



Canada Revenue
Agency

Agence du revenu
du Canada

Reconciliation of Business Income for Tax Purposes

Includes Form T1139

2014

Is this guide for you?

Use this guide if you are a self-employed business person (including a self-employed commission salesperson) or a professional and the usual fiscal period of your business or professional practice **does not end on December 31, 2014**.

This guide will help you calculate the business or professional income to enter on your Form T1139, *Reconciliation of 2014 Business Income for Tax Purposes*, and report on your 2014 income tax return.

Do not use this guide if you changed to a December 31 year-end in a previous year.

If you started your business in 2014 and your first fiscal period ends in 2015, you may be able to choose a fiscal period other than the calendar year by filing an election with your income tax return. To help you calculate the amount of business income to report on the appropriate line of your 2014 income tax return, see Part 2 of Chapter 2.

This guide complements other Canada Revenue Agency (CRA) guides such as the T4002, *Business and Professional Income*, T4003, *Farming Income*, RC4408, *Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide*, and the T4004, *Fishing Income*.

The term **income tax return** used in this guide has the same meaning as **income tax and benefit return**.

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Unless otherwise noted, all legislative references are to the *Income Tax Act* and the *Income Tax Regulations*.

La version française de cette publication est intitulée *Conciliation du revenu d'entreprise aux fins de l'impôt*.

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Chapter 1 – General information

Generally, you have to report your business income from a business carried on in Canada on a calendar-year basis. This rule affects sole proprietorships, professional corporations that are partners of a partnership, and partnerships in which at least one partner of the partnership is an individual, a professional corporation, or another affected partnership.

You may be able to use an alternative method of reporting your business income that is available on a business-by-business basis. This method, which allows you to have a fiscal period that does not end on December 31, applies to individuals and partnerships in which all the partners are individuals. An individual who is a partner of a partnership that includes a professional corporation as a partner cannot use the alternative method. Also, partnerships that are partners of other partnerships cannot use the alternative method.

If you are an eligible individual (including an individual who is a partner of an eligible partnership) who wants to have a fiscal period that does not end on December 31, you will have to file an election with your income tax return to keep that period. If you filed an election in previous years for a business, you do not have to file an election for the 2014 tax year for that particular business.

You have to use Form T1139, *Reconciliation of 2014 Business Income for Tax Purposes*, to file your election on or before the filing due date of your income tax return. A partner who has authority to act for a partnership can make a valid election for a partnership. All the partners of the partnership must complete a copy of this form and include it with their income tax returns to reconcile their share of the net business income (loss) for the 2014 tax year.

Note

If you are a goods and services tax/harmonized sales tax (GST/HST) registrant, your decision about your fiscal period end for income tax purposes may affect your GST/HST reporting periods, as well as your filing and balance due dates.

Filing and balance due dates

If you have self-employment income, you have until June 15, 2015, to file your income tax and benefit return, as well as Form T1139, unless the expenditures made to carry on the business are mainly the cost or capital cost of tax shelter investments. If you are the spouse or common-law partner of someone who has self-employment income, you also have until June 15 to file your return.

Even if you have until June 15, 2015, to file your income tax return, you are required to pay any tax owing by April 30, 2015.

Note

If any of the dates mentioned above falls on a Saturday, Sunday, or statutory holiday, you have until the next business day to either file your return or make your payment, whichever applies.

Chapter 2 – Calculating your 2014 business income

Businesses that started before 2014

If you filed Form T1139 with your 2013 income tax return, you also have to file this form with your 2014 income tax return to calculate your additional business income in Part 2. Complete the part that applies to your situation by following the instructions in this chapter.

You have to complete Form T1139 for the 2014 tax year if you started your business in 2013 and your first fiscal period ended in 2014 but you did **not** elect to complete Part 2 of Form T1139 and report business income in 2013.

Businesses that started in 2014

If you started your business in 2014 and chose a December 31 year-end, you do not have to complete Form T1139. If you started your business in 2014 and your first fiscal period ends in 2015, you may elect to report your business income in 2014 by completing Parts 2 and 3 of Form T1139. For more information, read “Part 2 – Electing to have a fiscal period that does not end on December 31 (alternative method)” on page 6.

Form T1139, *Reconciliation of 2014 Business Income for Tax Purposes*

Use Form T1139 only for businesses carried on in Canada.

This form has three parts. Part 1 deals with calculating your business income if you change your fiscal period end to December 31. Part 2 deals with calculating your business income if you elect or have already elected to have a fiscal period that does not end on December 31. We refer to this as the alternative method. Part 3 is used to indicate your choice of fiscal period.

If you have more than one business with fiscal periods that do not end on December 31, you could complete both Part 1 and Part 2 of Form T1139. For example, you could **change** one business to a December 31 year-end, and **elect** to keep a fiscal year that does not end on December 31 for the other business.

Form T1139 can accommodate more than one business. However, if you have more than two businesses to report in either part, use a **separate sheet** to provide the required information. Do **not** file more than one Form T1139.

The rest of this chapter explains each part and line of Form T1139 in detail.

Identification area

Enter your social insurance number (SIN) and your account number assigned by the CRA in the appropriate areas. If you have more than one account number, enter the number for your proprietorship.

Part 1 – Changing to a December 31 fiscal period end

Part 1 applies only to businesses that started before 2014 and that completed Form T1139 last year.

Complete this part if you elected to keep a year-end other than December 31 and you now want to change it to December 31. If you choose this option, you have to report your business income on a calendar-year basis in later years. Part 1 will help you calculate the amount of business income to report on the appropriate line of your 2014 income tax return (lines 135 to 143).

Line A – Net income (loss) for your first fiscal period ending in 2014

Line A applies only to businesses that started before 2014 and that are changing to a December 31 year-end in 2014.

The amount on line A represents the net income (loss) of your first fiscal period ending in 2014. For example, if your fiscal period began July 1, 2013, and ended June 30, 2014, the amount to enter on line A is the net income (loss) for the fiscal period ending June 30, 2014.

For each business, enter on line A the amount of your net income (loss) from your income and expense statement. This is the amount reported on line 9946 of the following forms:

- T2125, *Statement of Business or Professional Activities*;
- T2121, *Statement of Fishing Activities*;
- T2042, *Statement of Farming Activities*;
- T1163, *Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- T1164, *Statement B – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*;
- T1273, *Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- T1274, *Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*.

If you are a partner of a partnership, enter on line A your share of the partnership's net business or professional income (loss) for the first fiscal period ending in 2014. If you have deductible expenses from your share of the net partnership business income (loss), subtract these amounts before entering your share of the net partnership income (loss) on line A. For more information on these types of expenses, see "Other amounts deductible from your share of net partnership income (loss)" in the guide that applies to your type of business income.

If you are a partner of a partnership and you received a T5013 slip, *Statement of Partnership Income*, and you did not make adjustments to the amount in box 116, 120, or 122, enter on line A this amount for the period ending December 31, 2014. If you made adjustments to the amount in box 116, 120, or 122, enter on line A the amount from

line 9946 from the form that applies to your type of business income for the period ending December 31, 2014.

Form T1139 can accommodate more than one business. If you have more than two businesses, attach a separate sheet listing the net income (loss) for each additional business.

Line B – Net income (loss) for the period ending December 31, 2014

This line applies to businesses that started before 2014 and whose year-end was changed to December 31 in 2014. In this case, enter on line B the net income (loss) of your fiscal period ending December 31, 2014.

For example, if your first 2014 fiscal period ended on June 30, 2014, the amount to enter on line B is the net income (loss) for the period of July 1, 2014, to December 31, 2014. You will have to prepare an income and expense statement for this period for each business.

Your net income (loss) is the amount on line 9946 of the following forms for the fiscal period ending on December 31, 2014:

- T2125, *Statement of Business or Professional Activities*;
- T2121, *Statement of Fishing Activities*;
- T2042, *Statement of Farming Activities*;
- T1163, *Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- T1164, *Statement B – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*;
- T1273, *Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- T1274, *Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*.

If you are a partner of a partnership, enter on line B your share of the partnership's net business or professional income (loss). If you have deductible expenses that relate to this income that you did not deduct on line A, subtract these amounts before entering your share of the net partnership income (loss) on line B. For more information on these types of expenses, see "Other amounts deductible from your share of net partnership income (loss)" in the guide that applies to your type of business income.

If you are a partner of a partnership and you received a T5013 slip, *Statement of Partnership Income*, and you did not make adjustments to the amount in box 116, 120, or 122, enter on line B this amount for the period ending December 31, 2014. If you made adjustments to the amount in box 116, 120, or 122, enter on line B the amount from line 9946 from the form that applies to your type of business income for the period ending December 31, 2014.

Form T1139 can accommodate more than one business. If you have more than two businesses, attach a separate sheet listing the net income (loss) for each additional business.

Additional information for line B if you are changing to a December 31 fiscal period end in 2014

Generally, you calculate the income and expenses of your fiscal period ending on December 31, 2014, in the same way as your previous fiscal period ending in 2014. However, you have to consider the following items:

Reserves – For your fiscal period ending on December 31, 2014, add any reserves you deducted in your previous fiscal period ending in 2014. For more information on allowable reserves, see Guide T4002, *Business and Professional Income*.

Opening inventory and closing inventory – The opening inventory for your fiscal period ending on December 31, 2014, is the amount of the closing inventory of your previous fiscal period ending in 2014. Similarly, the closing inventory as of December 31, 2014, will be the opening inventory for your 2015 fiscal period. For more information on opening and closing inventory, see Guide T4002.

Work-in-progress (WIP) – The WIP at the beginning of your fiscal period ending on December 31, 2014, is the amount of the WIP at the end of your previous fiscal period ending in 2014. For more information on WIP, see Guide T4002.

Capital cost allowance (CCA) – The undepreciated capital cost (UCC) of depreciable property at the start of your fiscal period ending on December 31, 2014, is the UCC at the end of the previous fiscal period ending in 2014. Similarly, the UCC at the end of your fiscal period ending December 31, 2014, is the UCC at the start of your 2015 fiscal period.

For your fiscal period ending on December 31, 2014, you generally have to prorate your maximum claim for CCA based on the number of days in that fiscal period. For example, if your fiscal period ending on December 31, 2014, is 214 days, and you would otherwise calculate your maximum CCA to be \$3,500 for a full year, the maximum amount of CCA you can claim is \$2,052 ($\$3,500 \times 214 \div 365$).

For more information on CCA, see the guide that applies to your type of business income and Interpretation Bulletin IT-285, *Capital Cost Allowance - General Comments*.

Business-use-of-home expenses – In your fiscal period ending December 31, 2014, you can claim any deductible business-use-of-home expenses you could not use in the previous fiscal period ending in 2014. Similarly, you can carry forward to your 2015 fiscal period any deductible business-use-of-home expenses you could not use in your fiscal period ending December 31, 2014. For more information on business-use-of-home expenses, see the guide that applies to your type of business income.

Line C – Subtotal (line A plus line B)

Enter on line C the total of the amounts on lines A and B. Calculate this total for each business. If you have more than two businesses and you attached a separate sheet, remember to subtotal each business on line C.

Line D – Last year's additional business income (if changing this year)

If you changed to a December 31 fiscal period end in 2014, enter on line D last year's additional business income from line G on last year's Form T1139.

Line E – Net income (loss) for each business

Enter on line E the amount of line C minus line D. Calculate this total for each business. If you have more than two businesses and you attached a separate sheet, remember to do the same calculation for each business.

Enter the amount(s) on line E on the appropriate line(s) (lines 135 to 143) of your income tax return.

Part 2 – Electing to have a fiscal period that does not end on December 31 (alternative method)

This election, which is available on a business-by-business basis, applies to individuals and partnerships in which all the partners are individuals. However, partnerships that are partners of another partnership cannot use the alternative method. Also, you cannot use the alternative method for a business if the expenditures made in the course of carrying on the business are primarily the cost or capital cost of tax-shelter investments.

Part 2 applies to businesses that started before 2014 and elected to keep a fiscal period that does not end on December 31.

If you started your business in 2014 and your first fiscal period ends in 2015, you can elect to complete Parts 2 and 3, and report business income in 2014. For more information, read "Businesses that started in 2014 whose first fiscal period ends in 2015" on page 7.

Part 2 will help you calculate the amount of business income to report on the appropriate line of your 2014 income tax return.

Line F – Net income (loss) for your fiscal period(s) ending in 2014

This is the net income (loss) for your fiscal period(s) ending in 2014. For example, if your fiscal period began June 1, 2013, and ended May 31, 2014, the amount to enter on line F is the net income (loss) for the fiscal period ending May 31, 2014.

Note

If you have more than one fiscal period that does not end on December 31 for the same business, the net income (loss) of your fiscal period(s) on line F is the total of the net income (loss) of these fiscal periods. For example, if you had a regular fiscal period ending on May 31, 2014, and then ceased to do business and retired on July 31, then you would have a second fiscal period ending July 31, 2014.

For each business, enter on line F the amount of your net income (loss) from your income and expense statement. This is the amount on line 9946 of the following forms:

- T2125, *Statement of Business or Professional Activities*;

- T2121, *Statement of Fishing Activities*;
- T2042, *Statement of Farming Activities*;
- T1163, *Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- T1164, *Statement B – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*;
- T1273, *Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*;
- T1274, *Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*.

If you are a partner of a partnership, enter on line F your share of the partnership's net business or professional income (loss) for the fiscal period ending in 2014. If you have incurred expenses during the fiscal period of the partnership that are deductible from your share of the net partnership business income, subtract these amounts before entering your share of the net partnership income (loss) on line F. For more information on these expenses, see "Other amounts deductible from your share of net partnership income (loss)" in the guide that applies to your type of business income.

If you are a partner of a partnership and you received a T5013 slip, *Statement of Partnership Income*, and you did not make adjustments to the amount in box 116, 120, or 122, enter on line F this amount for the period ending December 31, 2014. If you made adjustments to the amount in box 116, 120, or 122, enter on line F the amount from line 9946 from the form that applies to your type of business income for the period ending December 31, 2014.

Form T1139 can accommodate more than one business. If you have more than two businesses, attach a separate sheet listing the net income (loss) for each additional business.

Line G – Additional business income

To calculate the additional business income on line G for each business, use the following formula:

$(A - B) \times C \div D$, where:

- A** is your net business income, if any, for the fiscal period(s) ending in 2014. This is the amount on line F of your Form T1139 for each business;
- B** is the lesser of:
 - i) the total amount included in A above that is considered to be a taxable capital gain for the purpose of the capital gains deduction; and
 - ii) your total capital gains deduction **deducted** for 2014;
- C** is the number of days you carry on the business after the end of the fiscal period up to and including December 31, 2014; and
- D** is the number of days you carry on the business that are in the fiscal period(s) ending in 2014.

Note

If the amount you calculate with the formula is negative, we consider it to be nil.

Example

Karim owns a roofing business with a fiscal period that starts on February 1, 2013, and ends on January 31, 2014.

Karim's net income from the business for the fiscal period that ends on January 31, 2014, is \$45,000. Karim enters this amount on line F of his Form T1139. The business does not have income from the disposition of property.

Karim calculates his additional business income in 2014 as follows:

$(A - B) \times C \div D$

A = \$45,000

B = 0

C = 334 days (365 days – 31 days in January)

D = 365 days (the number of days in the fiscal period ending on January 31, 2014, during which Karim carried on the business)

The amount of additional business income is \$41,178 [$(\$45,000 - 0) \times 334 \div 365$]. Karim enters this amount on line G of Form T1139.

Form T1139 can accommodate more than one business. If you have more than two businesses, attach a separate sheet listing the additional business income for each business.

Businesses that started in 2014 whose first fiscal period ends in 2015 – If you started your business in 2014 and your first fiscal period ends in 2015, you can elect to include an amount of business income in 2014. In this case, for 2014, the amount of business income to enter on line G is the lesser of:

- i) any amount you designate as your additional business income; and
- ii) the amount determined by the following formula:

$(A - B) \times C \div D$, where:

- A** is your net business income for the fiscal period ending in 2015 (see note below);
- B** is the lesser of:
 - i) the total amount included in A above that is considered to be a taxable capital gain for the purpose of the capital gains deduction; and
 - ii) your total capital gains deduction **deducted** for 2015;
- C** is the number of days you carry on the business in 2014 that are in the fiscal period ending in 2015; and
- D** is the number of days you carry on the business that are in the fiscal period ending in 2015.

Note

If amounts A or B are not known, use reasonable estimated amounts. If the amount you calculate with the formula is negative, we will consider it to be nil. If you

report an amount on line G and line J of Form T1139, you must also report an amount of gross business income on the appropriate line of your 2014 income tax return.

Line H – Subtotal (line F plus line G)

Enter on line H the total of the amounts on lines F and G. Calculate this total for each business. If you have more than two businesses and you attached a separate sheet, remember to subtotal each business on line H.

Line I – Last year’s additional business income

For each business, enter on line I the amount included on line G of last year’s Form T1139.

Line J – Net income (loss) for each business

Enter on line J the result of line H minus line I. Calculate this amount for each business. If you have more than two businesses and you attached a separate sheet, remember to calculate the net income (loss) for each business.

Enter the amount(s) of line J on the appropriate line(s) of your tax return.

Death of a partner or proprietor in the year

If an individual who uses the alternative method dies after the end of the regular fiscal period of the business, the legal representative can elect to file an optional income tax return (optional return), including Form T1139, to report the business income from the end of the regular fiscal period until the date of death (short fiscal period). This means that the legal representative will complete two income tax returns (including two T1139 forms) for the 2014 year as follows:

- a final income tax return (including Form T1139) that reports business income for the regular fiscal period as well as all other income; and
- an optional income tax return (including Form T1139) for the business income from the short fiscal period.

Final income tax return (including Form T1139) for the regular fiscal period

In this case, the final income tax return includes the business income from the regular fiscal period and all other income. The legal representative completes the financial statements and Form T1139 in the usual way. The lines on Form T1139 that should be filled for the regular fiscal period are the following:

- On line F, enter the net income (loss) for the regular fiscal period ending in 2014.
- On line G, enter the 2014 additional business income calculated using the following formula:

$(A - B) \times C \div D$, where:

A is the net business income, if any, for the fiscal period(s) ending in 2014 other than the short fiscal period. This is the amount on line F of Form T1139;

B is the lesser of:

- i) the total amount included in A above that is considered to be a taxable capital gain for the purpose of the capital gains deduction; and
- ii) the total capital gains deduction **deducted** for 2014;

C is the number of days the business is carried on after the end of the 2014 fiscal period, up to and including the date of death; and

D is the number of days the business is carried on that are in the regular fiscal period(s) ending in 2014.

Note

If the amount you calculate with the formula is negative, we will consider it to be nil.

- On line I, enter last year’s additional business income from line G.
- On line J, the net income (loss) for each business is the amount of line H minus line I.

Optional income tax return (including Form T1139) for the short fiscal period

In this case, the optional income tax return includes the business income for the short fiscal period. The legal representative completes the financial statements and Form T1139 from the end of the regular fiscal period until the date of death. However, the lines on Form T1139 that should be filled for the short fiscal period are the following:

- On line F, enter the net income (loss) from the end of the regular fiscal period until the date of death.
- On line I, enter the additional business income from line G of Form T1139 for the final income tax return.
- On line J, the net income (loss) for each business is the amount of line H minus line I.

For more information about filing returns for deceased persons, see Guide T4011, *Preparing Returns for Deceased Persons*.

Part 3 – Election

If you completed Part 2, you **have to** sign and date “Part 3 – Election” on Form T1139 unless you already made this election. However, an election for a partnership is valid if it is made for all the partners of the partnership by a partner who has authority to act for the partnership. If you are a partner of a partnership, all the partners of the partnership have to complete this form and include it with their income tax returns.

If you started your business in 2014 and your first fiscal period ends in 2015 and you report a business income for the first time in 2015, you have to file an election with your 2015 income tax return. If you started your business in 2014 and your first fiscal period ends in 2015 and you elected to include an amount of business income in 2014, you have to file an election with your 2014 income tax return.

You can revoke your election at any time and change your fiscal period end to December 31 of the year in which you file the revocation. However, once you change your fiscal period end to December 31, you cannot change back.

My Account

Using the CRA's My Account service is a fast, easy, and secure way to access and manage your tax and benefit information online, seven days a week.

You can use either your CRA user ID and password or the same sign-in information you use for other online services (for example, online banking) to log in to My Account.

For more information, go to www.cra.gc.ca/myaccount.

Handling business taxes online

Save time using the CRA's online services for businesses. You can do many things online, including:

- authorize a representative for online access to your business accounts;
- authorize the CRA to send you an email to let you know that your notice of assessment is available online, instead of getting it in the mail;
- change mailing and physical addresses, as well as the address where you keep your books and records;
- adjust a GST/HST return;
- request additional remittance vouchers;
- transfer payments and immediately view updated balances, without having to calculate interest;
- stop or restart the mailing of the GST/HST return for registrants package;
- submit account-related enquiries and get the responses online within 10 business days;
- view mail (for example, a notice of assessment);
- view the account balance and instalment balance, including the corresponding transactions (for example, payments); and
- view answers to common enquiries using the "Enquiries service."

To register or log in to our online services, go to:

- www.cra.gc.ca/mybusinessaccount, if you are a business owner; or
- www.cra.gc.ca/representatives, if you are an authorized representative or employee.

For more information, go to www.cra.gc.ca/businessonline.

Authorizing online access for employees and representatives

You can authorize your employees and representatives to have online access to your business accounts. First, they have to register at www.cra.gc.ca/representatives and give you their representative identifier (RepID) or their business number.

Then, to give them online access to your business accounts, you can:

- use the "Authorize or manage representatives" service at www.cra.gc.ca/mybusinessaccount, which may give instant access; or
- fill out Form RC59, *Business Consent*, and send it to us.

You can do one authorization for a group of employees. For more information, go to www.cra.gc.ca/representatives.

Receive your CRA mail online

You can choose to receive some of your CRA mail online.

When you register for this service, we will no longer mail you some correspondence items. Instead, we will send you an email to notify you when there is new mail in your secure online account.

To register, select the "Manage online mail" service and the accounts for which you would like to receive online mail.

Using our online mail service is faster and easier than managing paper correspondence.

Electronic payments

Make your payment online using your financial institution's telephone or Internet banking services, or the CRA's My Payment service at www.cra.gc.ca/mypayment. For more information on electronic payments and other payment methods, go to www.cra.gc.ca/payments or contact your financial institution.

For more information

What if you need help?

If you need more information after reading this guide, visit www.cra.gc.ca or call 1-800-959-5525.

Direct deposit

The Government of Canada will phase out cheques by April 2016.

We can deposit your refunds and rebates directly into your account at a financial institution in Canada. You can choose to have all your refunds and rebates deposited into one account or to have refunds and rebates from different programs deposited into different accounts.

To start direct deposit or to change the banking information you have already given us, fill out Form RC366, *Direct Deposit Request for Businesses*, and send it to us.

For more information, go to www.cra.gc.ca/directdeposit or call 1-800-959-5525.

Forms and publications

To get our forms and publications go to www.cra.gc.ca/forms or call 1-800-959-5525.

Electronic mailing lists

We can notify you by email when new information on a subject of interest to you is available on our website. To subscribe to our electronic mailing lists, go to www.cra.gc.ca/lists.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling 1-800-267-6999.

Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

Our service complaint process

If you are not satisfied with the **service** that you have received, contact the CRA employee you have been dealing with or call the telephone number that you were given. If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's supervisor.

If the matter is not settled, you can then file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied, you can file a complaint with the Office of the Taxpayers' Ombudsman.

For more information, go to www.cra.gc.ca/complaints or see Booklet RC4420, *Information on CRA – Service Complaints*.

Tax information videos

We have a number of tax information videos for individuals and small businesses on topics such as preparing your income tax and benefit return, and reporting business income and expenses. To watch our videos, go to www.cra.gc.ca/videogallery.

Your opinion counts

If you have comments or suggestions that could help us improve our publications, send them to:

Taxpayer Services Directorate
Canada Revenue Agency
395 Terminal Avenue
Ottawa ON K1A 0S5