 3M2
Fax: 204-984-4141

**Canada Revenue Agency
(Stamp)
DO NOT USE THIS AREA**

- You may complete and submit this form yourself, or have your authorized representative complete it on your behalf. However, if you use an authorized representative, you must also sign the form and provide a letter authorizing your representative to act on your behalf when dealing with the CRA.

* In this form, the term "taxpayer" includes an individual, an employer, a corporation, a partnership, a trust, a Goods and Services Tax/Harmonized Sales Tax (GST/HST) registrant/claimant or a registered exporter of softwood lumber products.

Section I – Applicant Identification (identify the taxpayer disclosing information)			
Legal name of taxpayer		Address	
City	Province, Territory, or State		
Country (other than Canada)	Postal or Zip Code (For a No-Name, provide the first three characters)	Telephone number	Fax number
Account number	Social Insurance Number	Trust	
Business number		GST	
Non-resident NR	Individual tax number	Other CRA	Amount of payment

Section II – Authorized Representative Identification (provide information on the person authorized to act on your behalf)			
Legal name of authorized person		Address	
City	Province or territory		
Country (if other than Canada)	Postal code	Telephone number	Fax number
A letter of authorization, or Form T1013, or Form RC59 is: (please check one of the boxes) <input type="checkbox"/> on file <input type="checkbox"/> attached			

Section III – Disclosure Information Required (Name or No-Name) (For more details see Information Circular IC00-1R)	
Your disclosure should include all information described in paragraph 44 of the current version of IC00-1R, including but not limited to the following:	
<ul style="list-style-type: none"> • How your disclosure meets the four conditions of a valid disclosure under VDP; • All omissions and errors being disclosed and their related type of income (e.g. investment, business etc.); • The amounts* of omissions or errors being disclosed (in Canadian currency); • The taxation year(s) or period(s) being disclosed; 	<ul style="list-style-type: none"> • The type(s) of return(s) and/or form(s) being disclosed (e.g. personal T1, GST, T2 Corporate, T3 Trust etc.); • For corporations describe the business activities; • For a No-Name disclosure, provide the first three characters of the postal code as well as the age in years, and the gender (if an individual taxpayer); • Your country of residence if you are a non-resident of Canada.
Each disclosure submission must include enough detail to allow for verification of the facts.	
*Note: If the amounts are not known, provide an estimate until the actual amounts are known.	

Section IV – Details and reasons of the disclosure (attach a separate sheet if you require additional space)**Section V – Declaration**

(Part A must be signed by a taxpayer when submitting a named disclosure. Part B must be signed by the taxpayer's authorized representative (if one is used). For No-Name disclosures, a taxpayer's signature is not required until their identity is revealed to the CRA.)

A – Taxpayer

I declare that the information and supporting documentation submitted with my disclosure is, to best of my knowledge, true and complete and;

- I am not aware of any enforcement action undertaken by the CRA, or by any other authority or administration, against me as described in paragraph 32 of the IC00-1R;
- I am not aware of any enforcement action that has begun against any related party/entity of mine, or against any other third party where the purpose and impact of the enforcement action against the third party are sufficiently related to my disclosure;
- I recognize that if my disclosure under the Voluntary Disclosures Program is withdrawn or denied, the information I have disclosed to the Canada Revenue Agency may result in enforcement action taken against me wherein an assessment or reassessment may be issued, penalties or interest may be levied, or an investigation and prosecution may be initiated.

Taxpayer signature

Date

B – Authorized Representative

Where an authorized representative is submitting the RC199:

I am the authorized representative of the Named No-Name taxpayer noted above and I certify that the information provided to me by my client is, to the best of my knowledge, true and complete.

Authorized representative signature

Date