



International Electronic Funds Transfer Report

Use this form if you have to file an electronic funds transfer (EFT) with the CRA about an incoming or outgoing international EFT. An EFT means the transmission – through any electronic, magnetic or optical device, telephone instrument or computer – of instructions for the transfer of funds, other than the transfer of funds within Canada.

If you have the capability to file electronically or if you have to report a Society for Worldwide Interbank Financial Telecommunications (SWIFT) EFT, DO NOT use this paper form. Refer to the CRA website <http://www.cra.gc.ca/eft> and the reporting section of the Financial Transactions and Reports Analysis Centre of Canada (FINTRAC) website for instructions on how to file EFTs with the CRA and FINTRAC electronically: <http://www.fintrac-canafe.gc.ca/reporting-declaration/1-eng.asp>.

If you are filing an EFT in paper form you must send the completed EFT form to the CRA and FINTRAC separately. Forms sent to the CRA are to be mailed to:

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

For instructions on submitting paper EFT forms to FINTRAC, see the FINTRAC website: <http://www.fintrac-canafe.gc.ca/reporting-declaration/1-eng.asp>

See attached instructions for more information about completing this form, for submission to the CRA.

Is this Report a correction to a Report previously submitted?

NO

YES

• Enter the original Report's Date and Time

Date Time
Year Month Day Hour Minute

- COMPLETE this first page — whether the information has changed or not
- Provide the new information ONLY or the affected fields in Part A through Part G
- If removing information from a field, strike a line through the field

REPORTING DATE

TIME
Year Month Day Hour Minute

All fields of the report marked with an asterisk (*) must be completed. The ones that are also marked "if applicable" must be completed if they are applicable to you or the transaction being reported. For all other fields, you have to make reasonable efforts to get the information.

General information

1. Reporting entity's full name		1A. Reporting entity report reference number	
Whom can CRA contact about this report?			
2. Contact – Surname		3. Contact – Given name	
4. Contact – Initial/Other		5. Contact – Telephone number (with area code)	6. Contact – Telephone extension number

Is this report about an incoming or outgoing EFT?

OUTGOING EFT (sent outside Canada from within Canada)

or

INCOMING EFT (sent to Canada from outside Canada)

24-hour rule

Is this report about an EFT of **less than \$10,000** that is part of a group of two or more such EFTs made **within 24 consecutive hours** of each other that **total \$10,000 or more**?

NO

YES

If an EFT is reportable as one of multiple EFTs of less than \$10,000, and because of this, information for any mandatory fields in the report was not obtained at the time of the transaction (and the information is not available from your records), you can leave those fields blank.

Use a separate form for each EFT that you have to report, whether or not the 24-hour rule applies.

PART A – Information about the transaction (when the EFT was sent)

1. Time of transaction	2. Date of transaction*	3. Amount of transaction*	4. Transaction currency code*
Hour Minutes Seconds	Year Month Day		

5. Exchange Rate

For an **OUTGOING EFT**, indicate the exchange rate to convert the amount sent from Canadian dollars

→

or

For an **INCOMING EFT**, indicate the exchange rate to convert the amount sent into Canadian dollars

→

PART B – Information about the client ordering the EFT

Name of the client that ordered the EFT. (If the client is an **entity**, complete **field 1**. If it is an **individual**, complete **fields 2, 3 and 4**.)

→ 1. Full name of entity*

or

Full name of individual

2. Surname*	3. Given name*	4. Other/Initial
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Address of the client ordering the EFT

5. Street address	6. City	7. Province or State
8. Country	9. Postal or Zip code	10. Telephone number (with area code)

Additional information about the client ordering the EFT

11. Date of birth (if the client is an individual)	12. Occupation (if the client is an individual)	13. Client's account number* (if applicable)
Year Month Day		

14. Client's identifier (if the client is an individual)

Birth certificate Driver's licence Passport Provincial health card Record of landing / Permanent resident card

Other Description (Other) _____

15. Client identifier number

PART C – Information about the individual or entity sending the payment instructions for the EFT

Name of the entity or individual sending the payment instructions for the EFT. (If it is an **entity**, complete **field 1**. If it is an **individual**, complete **fields 2, 3 and 4**.)

→ 1. Full name of entity*

or

Full name of individual

2. Surname*	3. Given name*	4. Other/Initial
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Address of the entity or individual sending the payment instructions

5. Street address*	6. City*	7. Province or State*
8. Country*	9. Postal or Zip code*	

PART D – Information about any third party related to the EFT order (if the client ordering the EFT is acting on behalf of a third party)Name of the third party on whose behalf the EFT was ordered. (If the third party is an **entity**, complete **field 1**. If it is an **individual**, complete **fields 2, 3 and 4**.)

1. Full name of entity

or

Full name of individual

2. Surname

3. Given name

4. Other/Initial

Address of the third party related to the EFT order

5. Street address

6. City

7. Province or State

8. Country

9. Postal or Zip code

Additional information about the third party related to the EFT order

10. Date of birth (if the third party is an individual)

11. Occupation (if the third party is an individual)

Year Month Day

12. Third party's identifier (if the third party is an individual)

- Birth certificate
 Driver's licence
 Passport
 Provincial health card
 Record of landing / Permanent resident card
 Other
 Description (Other) _____

PART E – Information about the individual or entity receiving the payment instructions for the EFTName of the entity or individual sending the payment instructions for the EFT. (If it is an **entity**, complete **field 1**. If it is an **individual**, complete **fields 2, 3 and 4**.)

1. Full name of entity*

or

Full name of individual

2. Surname*

3. Given name*

4. Other/Initial

Address of the entity or individual receiving the payment instructions for the EFT

5. Street address*

6. City*

7. Province or State*

8. Country*

9. Postal or Zip code*

PART F – Information about the client to whose benefit payment is madeName of the third party on whose behalf the EFT was ordered. (If the third party is an **entity**, complete **field 1**. If it is an **individual**, complete **fields 2, 3 and 4**.)

1. Full name of entity*

or

Full name of individual

2. Surname*

3. Given name*

4. Other/Initial

Address of the client to whose benefit EFT is paid

5. Street address

6. City

7. Province or State

8. Country

9. Postal or Zip code

10. Telephone number (with area code)

Additional information about the client to whose benefit EFT is paid

11. Date of birth (if the client is an individual)

12. Occupation (if the client is an individual)

13. Client's account number* (if applicable)

Year Month Day

14. Client's identifier (if the client is an individual)

- Birth certificate
 Driver's licence
 Passport
 Provincial health card
 Record of landing / Permanent resident card
 Other
 Description (Other) _____

PART G – Information about any third party beneficiary of the EFT payment (if the client to whose benefit the payment is made is acting on behalf of a third party)Name of the third party on whose behalf the EFT was ordered. (If the third party is an **entity**, complete **field 1**. If it is an **individual**, complete **fields 2, 3 and 4**.)

1. Full name of entity

or

Full name of individual

2. Surname

3. Given name

4. Other/Initial

Address of the third party on whose behalf the EFT was paid

5. Street address

6. City

7. Province or State

8. Country

9. Postal or Zip code

Additional information about the third party on whose behalf the EFT was paid

10. Date of birth (if the third party is an individual)

11. Occupation (if the third party is an individual)

Year Month Day

12. Third party's identifier (if the third party is an individual)

- Birth certificate
 Driver's licence
 Passport
 Provincial health card
 Record of landing / Permanent resident card
 Other
 Description (Other) _____

Instructions

Unless otherwise stated, all legislative references on this form refer to the *Income Tax Act* (the Act).

Do you have to file this form?

This form is to be filed by reporting entities only. A reporting entity is defined in 244.1 of the Act as:

- (a) an authorized foreign bank within the meaning of section 2 of the *Bank Act* in respect of its business in Canada, or a bank to which that Act applies;
- (b) a cooperative credit society, savings and credit union or caisses populaires regulated by a provincial Act;
- (c) a financial services cooperative regulated by *An Act respecting financial services cooperatives*, R.S.Q., c. C-67.3, or *An Act respecting the Mouvement Desjardins*, S.Q. 2000, c. 77;
- (d) an association regulated by the *Cooperative Credit Associations Act*;
- (e) a company to which the *Trust and Loan Companies Act* applies;
- (f) a trust company regulated by a provincial Act;
- (g) a loan company regulated by a provincial Act;
- (h) a money services business;
- (i) a casino, including a casino owned or controlled by Her Majesty;
- (j) a department or an agent of Her Majesty in right of Canada or of a province that is engaged in the business of accepting deposit liabilities in the course of providing financial services to the public; or
- (k) a credit union central in respect of financial services it offers to an entity, other than an entity that is referred to in any of paragraphs (a) to (g) and (j) and is a member of that credit union central.

Filing in paper format

As a reporting entity, you have to file all EFTs with the CRA electronically if you have the technical capability to do so, as specified in 244.6 of the Act.

When to file

As stated in 244.6 of the Act EFTs have to be filed with the CRA no later than five working days after the day of the transfer. The day of the transfer means:

- in the case of an incoming EFT, the day the instructions were transmitted to you; or
- in the case of an outgoing EFT, the day you transmit the instructions regarding the transfer of funds.

Mandatory fields in this form

Fields in this form are either mandatory, mandatory where applicable, or require reasonable efforts to complete, as follows:

- **Mandatory:** All fields marked with an asterisk (*) have to be completed
- **Mandatory where applicable:** The fields that have both an asterisk and "where applicable" next to them have to be completed if they are applicable to you or the transaction being filed.
- **Reasonable efforts:** For all other fields that do not have an asterisk, you have to make reasonable efforts to get the information. "Reasonable efforts" means that you tried to get the information requested on the form. If the information is available to you, you must provide it in the form. If the information was not available at the time of the transaction, and it is not contained in your files or records, the field may be left blank.

The "24-Hour Rule"

Two or more EFTs of less than \$10,000 each that are made within 24 consecutive hours and that total \$10,000 or more are considered to be made in the course of a single transaction of \$10,000 or more if

- a) an individual, other than a trust, who is a reporting entity knows that the transfers are conducted by, or on behalf of, the same entity; and
- b) an employee of a reporting entity, other than an entity described in paragraph (a), knows that the transfers are conducted by, or on behalf of, the same entity.

Because those individual EFTs were each under \$10,000, the information for some mandatory fields in this form may not be available in your records or from the time of the transaction. In this case, "reasonable efforts" applies to those otherwise mandatory fields.

You have to complete a separate EFT form for each transaction, even if you are filing multiple EFTs of less than \$10,000.

Refer to Section 244.4 of the Act for information on the "24-Hour Rule"

How to complete fields in this form

General information

Field 1 Reporting entity's full name

Enter the full legal name of the business or corporation that is the reporting entity. If you are a reporting entity that does not have a business name (for example, you are a reporting entity that is an individual), enter your full name.

Field 1A Reporting entity report reference number

If you use a reference number for your own internal purposes, you can enter it in your form to the CRA. This field can contain up to 20 alpha or numeric characters and must be unique for each of your reporting entity's forms.

If you do not wish to use such an internal reference number, leave this field empty.

Fields 2, 3 and 4 Contact name

Enter the name of the individual the CRA can contact for clarification about this form.

Fields 5 and 6 Contact telephone number

Enter the telephone number, including the area code, of the individual the CRA can contact for clarification. Include the extension, if applicable, in field 6.

Is this form about an incoming or outgoing EFT?

Check the appropriate box to show whether you are reporting an outgoing or incoming EFT in this form.

24-hour rule

Indicate **yes** if the 24-hour rule applies to the EFT being filed and **no** if it does not. Whether or not the 24-hour-rule applies, use a separate form for each EFT that you have to report.

Part A: Information about the transaction

This part is for information about when the EFT was sent. You have to complete a separate form for each EFT transaction.

Field A1 Time of transaction

In the case of an outgoing EFT, enter the time (hh:mm:ss) that you sent the EFT. In the case of an incoming EFT, enter the time (hh:mm:ss) that it was sent to you.

Field A2* Date of transaction

In the case of an outgoing EFT, enter the date (yyyy-mm-dd) that you sent the EFT. In the case of an incoming EFT, enter the date (yyyy-mm-dd) that it was sent to you.

Field A3* Amount of transaction

Enter the total amount of funds transferred (or to be transferred).

If this amount was not in Canadian funds, you do not have to convert it on the form, but you have to provide the currency information in field A4. You also have to provide the actual exchange rate applied at the time of the transaction in field A5.

Field A4* Transaction currency code

Enter the code for the type of currency for the transaction. Enter CAD if Canadian dollars, or USD for United States dollars. If the transaction was in another type of currency, see the list of currency codes in the field.

Field A5 Exchange rate

Complete this field only if the currency code in field A4 is other than CAD. Enter the exact exchange rate used (for example, 1.5537 or 0.002185).

For an outgoing EFT, enter the actual exchange rate you used when you sent the transfer to convert the amount sent from Canadian dollars to the amount and currency shown in fields A3 and A4 above. If there was no exchange rate applied to this transaction to convert the amount sent to Canadian dollars (for example, the EFT was received in Canadian currency), leave this field blank.

For an incoming EFT, enter the actual exchange rate you used when you received the transfer to convert the amount and currency shown in fields A3 and A4 to Canadian dollars. If there was no exchange rate applied to this transaction to convert the amount sent to Canadian dollars (for example, the EFT was sent in Canadian currency), leave this field blank.

Part B: Information about the client ordering the EFT

In the case of an outgoing EFT, this part is for information about the individual or entity ordering you to send the EFT. In the case of an incoming EFT, this part is for information about the individual or entity that ordered the EFT to be sent to you.

If the individual or entity that ordered the EFT did so on someone else's behalf, you also have to complete Part D.

Fields B1*or B2*, B3* and B4 Full name of client ordering the EFT

Enter the full name of the client that ordered the EFT. If the client is an entity, enter the complete name of the entity in field B1. If it is an individual, enter the individual's surname, given name, and other name or initial (if known) in fields B2, B3 and B4.

If the transaction is reportable as one of multiple EFT transactions of less than \$10,000 each and, because of this, information for field B1 or fields B2 and B3 was not obtained at the time of the transaction (and is not available from your records), you can leave these fields blank.

Fields B5, B6, B7, B8 and B9 Full address of the client ordering the EFT

Enter the civic address, town or city, province or state, country and postal code of the individual or entity that ordered the EFT.

If the address does not follow this format, enter the information in each of fields B5 to B9 based on your understanding of the address information, and according to the number of characters available in each field.

Field B10 Telephone number

Enter the telephone number, including the area code, of the individual or entity that ordered the EFT.

If the number is one from Canada or the United States, enter the area code and local number. This should be in the following format: "999-999-9999".

If the number is from outside Canada or the United States, provide the country code, city code and local number components.

Field B11 Date of birth (if the client is an individual)

If the client that ordered the EFT was an individual, enter the date (yyyy-mm-dd) of birth of that individual. If the client was an entity, leave this field blank.

Field B12 Occupation (if the client is an individual)

If the client that ordered the EFT was an individual, enter the occupation of that individual. If the client was an entity, leave this field blank.

Field B13* Client's account number (if applicable)

Enter the account number (if any) that you have for the client ordering the EFT.

Field B14 Client's identifier (if the client is an individual)

If the client that ordered the EFT was an individual, check the appropriate box to show the document used to identify that individual.

In the case of an outgoing EFT, you can refer to the individual's provincial health card, provided there is no provincial or territorial legislation preventing you from using or requesting it. If the selections provided do not cover the identifier used, indicate "Other" and provide details in the appropriate field.

Please note that although a Social Insurance Number (SIN) card can be used for identification purposes for transactions in Canada such as the opening of an account, the SIN (i.e., the number) should not be provided on this form. If you used a SIN card and no other identifying document for the individual, indicate **SIN card** in the "Other" area of field B14, but do not provide the number in field B15.

If the client was an entity, leave this field blank.

Field B15 Identifier number (if the client is an individual)

Enter the number of the document described in field B14 that was used to identify the client ordering the EFT.

Remember that a health card number is not acceptable for this purpose in some provinces. Furthermore, as explained at field B14, a SIN should not be provided on this form. If the identifier document in field B14 (and B14A) is a SIN card, enter "N/A" in field B15 to indicate the number is not applicable.

Part C: Information about the individual or entity sending the payment instructions for the EFT

In the case of an outgoing EFT, this part is for information about you as the reporting entity sending the payment instructions. In the case of an incoming EFT, this part is for information about the individual or entity that sent you the payment instructions.

Fields C1*or C2*, C3* and C4 Full name of individual or entity sending the payment instructions

In the case of an outgoing EFT, enter your full name as the reporting entity sending the payment instructions. In the case of an incoming EFT, enter the full name of the individual or entity that sent you the payment instructions. If it is an entity, enter the complete name of the entity in field C1. If it is an individual, enter the individual's surname, given name, and other name or initial (if known) in fields C2, C3 and C4.

For an incoming EFT, if it is reportable as one of multiple EFT transactions of less than \$10,000 each and, because of this, information for field C1 or fields C2 and C3 was not obtained at the time of the transaction (and is not available from your records), you can leave these fields blank.

Fields C5*, C6*, C7*, C8* and C9* Full address of the individual or entity sending the payment instructions

Enter the civic address, town or city, province or state, country and postal code of the individual or entity sending the payment instructions.

If the address does not follow this format, enter the information in each of fields C5 to C9 based on your understanding of the address information, and according to the number of characters available in each field.

For an incoming EFT, if it is reportable as one of multiple EFT transactions of less than \$10,000 each and, because of this, information for fields C5 to C9 was not obtained at the time of the transaction (and is not available from your records), you can leave these fields blank.

Part D: Information about any third party related to the EFT order (if the client ordering the EFT is acting on behalf of a third party)

This part is for information about any third party on whose behalf the EFT was ordered. If there was no third party related to the EFT order, do not complete this part.

Fields D1 or D2, D3 and D4 Full name of the third party on whose behalf the EFT was ordered

Enter the full name of any third party on whose behalf the EFT was ordered. If the third party is an entity, enter the complete name of the entity in field D1. If it is an individual, enter the individual's surname, given name, and other name or initial (if known) in fields D2, D3 and D4.

Fields D5, D6, D7, D8 and D9 Full address of the third party on whose behalf the EFT was ordered

Enter the civic address, town or city, province or state, country and postal code of any third party on whose behalf the EFT was ordered.

If the address does not follow this format, enter the information in each of fields D5 to D9 based on your understanding of the address information, and according to the number of characters available in each field.

Field D10 Date of birth (if the third party is an individual)

If the EFT was ordered on behalf of a third party that is an individual, enter the date (yyyy-mm-dd) of birth of that individual. If the third party was an entity, leave this field blank.

Field D11 Occupation (if the third party is an individual)

If the EFT was ordered on behalf of a third party that is an individual, enter the occupation of that individual. If the third party was an entity, leave this field blank.

Field D12 Third party's identifier (if the third party is an individual)

If the EFT was ordered on behalf of a third party that is an individual, check the appropriate box to show the document used to identify that individual.

In the case of an outgoing EFT, you can refer to an individual's provincial health card, provided there is no provincial or territorial legislation preventing you from using or requesting it. If the selections provided do not cover the identifier used, indicate "Other" and provide details in the appropriate field.

Please note that although a Social Insurance Number (SIN) card can be used for identification purposes for transactions in Canada such as the opening of an account, the SIN (i.e., the number) should not be provided on this form. If you used a SIN card and no other identifying document for the individual, indicate **SIN card** in the "Other" area of field D12.

If the third party was an entity, leave this field blank.

Part E: Information about the individual or entity receiving the payment instructions for the EFT

In the case of an outgoing EFT, this part is for information about the individual or entity to which you are sending the payment instructions. In the case of an incoming EFT, this part is for information about you, the reporting entity receiving the payment instructions.

Fields E1* or E2*, E3* and E4 Full name of individual or entity receiving the payment instructions

In the case of an outgoing EFT, enter the full name of the individual or entity that will receive the payment instructions. In the case of an incoming EFT, enter your full name, as the reporting entity that received the payment instructions.

If an entity is receiving the payment instructions, enter the complete name of the entity in field E1. If it is an individual, enter the individual's surname, given name, and other name or initial (if known) in fields E2, E3 and E4.

For an outgoing EFT, if it is reportable as one of multiple EFT transactions of less than \$10,000 each and, because of this, information for field E1 or fields E2 and E3 was not obtained at the time of the transaction (and is not available from your records), you can leave these fields blank.

Fields E5*, E6*, E7*, E8* and E9* Full address of the individual or entity receiving the payment instructions

Enter the civic address, town or city, province or state, country and postal code of the individual or entity that received (or will receive) the payment instructions.

If the address does not follow this format, enter the information in each of fields E5 to E9 based on your understanding of the address information, and according to the number of characters available in each field.

For an outgoing EFT, if it is reportable as one of multiple EFT transactions of less than \$10,000 each and, because of this, information for fields E5 to E9 was not obtained at the time of the transaction (and is not available from your records), you can leave these fields blank.

Part F: Information about the client to whose benefit payment is made

This part is for information about the individual or entity to whose benefit the payment of the EFT was made (or will be made).

Fields F1* or F2*, F3* and F4 Full name of client to whose benefit payment is made

Enter the full name of the client to whose benefit payment is made. If the client is an entity, enter the complete name of the entity in field F1. If it is an individual, enter the individual's surname, given name, and other name or initial (if known) in fields F2, F3 and F4.

If the transaction is reportable as one of multiple EFT transactions of less than \$10,000 each and, because of this, information for field F1 or fields F2 and F3 was not obtained at the time of the transaction (and is not available from your records), you can leave these fields blank.

Fields F5, F6, F7, F8 and F9 Full address of the client to whose benefit payment is made

Enter the civic address, town or city, province or state, country and postal code of the individual or entity to whose benefit payment is made.

If the address does not follow this format, enter the information in each of fields F5 to F9 based on your understanding of the address information, and according to the number of characters available in each field.

Field F10 Client's telephone number

Enter the telephone number, including the area code, of the individual or entity to whose benefit payment is made.

If the number is one from Canada or the United States, enter the area code and local number. This should be in the following format: "999-999-9999".

If the number is from outside Canada or the United States, provide the country code, city code and local number components.

Field F11 Date of birth (if the client is an individual)

If the client to whose benefit payment is made is an individual, enter the date (yyyy-mm-dd) of birth of that individual. If the client is an entity, leave this field blank.

Field F12 Occupation (if the client is an individual)

If the client to whose benefit payment is made is an individual, enter the occupation of that individual. If the client is an entity, leave this field blank.

Field F13* Client's account number (if applicable)

Enter the account number (if any) that you have for the client to whose benefit payment will be made.

Field F14 Client's identifier (if the client is an individual)

If the client to whose benefit payment is made is an individual, check the appropriate box to show the document used to identify that individual.

In the case of an incoming EFT, you can refer to an individual's provincial health card, provided there is no provincial or territorial legislation preventing you from using or requesting it. If the selections provided do not cover the identifier used, indicate "Other" and provide details in the appropriate field.

Please note that although a Social Insurance Number (SIN) card can be used for identification purposes for transactions in Canada such as the opening of an account, the SIN (i.e., the number) should not be provided on this form. If you used a SIN card and no other identifying document for the individual, indicate **SIN card** in the "Other" area of field F14.

If the client is an entity, leave this field blank.

Part G: Information about any third party beneficiary of the EFT payment (if the client to whose benefit the payment is made is acting on behalf of a third party)

This part is for information about any third party on whose behalf the EFT payment is made. If there is no third party related to the EFT payment, do not complete this part.

Fields G1 or G2, G3 and G4 Full name of the third party on whose behalf the EFT was paid

Enter the full name of any third party on whose behalf the EFT was paid (or is to be paid). If the third party is an entity, enter the complete name of the entity in field G1. If it is an individual, enter the individual's surname, given name, and other name or initial (if known) in fields G2, G3 and G4.

Fields G5, G6, G7, G8 and G9 Full address of the third party on whose behalf the EFT was paid

Enter the civic address, town or city, province or state, country and postal code of any third party on whose behalf the EFT was paid (or is to be paid).

If the address does not follow this format, enter the information in each of fields G5 to G9 based on your understanding of the address information, and according to the number of characters available in each field.

Field G10 Date of birth (if the third party is an individual)

If the EFT was paid (or is to be paid) on behalf of a third party that is an individual, enter the date (yyyy-mm-dd) of birth of that individual. If the third party is an entity, leave this field blank.

Field G11 Occupation (if the third party is an individual)

If the EFT was paid (or is to be paid) on behalf of a third party that is an individual, enter the occupation of that individual. If the third party is an entity, leave this field blank.

Field G12 Third party's identifier (if the third party is an individual)

If the EFT was paid (or is to be paid) on behalf of a third party that is an individual, check the appropriate box to show the document used to identify that individual.

In the case of an incoming EFT, you can refer to an individual's provincial health card, provided there is no provincial or territorial legislation preventing you from using or requesting it. If the selections provided do not cover the identifier used, indicate "Other" and provide details in the appropriate field.

Please note that although a Social Insurance Number (SIN) card can be used for identification purposes for transactions in Canada such as the opening of an account, the SIN (i.e., the number) should not be provided on this form. If you used a SIN card and no other identifying document for the individual, indicate **SIN card** in the "Other" area of field G12.

Penalties for non-reporting

There is a penalty structure in the ITA for failing to complete any information return, including an EFT, accurately and by the due date.

More Information

If you need more information visit our website at www.cra-arc.gc.ca. Alternatively you can call the CRA at: **1-800-959-5525**.

Privacy Notice

The information collected in Fields 1 through 6 and Parts C and E of this form is collected under the authority of subsections 220(1) and 244(2) of the *Income Tax Act*. It is used for the administration and enforcement of the Act. The uses and disclosures of this information by CRA are described in personal information bank CRA PPU 411 in the Canada Revenue Agency (CRA) chapter of the Info Source publication at www.infosource.gc.ca. Further details regarding requests for personal information at the CRA can be found at www.cra-arc.gc.ca/atip.