



**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 decision on your disclosure.
- 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.
- Section IV – Declaration must be signed by you and your authorized representative if applicable.
- The submission must be made in writing and may be mailed or faxed to the appropriate CRA tax centre of responsibility as indicated below.

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

**If you are a resident of, or your principal place of business (for corporations) is, the Atlantic provinces, Quebec, Ontario, Manitoba, Saskatchewan or Alberta (the Prairie Region), Nunavut or the Northwest Territories, please send your disclosure submissions to:**

The Voluntary Disclosures Program  
Shawinigan-Sud Tax Centre  
Post Office Box 3000, Station Bureau-chef  
Shawinigan, QC G9P 5H9  
Fax: 1-888-452-8994

**If you are a resident of, or your principal place of business (for corporations) is, British Columbia (the Pacific Region), or Yukon please send your disclosure submissions to:**

The Voluntary Disclosures Program  
Surrey Tax Centre  
9755 King George Boulevard  
Surrey, BC V3T 5E1  
Fax: 604-951-5691

**If you are a non-resident, please send your disclosure submissions to either Centre mentioned above.**

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 – Taxpayer identification (provide information on the taxpayer)					
Legal name of taxpayer			Address		
City	Province, Territory, or State				
Country (other than Canada)	Postal or Zip Code	Telephone number	Fax number		
Account number	Social insurance number (SIN)		Trust		
Business number		GST			
Non-resident NR	Individual tax number	Other CRA		Amount of payment	
No name disclosure	First 3 characters of postal code	Age (in years)	Gender <input type="checkbox"/> Female <input type="checkbox"/> Male		

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, <i>Authorizing or Cancelling a Representative</i> or Form RC59, <i>Business Consent</i> is: (please check one of the boxes)		<input type="checkbox"/> on file	<input type="checkbox"/> attached

**Section III – Disclosure information required** (attach a separate sheet if you require additional space)

You may file a disclosure to correct inaccurate or incomplete information, or to provide information you may have omitted in your previous dealings with the CRA. More specifically, this includes information you have previously reported that was not complete, information you have reported incorrectly, or information you did not provide previously to the CRA.

In order for your disclosure to be considered under the program, please complete the following questions so that we may review the details of your submission. (To assist you in completing this section, please refer to Information Circular IC00-1R).

1. Is the information being disclosed at least 1 year past due?  Yes  No

2. Does the disclosure involve the application, or potential application of a penalty?  
If yes, please provide the details.  Yes  No

3. Is this disclosure voluntary?  
(The CRA has not been in contact with you regarding the information being disclosed).  Yes  No

4. Are you aware of any enforcement action undertaken by the CRA, as described in paragraph 32 of the IC00-1R?  Yes  No

5. Are you aware of any enforcement action that has begun against any related party/entity of yours, or against any other third party where the purpose and impact of the enforcement action against the third party are sufficiently related to your disclosure?  Yes  No

6. Have all the facts and documentation been included in the submission?  Yes  No

7. What type of income is involved? (ex. personal, business, trust).

8. What is the breakdown of taxation years or periods and the amounts for each?

9. What type of returns are being disclosed?

T1 - Individual  T2 - Corporation  T3 - Trust  T5  Non-resident  Information return  GST/HST

Other (specify)

10. If this disclosure is for a corporation, briefly describe the activities involved in this corporation.

**Section IV – Declaration**

Parts A and B must be signed if applicable. For No-Name disclosures, a taxpayer's signature is not required on this form, but a signature must be provided when the identify 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 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