



**RETURN BIDS TO :
RETOURNER LES SOUMISSION À:**

**Canada Revenue Agency
Agence du revenu du Canada**

Proposal to: Canada Revenue Agency

We hereby offer to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein and/or attached hereto, the goods and/or services listed herein and on any attached sheets at the price(s) set out therefor.

Proposition à : l'Agence du revenu du Canada

Nous offrons par la présente de vendre à Sa Majesté la Reine du Chef du Canada, en conformité avec les conditions énoncées dans la présente incluses par référence dans la présente et/ou incluses par référence aux annexes jointes à la présente les biens et/ou services énumérés ici sur toute feuille ci-annexée, au(x) prix indiqué(s).

Bidder's Legal Name and Address (ensure the Bidder's complete legal name is properly set out)

Raison sociale et adresse du Soumissionnaire (s'assurer que le nom légal au complet du soumissionnaire est correctement indiqué)

Bidder MUST identify below the name and title of the individual authorized to sign on behalf of the Bidder – Soumissionnaire doit identifier ci-bas le nom et le titre de la personne autorisée à signer au nom du soumissionnaire

Name /Nom

Title/Titre

Signature

Date (yyyy-mm-dd)/(aaaa-mm-jj)

(____)_____

Telephone No. – No de téléphone

(____)_____

Fax No. – No de télécopieur

E-mail address – Adresse de courriel

**REQUEST FOR PROPOSAL /
DEMANDE DE PROPOSITION**

Title – Sujet Audio Recording Services	
Solicitation No. – No de l'invitation 1000328466	Date June 10, 2016
Solicitation closes on – L'invitation prend fin le July 25, 2016 at – à 2:00 P.M. / 14 h	Time zone – Fuseau horaire EDT/HAE Eastern Daylight Time/ Heure Avancée de l'Est
Contracting Authority – Autorité contractante Name – Nom Phuong Ly Address – Adresse - See herein / Voir dans ce document E-mail address – Adresse de courriel - See herein / Voir dans ce document	
Telephone No. – No de téléphone (613) 957-3291	
Fax No. – No de télécopieur (613) 957-6655	
Destination - Destination See herein / Voir dans ce document	



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Request for Proposal (RFP)

THIS DOCUMENT CONTAINS A SECURITY REQUIREMENT

Title: Audio Recording Services

Part 1 General Information

1.1 Introduction

The solicitation is divided into seven parts plus appendices and annexes, as follows:

Part 1 General Information: provides a general description of the requirement;

Part 2 Bidder Instructions: provides the instructions, clauses and conditions applicable to the solicitation;

Part 3 Proposal Preparation Instructions: provides bidders with instructions on how to prepare their bid;

Part 4 Evaluation and Selection: indicates how the evaluation will be conducted, the evaluation criteria that must be addressed in the bid, and the basis of selection;

Part 5 Certifications and Additional Information

Part 6 Security, Financial and Other Requirements: includes specific requirements that must be addressed by bidders; and

Appendix 1: Mandatory Criteria

Appendix 2: Point Rated Criteria

Appendix 3: Financial Proposal

Part 7 Model Contract: includes the clauses and conditions and any annexes that will apply to any resulting contract.

Annexes

Annex A: STATEMENT OF WORK

Annex B: BASIS OF PAYMENT

Annex C: SECURITY REQUIREMENTS

Annex D: CONFIDENTIALITY CERTIFICATION

1.2 Summary

The Canada Revenue Agency (CRA) seeks to enter into an “as-and-when” contract with a single vendor for the supply and delivery of audio recordings for English and French documents for the CRA tax programs.

CRA intends to enter into a two (2) year contract with three (3) one-year options with one contractor.



The Agency will include a minimum spend commitment of \$10,000.00 Canadian over the entire period of the resulting contract, which includes any exercised option periods.

1.3 Sustainable Development

CRA Materiel Management policy requires that contracting be conducted in a manner that will ensure the pre-eminence of operational requirements and comply with international trade agreements. It also requires that contracting support national CRA objectives, such as protection of the environment.

In support of the CRA Sustainable Development Strategy, the Agency is committed to:

- Carrying out its mandate in a manner consistent with the principles of sustainable development (SD) and to promote SD opportunities and obligations with respect to economic growth, social well-being, and a healthy environment. Opportunities and cooperative efforts related to SD will be supported and encouraged throughout the contract period; and
- The purchase of green products and services that are of equal or better performance and quality where available and cost effective.

It is the policy of the CRA to:

- Demonstrate leadership and commitment to SD; and raise the level of management and employee involvement and support for SD;
- Communicate our SD commitment and be accountable to the public;
- Assess the economic, social, and environmental effects of our programs, policies and plans leading to integrated and informed decision-making; and leverage sustainable development to enable efficient and innovative program delivery;
- Monitor, measure, and report on our SD progress;
- Enhance partnerships with clients and partners to support shared responsibility and cooperation for SD objectives; and
- Reduce waste, ensure efficient use of resources, and comply with environmental legislation resulting in environmental stewardship.

Contractors are encouraged to identify the way that their products and/or services benefit the environment and align with the CRA Sustainable Development Strategy which can be found at <http://www.cra-arc.gc.ca/gncy/sstnbl/menu-eng.html>

1.4 Glossary of Terms

TERM	DEFINITION
CRA	Canada Revenue Agency
Day/Month/Year	For purposes of technical evaluation, one (1) month shall equal a minimum of 16.67 billable days (a day equals 7.5 hours) and one (1) year equals a minimum of 200 billable days. Any additional billable days within the same year will not increase the



TERM	DEFINITION
	experience gained for the purposes of evaluation.
Project	A set of activities required to produce certain defined outputs, or to accomplish specific goals or objectives, within a defined schedule and resource budget. A project exists only for the duration of time required to complete its stated objectives.
Proposal	A solicited submission by one party to supply certain goods or services. The word "proposal" is used interchangeably with "bid"
Solicitation	An act or instance of requesting proposals/bids on specific products and/or services.
Tendering Authority	Canada Revenue Agency

1.5 Debriefings

Bidders may request a debriefing on the results of the solicitation process. Bidders should make the request to the Contracting Authority within ten (10) business days of receipt of the results of the solicitation process. The debriefing may be in writing, by telephone or in person.

1.6 Office of the Procurement Ombudsman (OPO)

The Office of the Procurement Ombudsman (OPO) was established by the Government of Canada to provide an independent avenue for suppliers to raise complaints regarding the award of contracts under \$25,000 for goods and under \$100,000 for services. If you have issues or concerns regarding the solicitation, you have the option of raising them with the CRA, or, you may have the option of raising them with the OPO depending upon the nature of the complaint. You may contact the OPO by telephone at 1-866-734-5169 or by e-mail at boa.opo@boa.opo.gc.ca. You can also obtain more information on the OPO services available to you at their website at www.opo-boa.gc.ca.



Part 2 Bidder Instructions

2.1 Mandatory Requirements

Wherever the words “shall”, “must” and “will” appear in this document or any related document forming a part hereof, the item being described is a mandatory requirement.

Failure to comply or demonstrate compliance with a mandatory requirement will render the bid non-responsive and the bid will receive no further consideration.

2.1.1 Signatures

Bidders MUST sign Page 1 (front page) of the Request for Proposal and any certifications identified in Part 5.

2.2 Standard Instructions, Clauses and Conditions A000T (2012-07-16)

All instructions, clauses and conditions identified in the bid solicitation by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada (PWGSC). The Manual is available on the PWGSC Website:

<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>.

Bidders who submit a bid agree to be bound by the instructions, clauses and conditions of this solicitation and accept the clauses and conditions of the resulting contract.

The standard instructions and conditions 2003 (2016-04-04) are incorporated by reference into and form part of the bid solicitation.

The following clauses are incorporated by reference:

SACC Reference	Clause Title	Date
A3015T	Certifications - Bid	2014-06-26

2.2.1 Revisions to Standard Instructions 2003

Standard Instructions - Goods or Services – Competitive Requirements 2003 (2016-04-04) are revised as follows.

Section 01 titled “Integrity Provisions– Bid”, is revised as follows:

1. The *Supplier Integrity Directive* (SID) dated May 24, 2016, is incorporated by reference into, and forms a binding part of the bid solicitation. The Bidder must comply with the SID, which can be found on the Canada Revenue Agency’s website at <http://www.cra-arc.gc.ca/gncy/prcrmnt/menu-eng.html>.
2. Under the SID, charges and convictions of certain offences against a Supplier, its affiliates or first tier subcontractors, and other circumstances, will or may result in a determination by Public Works and Government Services Canada (PWGSC) that the Supplier is ineligible to enter, or is suspended from entering into a contract with Canada. The list of ineligible and suspended Suppliers is contained in PWGSC’s Integrity Database. The SID describes how enquiries can be made regarding the ineligibility or suspension of Suppliers.
3. In addition to all other information required in the bid solicitation, the Bidder must provide the following:



- a. by the time stated in the SID, all information required by the SID described under the heading "Mandatory Provision of Information"; and
 - b. with its bid, a complete list of all foreign criminal charges and convictions pertaining to itself, its affiliates and its proposed first tier subcontractors that, to the best of its knowledge and belief, may be similar to one of the listed offences in the SID. The list of foreign criminal charges and convictions must be submitted using an Integrity Declaration Form, which can be found at [Declaration form for procurement](#).
4. Subject to subsection 5, by submitting a bid in response to this bid solicitation, the Bidder certifies that:
- a. it has read and understands the SID (<http://www.cra-arc.gc.ca/gncy/prcrmnt/menu-eng.html>)
 - b. it understands that certain domestic and foreign criminal charges and convictions, and other circumstances, as described in the SID, will or may result in a determination of ineligibility or suspension under the SID;
 - c. it is aware that Canada may request additional information, certifications, and validations from the Bidder or a third party for purposes of making a determination of ineligibility or suspension;
 - d. it has provided with its bid a complete list of all foreign criminal charges and convictions pertaining to itself, its affiliates and its proposed first tier subcontractors that, to the best of its knowledge and belief, may be similar to one of the listed offences in the SID;
 - e. none of the domestic criminal offences, and other circumstances, described in the SID that will or may result in a determination of ineligibility or suspension, apply to it, its affiliates and its proposed first tier subcontractors; and
 - f. it is not aware of a determination of ineligibility or suspension issued by PWGSC that applies to it.
5. Where a Bidder is unable to provide any of the certifications required by subsection 4, it must submit with its bid a completed Integrity Declaration Form, which can be found at [Declaration form for procurement](#).
6. Canada will declare non-responsive any bid in respect of which the information requested is incomplete or inaccurate, or in respect of which the information contained in a certification or declaration is found by Canada to be false or misleading in any respect. If Canada establishes after award of the Contract that the Bidder provided a false or misleading certification or declaration, Canada may terminate the Contract for default. Pursuant to the SID, Canada may also determine the Bidder to be ineligible for award of a contract for providing a false or misleading certification or declaration.

Section 02 titled "Procurement Business Number", is hereby deleted in its entirety and replaced with:

Suppliers should obtain a Business Number (BN) before contract award. Suppliers may register for a BN online at <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/bn-ne/menu-eng.html>.

Section 03 titled "Standard Instructions, Clauses and Conditions", "Pursuant to the [Department of Public Works and Government Services Act](#) (S.C. 1996, c.16)," is hereby deleted.

Section 05 titled "Submission of Bids", paragraph 2 (d) is deleted in its entirety and replaced with the following:

(d) send its bid only to the Canada Revenue Agency Bid Receiving Unit or to the address specified in the solicitation in Section 2.3.

Section 05 titled "Submission of Bids" paragraph 4, delete sixty (60) days and replace with 120 days.

Section 06, titled "Late Bids", reference to "PWGSC" is hereby deleted and replaced with CRA.



Section 07 titled "Delayed Bids", all references to "PWGSC" are hereby deleted and replaced with "CRA".

Section 12 titled "Rejection of Bid", delete subsections 1(a) and 1(b) in their entirety.

Section 17 titled "Joint Venture", delete in its entirety and replace with the following:

17 Joint Venture

1. A joint venture is an association of two or more parties who combine their money, property, knowledge, expertise or other resources in a single joint business enterprise, sometimes referred as a consortium, to bid together on a requirement. Bidders who bid as a contractual joint venture shall clearly indicate in their bid submission (in Part 5) that they are bidding as a contractual joint venture and shall provide the following information:
 - a) the name of the contractual joint venture;
 - b) the name of each member of the contractual joint venture;
 - c) the Procurement Business Number of each member of the contractual joint venture;
 - d) a certification signed by each member of the joint venture representing and warranting:
 - (i) the name of the joint venture (if applicable);
 - (ii) the members of the joint venture;
 - (iii) the Business Numbers (BN) of each member of the joint venture;
 - (iv) the effective date of formation of the joint venture;
 - (v) that the joint venture continues to be in effect as of the date of the bid submission; and
 - (vi) that each member of the joint venture has appointed and granted full authority to the specified member of the joint venture (the "Lead Member") to act on behalf of all members as its representative for the purposes of executing documentation relating to the Contract issued subsequent to contract award (if the joint venture is awarded a contract), including but not limited to Contract Amendments and Task Authorizations.
 - e) the name of the representative of the joint venture (the "Lead Member"), i.e. the member chosen by the other members to act on their behalf.
2. If the above information is not clearly provided in the bid, the Bidder must provide the information on request from the Contracting Authority.
3. Notwithstanding that the joint venture members have appointed one of the members of the joint venture to act as the representative of the joint venture, the bid including any certifications to be submitted as part of the bid, as well as any resulting contract must be signed by all the members of the joint venture.
4. If a contract is awarded to a joint venture, all members of the joint venture will be jointly and severally or solidarily liable for the performance of any resulting contract.
5. In the case of a contractual joint venture, no dispute, claim or action for damages, whether based in contract, or in tort, or any other theory of law, howsoever arising from the Request for Proposal,



Contract, or any other related or subsequently issued documents including without limitation Task Authorizations, Contract amendments may be commenced, or brought against the CRA, including without limitation any of its officers, employees or agents unless each member of the joint venture is a party to such dispute, claim, or action (as the case may be).

6. The Bidder shall obtain the prior written approval of the Contracting Authority to any change in the membership of a contractual joint venture after bid submission. Any change in the membership of a contractual joint venture after bid submission without the prior written approval of the Contracting Authority shall result in elimination of the bid or if such change occurs after contract award shall be deemed to be default under the Contract.

Section 20 titled "Further Information", Paragraph 2 is hereby deleted and replaced with the following: Enquiries concerning receipt of bids may be addressed to the Contracting Authority identified in the bid solicitation.

2.3 Submission of Proposals

When responding, the proposal SHALL be delivered to the Bid Receiving Unit address indicated below by the time and date indicated on Page 1.

BIDDERS ARE TO SUBMIT PROPOSALS TO:

Canada Revenue Agency
Bid Receiving Unit
Ottawa Technology Centre
Receiving Dock
875 Heron Road, Room D-95
Ottawa, ON K1A 1A2
Telephone No: (613) 941-1618

Bidders are hereby advised that the Bid Receiving Unit of CRA is open Monday to Friday inclusive, between the hours of 0730 and 1530, excluding those days that the federal government observes as a holiday.

ELECTRONIC BIDS WILL NOT BE ACCEPTED. Due to the nature of this solicitation, electronic transmissions of a proposal by such means as electronic mail or facsimile is not considered to be practical and therefore will not be accepted.

2.4 Communications - Solicitation Period SACC A0012T (2014-03-01)

All enquiries must be submitted to the Contracting Authority no later than 10 calendar days before the bid closing date. Enquiries received after that time may not be answered.

Bidders should reference as accurately as possible the numbered item of the bid solicitation to which the enquiry relates. Care should be taken by bidders to explain each question in sufficient detail in order to enable Canada to provide an accurate answer. Technical enquiries that are of a "proprietary" nature must be clearly marked "proprietary" at each relevant item. Items identified as proprietary will be treated as such except where Canada determines that the enquiry is not of a proprietary nature. Canada may edit the question(s) or may request that the Bidder do so, so that the proprietary nature of the question(s) is



eliminated and the enquiry can be answered to all bidders. Enquiries not submitted in a form that can be distributed to all bidders may not be answered by Canada.

2.5 Applicable Laws SACC A9070T (2014-06-26)

Any resulting contract shall be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

The Bidder may, at its discretion, substitute the applicable laws of a Canadian province or territory of its choice without affecting the validity of its bid, by deleting the name of the Canadian province or territory specified and inserting the name of the Canadian province or territory of its choice. If no change is made, it acknowledges that the applicable laws specified are acceptable to the Bidder.

2.6 Terms and Conditions

By submitting a bid, the Bidder hereby certifies compliance with and acceptance of all of the articles, clauses, terms and conditions contained or referenced in this Request for Proposal (RFP) and Statement of Work (SOW). Any modifications or conditional pricing by the bidder, including deletions or additions to the articles, clauses, terms and conditions contained or referenced in this RFP and/or SOR document will render the bid non-responsive and the bid will receive no further consideration.



Part 3 Proposal Preparation Instructions

3.1 Bid – Number of Copies CRA MODA0055T (2007-11-30)

Canada requests that bidders provide their bid in separately bound sections as follows:

Section I: Technical Bid (1 hard copy and 1 soft copy on a USB key, CD or DVD)

In their technical bid, bidders should demonstrate their understanding of the requirements contained in the bid solicitation and explain how they will meet these requirements. Bidders should demonstrate their capability and describe their approach in a thorough, concise and clear manner for carrying out the Work.

The technical bid should address clearly and in sufficient depth the points that are subject to the evaluation criteria against which the bid will be evaluated. Simply repeating the statement contained in the bid solicitation is not sufficient. In order to facilitate the evaluation of the bid, Canada requests that bidders address and present topics in the order of the evaluation criteria under the same headings. To avoid duplication, bidders may refer to different sections of their bids by identifying the specific paragraph and page number where the subject topic has already been addressed.

Section II: Financial Bid (1 hard copy and 1 soft copy on a USB key, CD or DVD)

Bidders must submit their financial bid in accordance with the format outlined in Appendix 3: Financial Proposal. The total amount of Applicable Taxes must be shown separately.

Section III: Certifications 1 hard copy

Bidders must submit the certifications required under Part 5.

Section IV: Additional Information (1 hard copy)

If there is a discrepancy between the wording of the soft copy and the hard copy, the wording of the hard copy will have priority over the wording of the soft copy.

Prices must appear in the financial bid only. No prices must be indicated in any other section of the bid.

3.2 Bid Format and Numbering System CRA MODA0054T (2007-11-30)

Canada requests that bidders follow the format instructions described below in the preparation of their bid.

- a. use 8.5 x 11 inch (216 mm x 279 mm) paper;
- b. use recycled-fibre content paper and two-sided printing. Reduction in the size of documents will contribute to CRA's sustainable development initiatives and reduce waste;
- c. avoid the use of colour and glossy formats;
- d. use a numbering system corresponding to that of the bid solicitation;
- e. include the certification as a separate section of the bid.



Part 4 Evaluation and Selection

4.1 General

A committee composed of representatives of CRA will evaluate the proposals on behalf of the Agency. The services of independent consultants may be called upon to assist in the evaluation of, or in the validation of, specific aspects of the solution proposed. CRA reserves the right to engage any independent consultant, or use any Government resources, which it deems necessary to evaluate any proposal.

Proposals will be evaluated in accordance with the evaluation criteria identified in Appendices 1 and 2 and in conjunction with the Statement of Work (SOW). Bidders are encouraged to address these criteria in sufficient depth in their proposals to permit a full evaluation of their proposals. The onus is on the Bidder to demonstrate that it meets the requirements specified in the solicitation.

Bidders are advised that only listing experience without providing any supporting information to describe where and how such experience was obtained will not be considered to be demonstrated for the purpose of the evaluation. The Bidder should not assume that the evaluation team is necessarily cognizant of or knowledgeable about the experience and capabilities of the Bidder or any of the proposed resource(s); as such, any relevant experience must be demonstrated in the Bidders' written proposal.

4.1.1 Historical Data

All data regarding prior usage, or estimated future usage by CRA of any of the required shredding services, including the data set out in Annex A, is provided to respondents purely for information purposes, and to assist them in preparing their bids. This represents the best information currently available to CRA however, CRA does not warrant or represent that this data is complete or free from errors. Additionally, the inclusion of this data in this solicitation does not represent a commitment that CRA's future purchases of shredding services will be consistent with this data. It is provided purely for informational purposes.

4.2 Steps in the Evaluation Process

The selection process to determine the successful Bidder will be carried out as follows:

Notwithstanding Steps 1 and 2 below, in order to expedite the evaluation process, CRA reserves the right to conduct Step 3 - Evaluation of Financial Proposals concurrently with Steps 1 and 2. Should CRA elect to conduct Step 3 prior to the completion of Step 2, the information in the Financial Proposal will not be disclosed to the team evaluating the mandatory and rated sections until the completion of Steps 1 and 2. However, if the Contracting Authority is able to ascertain that a proposal is non-responsive by virtue of incomplete information or an error in the financial proposal, the Contracting Authority will advise the team evaluating the mandatory and rated sections that the proposal is not compliant and should no longer be considered. The concurrent evaluation of the financial proposal does not in any way construe compliance in Steps 1 and 2 despite the statement "All bids meeting the minimum thresholds in Step 2 will proceed to Step 3".

Bids will be ranked in accordance with the Selection Methodology.

Step 1 – Evaluation against Mandatory Criteria



All bids will be evaluated to determine if the mandatory requirements detailed in Appendix 1 "Mandatory Criteria" have been met. Only those bids meeting ALL mandatory requirements will then be evaluated in accordance with Step 2 below.

Step 2 – Evaluation against Point-Rated Criteria

All bids meeting the criteria from Step 1 will be evaluated and scored, in accordance with the point-rated criteria detailed in Appendix 2 "Point-Rated Criteria", to determine the Bidder's Total Technical Merit Score. All bids meeting the minimum thresholds in Step 2 will proceed to Step 3.

Step 3 – Evaluation of Financial Proposals

Only technically compliant bids meeting all of the requirements detailed in Steps 1 and 2 will be considered at this point.

Prices submitted will be evaluated to determine the bid evaluation price as defined in Appendix 3: "Financial Proposal". Once the bid evaluation prices are determined under Step 3, the proposals will proceed to Step 4.

Bidders must provide a price, percentage, or weight, as applicable, for each item identified in the format specified in Appendix 3: Financial Proposal. Ranges (e.g., \$10-\$13) are not acceptable.

Step 4 – Basis of Selection

1. To be declared responsive, a bid must:
 - a. comply with all the requirements of the bid solicitation; and
 - b. meet all mandatory criteria; and
 - c. obtain the required minimum of 67.2 points overall for the technical evaluation criteria which are subject to point rating. The rating is performed on a scale of 112 points.
2. Bids not meeting (choose "(a) or (b) or (c)" will be declared non-responsive.
3. The selection will be based on the highest responsive combined rating of technical merit and price. The ratio will be 60% for the technical merit and 40% for the price.
4. To establish the technical merit score, the overall technical score for each responsive bid will be determined as follows: total number of points obtained / maximum number of points available multiplied by the ratio of 60%.
5. To establish the pricing score, each responsive bid will be prorated against the lowest evaluated price and the ratio of 40%.
6. For each responsive bid, the technical merit score and the pricing score will be added to determine its combined rating.
7. Neither the responsive bid obtaining the highest technical score nor the one with the lowest evaluated price will necessarily be accepted. The responsive bid with the highest combined rating of technical merit and price will be recommended for award of a contract.



The table below illustrates an example where all three bids are responsive and the selection of the contractor is determined by a 60/40 ratio of technical merit and price, respectively. The total available points equal 135 and the lowest evaluated price is \$45,000 (45).

Basis of Selection - Highest Combined Rating Technical Merit (60%) and Price (40%)

		Bidder 1	Bidder 2	Bidder 3
Overall Technical Score		115/135	89/135	92/135
Bid Evaluated Price		\$55,000.00	\$50,000.00	\$45,000.00
Calculations	Technical Merit Score	$115/135 \times 60 = 51.11$	$89/135 \times 60 = 39.56$	$92/135 \times 60 = 40.89$
	Pricing Score	$45/55 \times 40 = 32.73$	$45/50 \times 40 = 36.00$	$45/45 \times 40 = 40.00$
Combined Rating		83.84	75.56	80.89
Overall Rating		1st	3rd	2nd

Step 5 – Selection

The Bidder with the highest ranked responsive bid and having passed all of the Step 5 requirements as described above will be considered the successful Bidder for this requirement and will be recommended for award of a contract.

Step 6 – Conditions Precedent to Contract Award

The Bidder recommended for award of a Contract must meet the requirements provided in Part 5 “Certifications and Additional Information” and Part 6 “Security, Financial and Other Requirements” of this RFP.

Step 7 – Contract Entry

The Bidder(s) with the highest ranked responsive bid and meeting all the requirements listed above will be recommended for award of a contract.



Part 5 Certifications and Additional Information

Bidders must provide the required certifications and associated information to be awarded a contract.

The certifications provided by bidders to Canada are subject to verification by Canada at all times. Canada will declare a bid non-responsive, or will declare a contractor in default in carrying out any of its obligations under the Contract, if any certification made by the Bidder is found to be untrue, whether made knowingly or unknowingly, during the bid evaluation period or during the contract period.

The Contracting Authority will have the right to ask for additional information to verify the Bidder's certifications. Failure to comply and to cooperate with any request or requirement imposed by the Contracting Authority may render the bid non-responsive or constitute a default under the Contract.

The Certifications listed at 5.1 must be completed and submitted with the bid. Failure to submit the Certifications listed at 5.1 will render the bid non-responsive and the bid will receive no further consideration.

5.1 Certifications Required To Be Submitted At Time of Bid Closing

5.1.1 Joint Venture Certification

Only complete this certification if a joint venture is being proposed

The Bidder represents and warrants the following:

(a) The bidding entity is a contractual joint venture in accordance with the following definition. A "contractual joint venture" is an association of two or more parties who have entered into a written contract in which they have set out the terms under which they have agreed to combine their money, property, knowledge, skills, time or other resources in a joint business enterprise, sharing the profits and the losses and each having some degree of control over the enterprise.

(b) The name of the joint venture is: _____ (if applicable).

(c) The members of the contractual joint venture are (the Bidder is to add lines to accommodate the names of all members of the joint venture, as necessary):

(d) The Business Numbers (BN) of each member of the contractual joint venture are as follows (the Bidder is to add lines for additional BNs, as necessary):

(e) The effective date of formation of the joint venture is: _____

(f) Each member of the joint venture has appointed and granted full authority to _____ (the "Lead Member") to act on behalf of all members as its



representative for the purposes of executing documentation relating to the Contract issued subsequent to contract award, including but not limited to Contract Amendments and Task Authorizations.

(g) The joint venture is in effect as of the date of bid submission.

This Joint Venture Certification must be signed by each member of the joint venture.

The Joint Venture Certification shall be effective throughout the entire period of the Contract, including any exercised option period, if exercised.

The CRA has the right to request documentation from the Bidder evidencing the existence of the contractual joint venture.

Signature of an authorized representative of each member of the joint venture

(the Bidder is to add signatory lines as necessary):

_____	_____	_____	_____
Signature of Duly Authorized Representative	Name of Individual (Please Print)	Legal Name of Business Entity	Date
_____	_____	_____	_____
Signature of Duly Authorized Representative	Name of Individual (Please Print)	Legal Name of Business Entity	Date

5.2 Certifications Precedent to Contract Award and Associated Information

The certifications listed below should be completed and submitted with the bid but may be submitted afterwards. If any of these required certifications is not completed and submitted as requested, the Contracting Authority will inform the Bidder of a time frame within which to provide the information. Failure to comply with the request of the Contracting Authority and to provide the certification within the time frame provided will render the bid non responsive and the bid will receive no further consideration.

5.2.1 Integrity Provisions – Associated Information

By submitting a bid, the Bidder certifies that the Bidder and its Affiliates are in compliance with the provisions as stated in Section 01 Integrity Provisions - Bid of Standard Instructions 2003. The associated information required within the Integrity Provisions will assist Canada in confirming that the certifications are true.



5.2.2 Employment Equity

By submitting a bid, the Bidder certifies that the Bidder, and any of the Bidder's members if the Bidder is a Joint Venture, is not named on the Federal Contractors Program (FCP) for employment equity "[FCP Limited Eligibility to Bid](http://www.labour.gc.ca/eng/standards_equity/eq/emp/fcp/list/inelig.shtml)" list (http://www.labour.gc.ca/eng/standards_equity/eq/emp/fcp/list/inelig.shtml) available from [Employment and Social Development Canada \(ESDC\)-Labour's](#) website

Canada will have the right to declare a bid non-responsive if the Bidder, or any member of the Bidder if the Bidder is a Joint Venture, appears on the "[FCP Limited Eligibility to Bid](#)" list at the time of contract award.

5.2.3 Former Public Servant CRA Mod A3025T 2014-06-26

Contracts awarded to former public servants (FPS) in receipt of a pension or of a lump sum payment must bear the closest public scrutiny, and reflect fairness in the spending of public funds. Bidders must provide the information required below before contract award. If the answer to the questions and, as applicable the information required have not been received by the time the evaluation of bids is completed, Canada will inform the Bidder of a time frame within which to provide the information. Failure to comply with Canada's request and meet the requirement within the prescribed time frame will render the bid non-responsive.

Definitions:

For the purposes of this clause, "former public servant" is any former member of a department as defined in the [Financial Administration Act](#), R.S., 1985, c. F-11, a former member of the Canadian Armed Forces or a former member of the Royal Canadian Mounted Police. A former public servant may be:

- a. an individual;
- b. an individual who has incorporated;
- c. a partnership made of former public servants; or
- d. a sole proprietorship or entity where the affected individual has a controlling or major interest in the entity.

"lump sum payment period" means the period measured in weeks of salary, for which payment has been made to facilitate the transition to retirement or to other employment as a result of the implementation of various programs to reduce the size of the Public Service. The lump sum payment period does not include the period of severance pay, which is measured in a like manner.

"pension" means, a pension or annual allowance paid under the [Public Service Superannuation Act](#) (PSSA), R.S., 1985, c.P-36, and any increases paid pursuant to the [Supplementary Retirement Benefits Act](#), R.S., 1985, c.S-24 as it affects the PSSA. It does not include pensions payable pursuant to the [Canadian Forces Superannuation Act](#), R.S., 1985, c.C-17, the [Defence Services Pension Continuation Act](#), 1970, c.D-3, the [Royal Canadian Mounted Police Pension Continuation Act](#), 1970, c.R-10, and the [Royal Canadian Mounted Police Superannuation Act](#), R.S., 1985, c.R-11, the [Members of Parliament Retiring Allowances Act](#), R.S., 1985, c.M-5, and that portion of pension payable to the [Canada Pension Plan Act](#), R.S., 1985, c.C-8.

Former Public Servant in Receipt of a Pension

As per the above definitions, is the Bidder a FPS in receipt of a pension? **Yes** () **No** ()



If so, the Bidder must provide the following information, for all FPSs in receipt of a pension, as applicable:

- a. name of former public servant;
- b. date of termination of employment or retirement from the Public Service.

By providing this information, Bidders agree that the successful Bidder's status, with respect to being a former public servant in receipt of a pension, will be reported on departmental websites as part of the published proactive disclosure reports.

Work Force Adjustment Directive

Is the Bidder a FPS who received a lump sum payment pursuant to the terms of the Work Force Adjustment Directive?

YES () NO ()

If so, the Bidder must provide the following information:

- (a) name of former public servant;
- (b) conditions of the lump sum payment incentive;
- (c) date of termination of employment;
- (d) amount of lump sum payment;
- (e) rate of pay on which lump sum payment is based;
- (f) period of lump sum payment including start date, end date and number of weeks;
- (g) number and amount (professional fees) of other contracts subject to the restrictions of a work force adjustment program.

For all contracts awarded during the lump sum payment period, the total amount of fees that may be paid to a FPS who received a lump sum payment is \$5,000, including Applicable Taxes.

5.2.4 Vendor Reporting Information

The following information should be provided to enable CRA compliance with paragraph 221(1)(d) of the Income Tax Act, R.S.C. 1985, c.1 (5th Supp.) and report payments made to contractors under applicable services contracts (including contracts involving a mix of goods and services) on a T1204 Government Service Contract Payments slip.

For the purpose of this clause:

"Legal Name" means the name of the company, corporation or other entity constituted as a legal person under which this person exercises its rights and performs its obligations.

"Operating Name" means the name that is legally protected and used in the course of its business by a company, corporation or other entity legally constituted as a legal person, or by the individual.

The Bidder is requested to provide the following:



Legal Name: _____

Operating Name: _____

Address: _____

Payment/T1204 Address (if different) Payment address is same as above

City: _____

Province: _____

Postal Code: _____

Telephone: _____

Fax: _____

Type of Business (Select only one)

- Corporation
- Partnership
- Sole Proprietor
- Non-Profit Organization
- US or International Co.

All registered companies (excluding Non-Profit organizations and US or International companies) must provide their Goods and Services Tax (GST) or Business Number (BN). Additional details on how to obtain a BN can be found at: <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/bn-ne/menu-eng.html>

If the services will be rendered by an individual, please provide the Social Insurance Number (SIN).

Goods and Services Tax (GST) Number: _____

Business Number (BN): _____

If a SIN number is being provided, the information should be place in a sealed envelope marked "Protected".

Social Insurance Number (SIN): _____

N/A

Reason: _____

Note: If you select "N/A", then you must give a reason.



Date: _____

Name: _____

Signature: _____

(Signature of duly authorized representative of business)

Title: _____

(Title of duly authorized representative of business)



Part 6 Security, Financial and Other Requirements

6.1 Security Requirements

1. Before award of a contract, the following conditions must be met:
 - (a) the Bidder must hold a valid organization security clearance as indicated in Part 7 - Resulting Contract Clauses;
 - (b) the Bidder's proposed individuals requiring access to classified or protected information, assets or sensitive work site(s) must meet the security requirements as indicated in Part 7 - Model Contract;
 - (c) the Bidder must provide the name of all individuals who will require access to classified or protected information, assets or sensitive work sites;
 - (d) the Bidder's proposed location of work performance and document safeguarding must meet the security requirements as indicated in Part 7 - Resulting Contract Clauses;
 - (e) the Bidder must provide the address(es) of proposed site(s) or premises of work performance and document safeguarding as indicated in Part 3 - Section IV Additional Information.

2. Bidders are reminded to obtain the required security clearance promptly. Any delay in the award of a contract to allow the successful Bidder to obtain the required clearance will be at the entire discretion of the Contracting Authority.



Appendix 1: Mandatory Criteria

Evaluation Procedures

Bids will be evaluated in accordance with all the mandatory evaluation criteria detailed below. The Bidder must provide supporting documentation in its proposal as requested by CRA, in order to demonstrate that each technical mandatory requirement has been met. To assist with the evaluation process, it is preferred that the Bidder complete the table included below, to indicate where in its proposal the information can be located. Bids that fail to meet all mandatory requirements will be declared non-responsive and the bid will receive no further consideration.

Mandatory Technical Requirements		
The Bidder must demonstrate, at a minimum, that the following criteria are met:		Page Number(s)
M.1 Experience	<p>The Bidder must demonstrate they have a minimum of five (5) years' experience providing audio recording services, for clients external to the Bidder's organization.</p> <p>The Bidder must outline how many years they have been in business and provide a brief description of two (2) audio recording contracts/projects they have completed.</p>	
M.2 Size and Nature of Contracts	<p>The Bidder must demonstrate they have fulfilled audio recording contracts for two (2) different clients, within the last 5 years as of bid closing, that meet the following characteristics:</p> <p>Size: Cumulative annual invoiced dollar amount greater than or equal to \$10,000.00 (applicable taxes included) for <u>each</u> client reference.</p> <p>Nature: Services provided must include audio recordings of written text each client.</p> <p>The two (2) contracts described must be external to the Bidder's organization and cannot be from the same company, agency or government department.</p>	
M.3 Client References	<p>The Bidder must provide a client reference for whom they have provided audio recording services within the last 5 years as of bid closing for each client described in M.2 who can confirm the Bidder provided work of similar Size and Nature.</p> <p>Client reference:</p> <ol style="list-style-type: none"> 1. Name of Primary Client Reference 2. Email address of Primary Client Reference <p>The Bidder should provide the same information for a back-up, or secondary, client reference in case the primary client reference is not available.</p> <p>These client reference contacts will be used in R3 Client References of Appendix 2: Point-Rated Evaluation Criteria.</p> <p>The onus is on the Bidder to provide client references that can be</p>	



	<p>contacted easily. Any inaccurate or incomplete reference will be considered non-compliant.</p> <p>Only three (3) attempts over a maximum of a five (5) business day period from the first attempt to contact the Primary Client Reference will be made by the evaluation team. If unsuccessful, the evaluators will make the same attempts as above to contact the Back-up, or Secondary, Client Reference if one is provided. If still unsuccessful, the Bidder will be considered non-compliant.</p>	
M.4 Sample Audio Recordings	The Bidder must submit a sample audio recording for each piece of documentation provided in Appendices 2A, 2B, 2C, 2D, 2E, and 2F).	



Appendix 2: Point Rated Criteria

Technical bids will be assessed separately against the evaluation criteria identified below. Point-rated criteria not addressed in the bid will result in a score of zero being assigned against that particular criterion.

	Criteria	Maximum points allotted	Rating Scale
R1	<p>Delivery timeframes</p> <p>The Bidder should describe how they meet tight delivery deadlines and ensure on time delivery of the audio recording deliverables to their clients.</p> <p>The Bidder should describe the following elements in their proposal:</p> <ol style="list-style-type: none"> Their delivery strategy that consistently ensures that all products will be delivered on time and/or ahead of time for all orders; Their understanding of the risks associated with tight deadlines, and how they are addressed and mitigated; Their ability to prioritize or add overtime capacity; Their ability to receive and return corrections to audio recording within tight deadlines. 	16 points	<p>Maximum four (4) points per element</p> <p>0 Points – Elements are not described.</p> <p>2 Point – Elements are described, but are poorly described and lack detail.</p> <p>4 Points – Elements are clearly described, and contain the detail required.</p>
R2	<p>Quality Assurance</p> <p>The Bidder should describe the following Quality Assurance elements and how it is applied to the production of audio recordings to their clients.</p> <p>The Bidder should describe the following:</p> <ol style="list-style-type: none"> Describe their Quality Assurance standards (Quality Assurance standards refer to the standards or criteria that the Bidder QA's against) Describe their step by step Quality Assurance used in the production of audio recordings; Describe all quality assurance personnel (ex: production personnel and/or Quality Assurance Supervisor) and their involvement in the quality assurance process. 	12 points	<p>Maximum four (4) points per element</p> <p>0 Points – Elements are not described.</p> <p>2 Point – Elements are described, but are poorly described and lack detail.</p> <p>4 Points – Elements are clearly described, and contain the detail required.</p>



<p>R3</p>	<p>Client Reference</p> <p>Question 1: Did the Contractor comply with all terms of the Contract?</p> <p>Question 2: Did the Contractor consistently meet delivery timeframes?</p> <p>Question 3: Were you satisfied with the overall quality of recordings?</p> <p>Question 4: Did the contractor provide audio recordings to the level of quality agreed upon?</p> <p>Question 5: Were you satisfied with the performance of the Contractor?</p> <p>Question 6: On a scale of one (1) to five (5), (five being the best) how would you collectively rate the quality of service, delivery, and end product received?</p>	<p>10 points</p>	<p>Questions one (1) through five (5)</p> <p>Yes = 1 pt. No = 0 pts.</p> <p>Question six (6)</p> <p>Rating of 1 = 1 pt. Rating of 2 = 2 pts. Rating of 3 = 3 pts. Rating of 4 = 4 pts. Rating of 5 = 5 pts.</p>
<p>R4</p>	<p>Evaluation of Sample Audio Recording</p> <p>The Bidder should provide sample audio recordings for Appendix 2A (refer to pages 31 to 35) that demonstrates how they can produce audio recordings that meet the evaluation criteria.</p> <p>The sample will be rated on the following elements:</p> <ul style="list-style-type: none"> a. No presence of background noise b. No mispronounced words c. No discrepancies between text and narration d. Table(s) described accurately e. No automated voices used for narration f. Free of speech impediments or slurred words g. Good cadence h. Sequence of field calculations narrated in correct order i. Correct narration of field values j. Accurate description of images and graphics k. Line elements narrated in the correct order 	<p>22 points</p>	<p>Two (2) points for each element</p>
<p>R5</p>	<p>Evaluation of Sample Audio Recording</p> <p>The Bidder should provide sample audio recordings for Appendix 2B (refer to pages 36 to 40) that demonstrates how they can produce audio recordings that meet the evaluation criteria.</p> <p>The sample will be rated on the following elements:</p> <ul style="list-style-type: none"> a. No presence of background noise b. No mispronounced words c. No discrepancies between text and narration d. Table(s) described accurately e. No automated voices used for narration f. Free of speech impediments or slurred words g. Good cadence h. Sequence of field calculations narrated in correct order i. Correct narration of field values 	<p>22 points</p>	<p>Two (2) points for each element</p>



	<ul style="list-style-type: none"> j. Accurate description of images and graphics k. Line elements narrated in the correct order 		
R6	<p>Evaluation of Sample Audio Recording</p> <p>The Bidder should provide sample audio recordings for Appendix 2C (refer to pages 41 and 42) that demonstrates how they can produce audio recordings that meet the evaluation criteria.</p> <p>The sample will be rated on the following elements:</p> <ul style="list-style-type: none"> a. No presence of background noise b. No mispronounced words c. No discrepancies between text and narration d. Footnote(s)read in proper sequence e. Table(s) described accurately f. No automated voices used for narration g. Free of speech impediments or slurred words h. Good cadence i. Sequence of field calculations narrated in correct order j. Correct narration of field values k. Accurate description of images and graphics l. Line elements narrated in the correct order 	24 points	Two (2) points for each element
R7	<p>Evaluation of Sample Audio Recording</p> <p>The Bidder should provide sample audio recordings for Appendix 2D (refer to pages 43 and 44) that demonstrates how they can produce audio recordings that meet the evaluation criteria.</p> <p>The sample will be rated on the following elements:</p> <ul style="list-style-type: none"> a. No presence of background noise b. No mispronounced words c. No discrepancies between text and narration d. Footnote(s)read in proper sequence e. Table(s) described accurately f. No automated voices used for narration g. Free of speech impediments or slurred words h. Good cadence i. Sequence of field calculations narrated in correct order j. Correct narration of field values k. Accurate description of images and graphics l. Line elements narrated in the correct order 	24 points	Two (2) points for each element
R8	<p>Evaluation of Sample Audio Recording</p> <p>The Bidder should provide sample audio recordings for Appendix 2E (refer to pages 45 to 55) that demonstrates how they can produce audio recordings that meet the evaluation criteria.</p> <p>The sample will be rated on the following elements:</p> <ul style="list-style-type: none"> a. No presence of background noise b. No mispronounced words c. No discrepancies between text and narration d. No automated voices used for narration 	14 points	Two (2) points for each element



	<ul style="list-style-type: none">e. Free of speech impediments or slurred wordsf. Good cadenceg. Accurate description of images and graphics		
R9	<p>Evaluation of Sample Audio Recording</p> <p>The Bidder should provide sample audio recordings for Appendix 2F (refer to pages 56 to 65) that demonstrates how they can produce audio recordings that meet the evaluation criteria.</p> <p>The samples will be rated on the following elements:</p> <ul style="list-style-type: none">a. No presence of background noiseb. No mispronounced wordsc. No discrepancies between text and narrationd. No automated voices used for narratione. Free of speech impediments or slurred wordsf. Good cadenceg. Accurate description of images and graphics	14 points	Two (2) points for each element
Total Points		112 Points	
Minimum pass mark (60%)		67.2 points	



Appendix 2A: Sample Recording Document – Avis de cotisation



Agence du revenu
du Canada

Canada Revenue
Agency

Protégé B usage interne seulement

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Page 1

SURREY BC V3T 5E6

JOHN SMITH
123 QUEEN STREET
OTTAWA, ON
K1K 1X4

Détails concernant l'avis

Numéro d'assurance sociale 123 456 789

Année d'imposition 2015

Date de l'avis 27 avr 2016

Centre fiscal Surrey BC
V3T 5E6

VW8QN9H8

Avis de cotisation

Nous avons traité votre déclaration de revenus et de prestations de 2015 et calculé votre solde.

Vous avez droit à un remboursement de **67,90 \$**.

Nous déposerons ce montant dans votre compte bancaire.

Merci.

Andrew Treusch
Commissaire du revenu

En résumé

Vous avez droit à un remboursement dont le montant figure ci-dessous.

Remboursement : 67,90 \$

Dites adieu au papier!

Grâce à **Mon dossier**, vous pouvez recevoir votre courrier en ligne.

1. Allez à www.arc.gc.ca/mondossier pour ouvrir une session.
2. Sélectionnez « Gérer le courrier en ligne »

T451 F (16)





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Cotisation d'impôt

Nous avons calculé vos impôts à l'aide des montants ci-dessous.

Nous pourrions réexaminer votre déclaration pour vérifier le revenu que vous avez déclaré ou les déductions ou crédits que vous avez demandés. Pour en savoir plus, allez à www.arc.gc.ca/examens. Conservez tous vos feuillets, reçus et autres pièces justificatives pour pouvoir nous les fournir sur demande.

Sommaire

Ligne	Description	Montant (\$)	CT/DT
150	Revenu total	19 400	
236	Revenu net	19 400	
260	Revenu imposable	19 400	
350	Total des crédits d'impôt non remboursables	4 028	
420	Impôt fédéral net	0,00	
435	Total à payer	0,00	
437	Impôt total retenu	0,00	
451	Paiement net en trop d'assurance-emploi	67,90	
482	Total des crédits	67,90	
	(Total à payer moins Total des crédits)	67,90	
	Solde de cette cotisation	67,90	CT
	Dépôt direct	67,90	CT



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Explication des changements et autres renseignements importants

Nous calculerons automatiquement votre crédit pour la taxe sur les produits et services/taxe de vente harmonisée en fonction de votre revenu net familial, de votre état civil et de vos enfants admissibles. Si vous avez droit à un crédit pour la période de juillet 2016 à juin 2017, nous vous en informerons en juillet.

Selon nos dossiers, vous avez un montant provincial ou territorial inutilisé comme frais de scolarité et montant relatif aux études provenant d'années passées. Le montant que vous pouvez reporter à des années futures est de 950 \$. Pour nous permettre de bien calculer les montants inutilisés, assurez vous de produire votre déclaration chaque année, même si vous n'avez aucun revenu.

À la date de cet avis, vous avez un montant inutilisé de pertes en capital nettes d'autres années de 220 \$. Vous pouvez utiliser ce montant pour réduire les gains en capital imposables que vous déclarez cette année. Si vous appliquez ce montant à d'autres années, vous pourriez devoir recalculer votre solde inutilisé parce que différents taux d'inclusion s'appliquent aux gains en capital de ces années. Pour en savoir plus, consultez le guide T4037, Gains en capital.





Protégé B usage interne seulement

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État du maximum déductible au titre des REER/RPAC

Pour en savoir plus sur les renseignements ci-dessous ou sur les effets des cotisations de l'employeur à un RPAC ou à un REER collectif sur vos droits de cotisation pour l'année, allez à www.arc.gc.ca/reer ou consultez le guide T4040, *REER et autres régimes enregistrés pour la retraite*.

Description	Montant (\$)
Maximum déductible au titre des REER/RPAC pour 2015	6 915
Moins : cotisations de l'employeur au RPAC pour 2015	0
Moins : cotisations admissibles au REER/RPAC déduites pour 2015	0
Plus : 18 % du revenu gagné en 2015, jusqu'à un maximum de 25 370 \$	11 700
Moins : facteur d'équivalence pour 2015	0
Moins : facteur d'équivalence pour services passés net pour 2016	0
Plus : facteur d'équivalence rectifié pour 2016	0
Maximum déductible au titre des REER/RPAC pour 2016 (A)	18 615
Moins : cotisations inutilisées versées à un REER ou à un RPAC, déclarées lors d'une année passée et pouvant être déduites en 2016 (B)	0
Voici vos droits de cotisation pour 2016	18 615

Remarque : Si le montant de vos droits de cotisation est négatif (entre parenthèses), cela signifie que vous n'avez pas de droits de cotisation pour 2016 et que vous avez peut-être trop cotisé à votre REER ou à votre RPAC. Si c'est le cas, vous pourriez devoir payer de l'impôt sur les cotisations en trop.



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Autres renseignements

Pour en savoir plus sur votre déclaration de revenus et de prestations, allez à www.canada.ca/impots, consultez Mon dossier à www.arc.gc.ca/mondossier ou composez le **1-800-959-7383**.

Vous déménagez?

Donnez-nous votre nouvelle adresse dès que possible! Pour savoir comment faire, allez à www.arc.gc.ca/nouvelleadresse.

Vous avez des renseignements nouveaux ou additionnels et vous voulez faire modifier votre déclaration?

- Vous pouvez aller à www.arc.gc.ca/modifierdeclaration pour un service rapide.
- Vous pouvez écrire au centre fiscal dont l'adresse figure sur cet avis. Indiquez votre numéro d'assurance sociale et joignez tous les documents à l'appui des changements demandés.

Vous voulez enregistrer un avis de différend officiel?

Allez à www.arc.gc.ca/differends. Vous avez 90 jours à compter de la date de cet avis pour enregistrer votre différend.

Aide aux personnes ayant une déficience auditive, visuelle ou de la parole

Vous pouvez obtenir cet avis en braille, en gros caractères ou en format audio. Pour en savoir plus sur les médias substituts, allez à www.arc.gc.ca/substituts.

Si vous utilisez un téléimprimeur, vous pouvez obtenir des renseignements fiscaux en composant le **1-800-665-0354**.

Mon dossier

Utilisez le service Mon dossier pour consulter et gérer votre dossier fiscal en ligne. Il vous permet aussi de faire modifier votre déclaration, de vérifier vos renseignements sur les REER, de vous inscrire au dépôt direct et plus encore! Pour vous inscrire à Mon dossier, allez à www.arc.gc.ca/mondossier.

Communications frauduleuses (arnaques)

L'ARC protège les renseignements personnels des contribuables et des bénéficiaires de prestations. Nous ne vous demanderons jamais de fournir vos renseignements personnels par courriel, par message texte ou en cliquant sur un lien, ni de payer au moyen d'une carte de crédit prépayée. Pour savoir comment détecter une arnaque et vous en protéger, allez à www.arc.gc.ca/securite.





Appendix 2B: Sample Recording Document – Notice of Assessment



Protected B internal use only

0000105

Page 1

SURREY BC V3T 5E6

Notice details

Social insurance number	123 456 789
Tax year	2015
Date issued	Apr 27, 2016
Tax centre	Surrey BC V3T 5E6

WW8QN9H8

JOHN SMITH
123 QUEEN STREET
OTTAWA, ON
K1K 1X4

Notice of assessment

We assessed your 2015 income tax and benefit return and calculated your balance.

You have a refund of **\$67.90**.

We will deposit your refund into your bank account.

Thank you,

Andrew Treusch
Commissioner of Revenue

Account summary	Go green, go paperless
You have a refund in the amount shown below.	Get your mail online through My Account .
Refund: \$67.90	1. log in at www.cra.gc.ca/myaccount 2. select "Manage online mail"

T451 E (16)





Protected B internal use only

Page 2

Tax assessment

We calculated your taxes using the amounts below.

We may review your return later to verify income you reported or deductions or credits you claimed. For more information, go to www.cra.gc.ca/reviews. Keep all your slips, receipts, and other supporting documents in case we ask to see them.

Summary

Line	Description	(\$)	Amount	CR/DR
150	Total income	19,400		
236	Net income	19,400		
260	Taxable income	19,400		
350	Total non-refundable tax credits	4,028		
420	Net federal tax	0.00		
435	Total payable	0.00		
437	Total income tax deducted	0.00		
451	Net employment insurance overpayment	67.90		
482	Total credits	67.90		
	(Total payable minus Total credits)	67.90		
	Balance from this assessment	67.90		CR
	Direct deposit	67.90		CR



Protected B internal use only

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Page 3

Explanation of changes and other important information

We will automatically calculate your goods and services tax/harmonized sales tax credit based on your family net income, marital status, and qualified children. If you qualify for any credit for July 2016 to June 2017, we will let you know in July.

Our records show you have unused provincial or territorial tuition and education amounts from prior years. You can carry forward \$950 to later years. To make sure we calculate your unused amounts correctly, you need to file a return each year, even if you have no income to report.

As of the date of this notice, you have unused net capital losses from other years of \$220. You can use your unused net capital losses to reduce taxable capital gains that you report this year. If you apply this amount to another year, you may have to recalculate your unused balance. This is because of the different capital gains rates for those years. For more information, see Guide T4037, Capital Gains.





Protected B internal use only

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RRSP/PRPP deduction limit statement

For more information about the details listed below or how employer contributions to a PRPP or group RRSP will affect your contribution room for the year, go to www.cra.gc.ca/rrsp or refer to Guide T4040, *RRSPs and Other Registered Plans for Retirement*.

Description	(\$) Amount
RRSP/PRPP deduction limit for 2015	6,915
Minus: Employer's PRPP contributions for 2015	0
Minus: Allowable RRSP/PRPP contributions deducted for 2015	0
Plus: 18% of 2015 earned income, up to a maximum of \$25,370	11,700
Minus: 2015 pension adjustment	0
Minus: 2016 net past service pension adjustment	0
Plus: 2016 pension adjustment reversal	0
	<hr/>
2016 RRSP/PRPP deduction limit (A)	18,615
Minus: Unused RRSP/PRPP contributions previously reported and available to deduct for 2016 (B)	0
	<hr/>
Available contribution room for 2016	18,615

Note: If your available contribution room is a negative amount (shown in brackets), you have no contribution room available for 2016 and may have over contributed to your RRSP/PRPP. If this is the case, you may have to pay tax on any excess contributions.



Protected B internal use only

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More information

If you need more information about your income tax and benefit return, go to www.canada.ca/taxes, go to My Account at www.cra.gc.ca/myaccount, or call **1-800-959-8281**.

If you move

Let us know your new address as soon as possible. For more information on changing your address, go to www.cra.gc.ca/newaddress.

If you have new or additional information and want to change your return:

- go to www.cra.gc.ca/changereturn for faster service; or
- write to the tax centre address shown on this notice, and include your social insurance number and any documents supporting the change.

If you want to register a formal dispute:

- go to www.cra.gc.ca/resolvingdisputes; you have 90 days from the date of this notice to register your dispute.

Help for persons with hearing, speech, or visual impairments

You can get this notice in braille, large print, or audio format. For more information about other formats, go to www.cra.gc.ca/alternate.

If you use a teletypewriter, you can get tax information by calling **1-800-665-0354**.

My Account

Use My Account to see and manage your tax information online. Make changes to your return, check your RRSP information, set up direct deposit, and more. To register for My Account, go to www.cra.gc.ca/myaccount.

Fraudulent communications (scams)

The CRA is committed to protecting the personal information of taxpayers and benefit recipients. We will never ask you to give us personal information of any kind by email, text message, or by clicking on a link. Nor will we ask you to pay your balance through the use of a pre-paid credit card. For more information about how to recognize scams and protect yourself, go to www.cra.gc.ca/security.





Appendix 2C: Sample Recording Document – T1032 Choix conjoint visant fractionnement du revenu de pension pour 2015



Agence du revenu du Canada Canada Revenue Agency

Choix conjoint visant le fractionnement du revenu de pension pour 2015

Protégé B
une fois rempli

Remplissez ce formulaire si vous (le pensionné) faites le choix de fractionner votre revenu de pension admissible avec votre époux ou conjoint de fait (le cessionnaire) et que vous remplissez **toutes** les conditions suivantes :

- Vous et votre époux ou conjoint de fait ne vivez pas séparés, à la fin de l'année d'imposition et pendant une période de 90 jours ou plus ayant commencé dans l'année, en raison de la rupture de votre union.
- Vous et votre époux ou conjoint de fait étiez résidents du Canada le 31 décembre 2015 (ou en date du décès).
- Vous avez reçu au cours de l'année d'imposition un revenu de pension qui donne droit au montant pour revenu de pension (lisez le *Guide général d'impôt et de prestations* à la ligne 314), ou vous aviez 65 ans ou plus et avez reçu certains versements de rentes viagères provenant d'une convention de retraite (case 17 de vos feuillets T4A-RCA, *État des montants attribués d'une convention de retraite (CR)*).

Seulement un choix conjoint peut être fait pour une année d'imposition. Si vous avez reçu tous les deux un revenu de pension admissible, vous devez décider **lequel de vous deux** agira à titre de pensionné et fera le choix d'attribuer une partie de son revenu de pension admissible à son époux ou conjoint de fait (le cessionnaire). Produisez ce formulaire au plus tard à la **date limite** de production de votre déclaration pour l'année visée. Pour en savoir plus sur la date limite de production, consultez le *Guide général d'impôt et de prestations*.

Dans certaines circonstances, nous pouvons vous permettre de prolonger le délai de production, de modifier ou révoquer un choix initial. Pour en savoir plus, communiquez avec nous.

Si vous transmettez votre déclaration par voie électronique, conservez le formulaire pour pouvoir nous le fournir sur demande. Ce formulaire **doit** être rempli, **signé** et joint à votre déclaration sur papier **ainsi** qu'à celle de votre époux ou conjoint de fait. **Les renseignements sur les formulaires doivent être identiques.**

Étape 1 – Identification

Renseignements à votre sujet (le pensionné)

Nom légal	Prénom	Numéro d'assurance sociale
Adresse du domicile		Code postal

Renseignements sur votre époux ou conjoint de fait (le cessionnaire)

Nom légal	Prénom	Numéro d'assurance sociale
Adresse du domicile (si elle est différente de l'adresse ci-dessus)		Code postal

Étape 2 – Calcul du montant de pension fractionné maximal

Pour calculer le montant du revenu de pension admissible pour ce choix, vous (le pensionné) devez remplir la grille de calcul fédérale de la ligne 314 que vous trouverez dans le cahier de formulaires.

Inscrivez le montant **total** que vous avez calculé à la **ligne A** de votre grille de calcul fédérale de la ligne 314. **6802** A

Si vous aviez 65 ans ou plus le 31 décembre 2015 (ou en date du décès) et avez reçu des versements de rentes viagères provenant d'une convention de retraite, remplissez les lignes 1 et 2. Sinon, inscrivez « 0 » à la ligne B et poursuivez à la ligne C.

Inscrivez le montant de la case 17 de vos feuillets T4A-RCA. **6806** 1
98 661 \$ moins le montant de la ligne A 2

Inscrivez le montant **le moins élevé** : le montant de la ligne 1 ou le montant de la ligne 2. + B
Ajoutez les lignes A et B. = C

Si votre état civil a changé au cours de l'année d'imposition, calculez à la ligne D ci-dessous votre revenu de pension admissible pour la période où vous étiez marié ou conjoint de fait. Sinon, inscrivez le montant de la ligne C à la ligne E.

Nombre de mois où vous étiez marié ou conjoint de fait **6803** X Montant de la ligne C = D

Nombre de mois dans l'année d'imposition **12 ***

Inscrivez le montant de la ligne D, s'il y a lieu. Sinon, inscrivez le montant de la ligne C. x **50 %** E

Multipliez le montant de la ligne E par 50 %. = F
Montant de pension fractionné maximal

* Si le pensionné est décédé, utilisez le nombre de mois jusqu'au mois du décès, y compris le mois du décès.

Étape 3 – Choix du montant de pension fractionné

Inscrivez le montant de pension fractionné pour lequel vous (le pensionné) faites un choix conjoint avec votre époux ou conjoint de fait (le cessionnaire) pour l'année. Ce montant ne peut pas dépasser le montant de la ligne F. G

Si vous êtes le pensionné, déduisez ce montant à la **ligne 210** de votre déclaration.
Si vous êtes le cessionnaire, déclarez ce montant à la **ligne 116** de votre déclaration.

Continuez à la page suivante.



Protégé B
une fois rempli

Étape 4 – Montant pour revenu de pension

Partie A – Si vous êtes le pensionné, faites le calcul suivant :

Montant de la ligne A			H
Montant de la ligne G à moins que la remarque 1 ci-dessous s'applique.	-		J
Ligne H moins ligne J			
Inscrivez à la ligne 314 de votre annexe 1 le montant le moins élevé : 2 000 \$ ou le montant de la ligne K.	=		K

N'inscrivez le montant de la ligne K nulle part ailleurs sur ce formulaire.

Partie B – Si vous êtes le cessionnaire, faites le calcul suivant :

Si vous avez déclaré un montant à la ligne 115 ou 129 de votre déclaration, inscrivez le montant de la ligne A de votre grille de calcul fédérale pour la ligne 314. Sinon, inscrivez « 0 ».

Inscrivez le montant de la ligne J à moins que la remarque 2 ci-dessous s'applique.			L
Additionnez les lignes L et M.	+		M
Inscrivez à la ligne 314 de votre annexe 1 le montant le moins élevé : 2 000 \$ ou le montant de la ligne N.	=		N

N'inscrivez le montant de la ligne N nulle part ailleurs sur ce formulaire.

Remarque 1

Si vous avez inscrit un montant à la ligne B, inscrivez à la ligne J le montant de la ligne G en excluant le **montant proportionnel** de la ligne B inclus dans le montant de la ligne G. Le **montant proportionnel** est calculé comme suit : (ligne B ÷ ligne C) x ligne G.

Remarque 2

Si le montant de la ligne L est **moins de 2 000 \$**, que vous (le cessionnaire) aviez moins de 65 ans le 31 décembre de l'année **et** que le pensionné avait 65 ans ou plus et a reçu un montant provenant d'un FERR, d'un REER, d'une autre rente, de prestations de pension variables issues d'une disposition à cotisations déterminées d'un régime de pension agréé, ou d'un régime de pension agréé collectif (autre que les montants reçus en raison du décès de son ex-époux ou ancien conjoint de fait), calculez le montant à inscrire à la ligne M de la façon suivante (utilisez une autre feuille pour faire le calcul) :

- (1) Excluez du montant de la ligne A de ce formulaire tout montant provenant d'un FERR, d'un REER, d'une autre rente, de prestations de pension variables issues d'une disposition à cotisations déterminées d'un régime de pension agréé, ou d'un régime de pension agréé collectif (autre que les montants reçus en raison du décès de son ex-époux ou ancien conjoint de fait).
- (2) Si le solde de (1) ci-dessus est **égal ou plus de 4 000 \$**, inscrivez à la ligne M le montant de la ligne J.
- (3) Si le solde de (1) ci-dessus est **moins de 4 000 \$**, faites le calcul de l'étape 2 en utilisant le solde de (1) comme étant le montant de la ligne A. Inscrivez à la ligne M le **moindre** du montant de la ligne J ou le montant de la ligne G si les étapes 2 et 3 ont été recalculées pour exclure le montant proportionnel de la ligne B de la ligne F. (Pour calculer le montant proportionnel, voir la remarque 1 ci-dessus.)

Étape 5 – Impôt retenu (ligne 437)

Inscrivez l'**impôt total retenu à la source** qui figure sur vos (le pensionné) feuillets de renseignements et qui s'applique **seulement** au revenu de pension admissible inscrit à la ligne C.* 6804 O

* En tant que pensionné, si vos feuillets de renseignements comprennent un impôt retenu à la source à la fois pour des revenus de pensions admissibles et non-admissibles sur le même feuillet, calculez pour chaque feuillet le montant proportionnel d'impôt retenu à la source à inclure à la ligne O comme suit : (pension admissible ÷ total des pensions admissibles et non-admissibles) x total d'impôt retenu à la source.

Vous devez faire le calcul suivant pour déterminer l'impôt retenu à la source qui s'applique au montant de pension fractionné :

Montant de la ligne O	×	Montant de la ligne G	÷	Montant de la ligne C	=	6805	P
-----------------------	---	-----------------------	---	-----------------------	---	--	---

Si vous êtes le **pensionné**, faites le calcul suivant pour déterminer le montant à inscrire à la ligne 437 de votre déclaration :

Impôt total retenu selon tous vos feuillets de renseignements**			1
Montant de la ligne P	-		2
Ligne 1 moins ligne 2			
Inscrivez le résultat à la ligne 437.	=		3

Si vous êtes le **cessionnaire**, faites le calcul suivant pour déterminer le montant à inscrire à la ligne 437 de votre déclaration :

Impôt total retenu selon tous vos feuillets de renseignements**			1
Montant de la ligne P	+		2
Ligne 1 plus ligne 2			
Inscrivez le résultat à la ligne 437.	=		3

Inscrivez le montant que vous auriez inscrit à la ligne 437 de votre déclaration si vous n'aviez pas fait le choix de fractionner votre revenu de pension admissible. Si vous étiez **résident du Québec le 31 décembre 2015, **n'incluez pas** l'impôt provincial du Québec retenu à la source.

Étape 6 – Attestation conjointe

En remplissant ce formulaire et en **signant** ci-dessous, **nous** faisons conjointement le **choix et reconnaissons** que le montant de pension fractionné inscrit à la ligne G de l'étape 3 sera déduit dans le calcul du revenu net du pensionné et que le cessionnaire déclarera ce montant comme revenu dans nos déclarations de revenus pour l'année d'imposition 2015. Nous comprenons que nous sommes conjointement responsables de l'impôt, des intérêts et des pénalités qui peuvent découler de ce choix.

Signez ici _____ Pensionné _____ Date _____

Signature de l'époux ou conjoint de fait _____ Cessionnaire _____ Date _____

Faire une fausse déclaration constitue une infraction grave.

Consultez l'avis de confidentialité dans votre déclaration.



Appendix 2D: Sample Recording Document – T1032 Joint Election to Split Pension Income for 2015



Canada Revenue Agency Agence du revenu du Canada

Joint Election to Split Pension Income for 2015

Protected B when completed

Complete this form if you (the pensioner) are electing to split your eligible pension income with your spouse or common-law partner (the pension transferee) and if all of the following conditions are met:

- You and your spouse or common-law partner were not, because of a breakdown in your marriage or common-law partnership, living separate and apart from each other at the end of the year and for a period of 90 days or more beginning in the year.
- You and your spouse or common-law partner were residents of Canada on December 31, 2015 (or on the date of death).
- You received pension income in the tax year that qualifies for the pension income amount (see line 314 in the *General Income Tax and Benefit Guide*) or you were 65 years of age or older and received certain qualifying amounts distributed from a retirement compensation arrangement (Box 17 of your T4A-RCA slips, *Statement of Distributions from a Retirement Compensation Arrangement (RCA)*).

Only one joint election can be made for a tax year. If both you and your spouse or common-law partner have eligible pension income, you will have to decide which **one** of you will act as the pensioner and elect to allocate part of their eligible pension income to his or her spouse or common-law partner (the pension transferee). This form is to be filed by your **filing due date** for the year. For more information on filing due dates, see the *General Income Tax and Benefit Guide*.

Under certain circumstances, we may allow you to make a late or amended election, or revoke an original election. For more information, contact us.

If you are filing electronically, keep this form in case we ask to see it. If you are filing a paper return, you **must** complete, **sign**, and attach copies of this form to **both** your return and your spouse's or common-law partner's returns. **The information on the forms must be the same.**

Step 1 – Identification

Information about you (the pensioner)

Last name	First name	Social insurance number
Home address		Postal code

Information about your spouse or common-law partner (the pension transferee)

Last name	First name	Social insurance number
Home address (if different from above)		Postal code

Step 2 – Calculation of the maximum split-pension amount

To calculate the amount of eligible pension income for the purpose of this election, you (the pensioner) must complete the chart for line 314 on the *Federal Worksheet* which you will find in the forms book.

Enter on this line, the **total** amount from line A of the chart for line 314 of your *Federal Worksheet*. **6802** A

If you were 65 years of age or older on December 31, 2015 (or on the date of death) and received amounts in the form of life annuity payments from a retirement compensation arrangement, complete lines 1 and 2. Otherwise, enter "0" on line B, and continue on line C.

Enter the amount from box 17 of your T4A-RCA slips.	6806	1
\$98,661 minus amount from line A		2
Enter the lesser of lines 1 and 2.		
Add lines A and B.		B
		C

If your marital status changed during the tax year, calculate the eligible pension income for the period that you were married or living common-law by completing the calculation for line D below. Otherwise, enter the amount from line C on line E.

Number of months you were married or living common-law	6803	X	Amount from line C	=	D
Number of months in the tax year	12*				

Enter the amount from line D if it applies. Otherwise, enter the amount from line C. E

Multiply the amount on line E by 50%.		X	50%	=	F
Maximum split-pension amount					

* For a deceased pensioner, use the number of months up to and including the month of death.

Step 3 – Elected split-pension amount

Enter the amount, not exceeding the amount from line F, that you (the pensioner) and your spouse or common-law partner (the pension transferee) jointly elect to be your split-pension amount for the year.

		G
--	--	---

If you are the pensioner, deduct this amount on **line 210** of your return.
If you are the pension transferee, report this amount on **line 116** of your return.

Continue on the next page.



Protected B
when completed

Step 4 – Pension income amount

Part A – If you are the pensioner, complete the following calculation:

Amount from line A _____

Amount from line G unless **Note 1** below applies _____

Line H minus line J _____

Enter on line 314 of your Schedule 1, \$2,000 or the amount from line K, whichever is **less**. _____

		H
-		J
=		K

Do not enter the amount from line K anywhere else on this form.

Part B – If you are the pension transferee, complete the following calculation:

If you have an amount on line 115 or line 129 of your return, enter the amount from line A from the chart for line 314 on **your Federal Worksheet**. Otherwise, enter "0".

Amount from line J unless **Note 2** below applies _____

Add lines L and M. _____

Enter on line 314 of your Schedule 1, \$2,000 or the amount from line N, whichever is **less**. _____

		L
+		M
=		N

Do not enter the amount from line N anywhere else on this form.

Note 1

If you entered an amount on line B, enter on line J the amount from line G excluding the **proportionate amount** of line B included in the amount at line G. The **proportionate amount** is calculated as follows: (line B ÷ line C) x line G.

Note 2

If the amount on line L is **less than \$2,000**, you (the pension transferee) were under age 65 on December 31 of the year **and** the pensioner is age 65 or older, and he or she received any RRIF, RRSP, other annuity payments, variable pension benefits paid from a money purchase provision of a registered pension plan, or a payment out of a pooled registered pension plan (other than amounts received due to the death of his or her former spouse or common-law partner), calculate the amount to enter on line M as follows (use a separate sheet):

- (1) Exclude from the amount at line A of this form any RRIF, RRSP, other annuity payments received by your spouse or common-law partner, variable pension benefits paid from a money purchase provision of a registered pension plan, or a payment out of a pooled registered pension plan (other than amounts received due to the death of his or her former spouse or common-law partner).
- (2) If the balance from (1) above is **\$4,000 or more**, enter on line M the amount from line J.
- (3) If the balance from (1) above is **less than \$4,000**, complete the Step 2 calculation using the balance from (1) as the amount for line A. Enter on line M the **lesser** of the amount from line J or the amount of line G if Steps 2 and 3 were recalculated to exclude the proportionate amount of line B from line F. (To calculate the proportionate amount, see Note 1 above.)

Step 5 – Income tax deducted (line 437)

As a pensioner, enter the **total tax deducted** from your information slips that relates **only** to the pension income entered on line C.*

6804 • O

* As a pensioner, if your information slip(s) include(s) income tax deducted for both eligible and non-eligible pension income on the same slip, calculate the proportionate amount of tax deducted to be included at line O as follows for each slip:
(Eligible pension ÷ total of eligible and non-eligible pension) x total tax deducted.

You must complete the following calculation to determine the part of the tax deducted that relates to the elected split-pension amount:

Amount from line O _____ × Amount from line G _____ = _____ • P
Amount from line C _____

If you are the **pensioner**, complete the following calculation to determine the amount to enter on line 437 of your return:

If you are the **pension transferee**, complete the following calculation to determine the amount to enter on line 437 of your return:

Total tax deducted from all your slips**		1
Amount from line P	-	2
Line 1 minus line 2		3
Enter the result on line 437.	=	

Total tax deducted from all your slips**		1
Amount from line P	+	2
Line 1 plus line 2		3
Enter the result on line 437.	=	

** Enter the amount that you would have entered on line 437 of your return if you did not choose to split your eligible pension income. If you were a **resident of Quebec** on December 31, 2015, do **not** include any of your Quebec provincial income tax deducted.

Step 6 – Joint certification

By completing this form and **signing** below, **we jointly elect and agree** that the split-pension amount entered on line G of Step 3 will be deducted in computing the net income of the pensioner and reported as income by the pension transferee on our income tax returns for the 2015 tax year. We understand that we will be jointly and severally liable for any amounts of tax, interest and penalties that may be owing as a result of this election.

Sign here _____ Pensioner Date _____

Spouse's or common-law partner's signature _____ Pension transferee Date _____

It is a serious offence to make a false statement.

See the privacy notice on your return.



Appendix 2E: Sample Recording Document – Guide general d'impôt et de prestations 2015

Guide général d'impôt et de prestations 2015

Comment remplir et produire votre
déclaration de revenus 2015



Gagnez du temps :
produisez votre déclaration en ligne!
ALLEZ À ARC.GC.CA/PREPAREZVOUS

5100-G



Agence du revenu
du Canada

Canada Revenue
Agency

Canada



Ce guide s'adresse-t-il à vous?

Ce guide vous aidera à remplir votre déclaration de revenus et de prestations de 2015. Il est important d'utiliser le cahier de formulaires de la province ou du territoire où vous résidez à la fin de l'année pour que votre impôt et vos crédits d'impôt provinciaux ou territoriaux soient calculés correctement. Vous trouverez dans ce cahier la déclaration de revenus ainsi que les annexes dont vous aurez besoin pour calculer vos impôts et crédits d'impôt fédéraux et provinciaux ou territoriaux. Pour vous assurer d'utiliser le bon cahier de formulaires, lisez « Quel cahier de formulaires ou autre trousse d'impôt devez-vous utiliser? », à la page 8.

Table des matières

Dans ce guide, les sujets pour lesquels il y a un numéro de ligne sont présentés selon le même ordre que dans la déclaration et les annexes. Pour trouver des renseignements sur d'autres sujets, consultez l'index à la page 86.

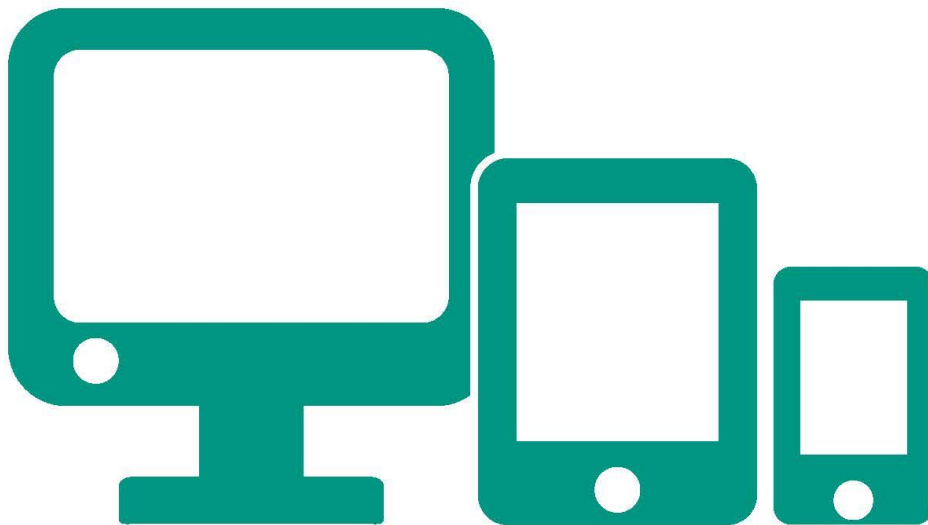
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Dans ce guide, toutes les expressions désignant des personnes visent à la fois les hommes et les femmes.
The English version of this guide is called *General Income Tax and Benefit Guide – 2015*.
Sauf indication contraire, les renvois législatifs visent la *Loi de l'impôt sur le revenu* et le *Règlement de l'impôt sur le revenu*.

Si vous êtes aveugle ou avez une vision partielle, vous pouvez obtenir nos publications en braille, en gros caractères, en texte électronique ou en format MP3 en allant à arc.gc.ca/substituts. De plus, vous pouvez recevoir nos publications ainsi que votre correspondance personnelle dans l'un de ces formats en composant le **1-800-959-7383**.



POURQUOI NE PAS PRODUIRE VOTRE DÉCLARATION EN LIGNE? C'EST RAPIDE, FACILE ET SÉCURISÉ!



Saviez-vous que...

- vous pourriez avoir accès à un **logiciel gratuit**?
- si vous vous inscrivez à Mon dossier à arc.gc.ca/mondossier, vous pouvez ouvrir une session en utilisant votre ID utilisateur et votre mot de passe pour **remplir automatiquement** des parties de votre déclaration de revenus à partir de renseignements provenant de votre compte de l'ARC?
- si vous êtes inscrit au dépôt direct, vous pouvez **obtenir votre remboursement d'impôt en aussi peu que 8 jours**?

Pour en savoir plus sur la façon de produire votre déclaration en ligne, allez à arc.gc.ca/preparezvous.

ALLEZ À arc.gc.ca/preparezvous DÈS AUJOURD'HUI.



Quoi de neuf pour 2015?

Nous avons indiqué ci-dessous les améliorations aux services et les principales modifications, y compris celles qui ont été annoncées, mais qui n'avaient pas encore été adoptées par le Parlement au moment où cette trousse a été mise sous presse. Si elles deviennent loi telles qu'elles ont été proposées, elles seront en vigueur en 2015 ou à la date indiquée. Pour en savoir plus sur ces modifications, lisez les sections du guide qui sont encadrées en vert.

Nos services

MonARC – Une nouvelle application mobile qui vous permet de voir et de changer en toute sécurité des renseignements fiscaux principaux. Lisez la page 16.

Préremplir ma déclaration – L'Agence du revenu du Canada (ARC) peut remplir automatiquement une grande

partie de votre déclaration d'impôt si vous produisez votre déclaration par voie électronique. Lisez la page 11.

Avis de cotisation – Votre avis de cotisation aura une nouvelle présentation qui fait en sorte que les renseignements les plus importants sont vus en premier. Lisez la page 76 ou allez à arc.gc.ca/avisetlettres.

Particuliers et familles

Prestation universelle pour la garde d'enfants (PUGE) – La PUGE a augmenté pour passer à 160 \$ par mois pour chaque personne à charge admissible âgée de moins de six ans. Une nouvelle prestation de 60 \$ par mois est offerte pour chaque personne à charge admissible âgée de 6 à 17 ans. Lisez la page 14.

Déduction pour frais de garde d'enfants (ligne 214) – Le montant maximal a augmenté de 1 000 \$ pour chaque enfant. Consultez le formulaire T778, *Déduction pour frais de garde d'enfants pour 2015*.

Montant pour aidants familiaux pour enfants âgés de moins de 18 ans (ligne 367) – Le montant pour enfants âgés de moins de 18 ans a été éliminé et remplacé par la prestation universelle pour la garde d'enfants bonifiée. La ligne 367 est maintenant utilisée pour le montant pour

aidants familiaux pour les enfants âgés de moins de 18 ans. Lisez la page 51.

Baisse d'impôt pour les familles (ligne 423) – Pour 2014 et les années suivantes, le calcul de la baisse d'impôt pour les familles a été modifié pour permettre le transfert du montant pour frais de scolarité, du montant relatif aux études et du montant pour manuels non utilisés à un époux ou conjoint de fait. Consultez la ligne 15 de l'annexe 1-A, *Baisse d'impôt pour les familles*.

Crédit d'impôt pour la condition physique des enfants (lignes 458 et 459) – Le crédit d'impôt pour la condition physique des enfants est devenu un crédit remboursable. Lisez la page 73.

Intérêts et investissements

Autres déductions (ligne 232) – Le montant minimum qui doit être retiré chaque année d'un fonds enregistré de revenu de retraite (FERR), d'un régime de pension agréé (RPA) à cotisations déterminées prévoyant des prestations variables et d'un régime de pension agréé collectif (RPAC) a été réduit. Si vous avez fait un retrait plus élevé que le montant minimum réduit de 2015, vous pourriez être en mesure de verser de nouveau une partie ou la totalité de l'excédent à un FERR, à un RPA, ou à un compte dans le cadre d'un RPAC, ou d'acheter une rente admissible, et de le déduire à la ligne 232. Lisez la page 43.

Déduction pour gains en capital (ligne 254) – L'exonération cumulative des gains en capital pour les dispositions de biens d'agriculture ou de pêche admissibles faites après le 20 avril 2015 a augmenté pour passer à 1 000 000 \$ et donne un montant maximum de 500 000 \$ que vous pouvez demander comme déduction pour gains en capital. Consultez le guide T4037, *Gains en capital*.

Intérêts payés sur vos prêts étudiants (ligne 319) – Le montant des intérêts payés sur le prêt canadien aux

apprentis pour les apprentis inscrits à un programme d'apprentissage d'un métier Sceau rouge peut être demandé à cette ligne. Lisez la page 59. Pour en savoir plus sur le prêt canadien aux apprentis visitez servicecanada.gc.ca.

Crédit d'impôt à l'investissement (ligne 412) – L'admissibilité au crédit d'impôt pour l'exploration minière s'applique également aux conventions d'émission d'actions accréditatives qui sont entrées en vigueur avant avril 2016. Lisez la page 67.

Formulaire T1135, Bilan de vérification du revenu étranger – Ce formulaire a changé pour présenter une méthode simplifiée de déclarer les renseignements pour les particuliers qui possèdent des biens étrangers déterminés dont le coût total est inférieur à 250 000 \$ tout au long de l'année. Consultez le formulaire T1135.

Compte d'épargne libre d'impôt (CELI) – Le plafond de cotisation annuel du CELI a augmenté pour passer à 10 000 \$.

Autres changements

Pénalité pour omission répétée de déclarer un revenu – Nous pouvons maintenant vous imposer cette pénalité seulement si le montant du revenu que vous avez omis de

déclarer dans votre déclaration était de 500 \$ ou plus. Le calcul de la pénalité a changé. Lisez la page 9.



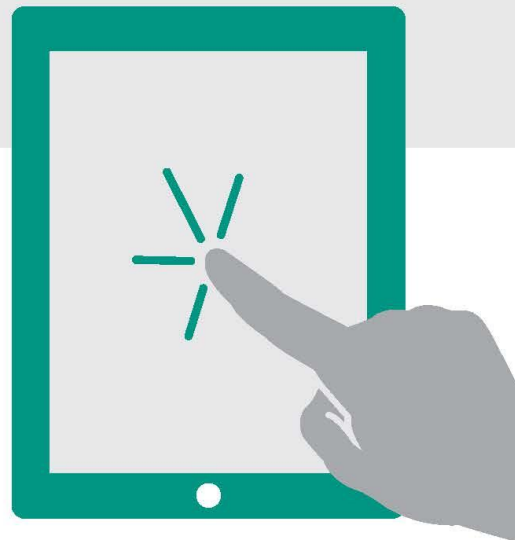
SOUHAITEZ-VOUS COMMUNIQUER EN LIGNE AVEC L'AGENCE DU REVENU DU CANADA EN TOUT TEMPS?

Inscrivez-vous à **Mon dossier** dès aujourd'hui!
Vous pourrez rapidement et facilement :

- changer votre adresse
- vérifier l'état de votre déclaration et de vos prestations
- imprimer vos preuves de revenus
- vérifier vos droits de cotisation à votre REER et à votre CELI

et plus encore. Avec Mon dossier,
vous aurez toujours votre dossier fiscal
à portée de main!

Allez à arc.gc.ca/mondossier
pour vous inscrire ou utilisez
les solutions mobiles grâce à
l'application mobile MonARC
qui est accessible à [arc.gc.ca/
applicationsmobiles](http://arc.gc.ca/applicationsmobiles).



ALLEZ À arc.gc.ca/mondossier DÈS AUJOURD'HUI.



Protégez-vous contre la fraude

Le téléphone sonne.
Vous répondez et la personne
qui appelle prétend être de l'ARC.



Demandez-vous :

- Est-ce que je dois de l'argent à l'ARC?
- Est-ce que cette personne me menace?
- Est-ce qu'elle me demande de fournir des renseignements que je ne donnerais pas habituellement dans ma déclaration de revenus?
- Est-ce qu'elle me demande un paiement par carte de crédit prépayée?
- Est-ce qu'elle me demande de fournir des renseignements que l'ARC a déjà dans ses dossiers?

Méfiez-vous des arnaques, comme des courriels, des lettres, et des appels téléphoniques qui laissent croire qu'ils proviennent de l'ARC, alors que c'est faux.

Apprenez-en plus à arc.gc.ca/preventionfraude.



Renseignements généraux

Avant de commencer

Devez-vous produire une déclaration?

Vous devez produire une déclaration pour 2015 si vous êtes dans l'une des situations suivantes :

- Vous avez de l'impôt à payer pour 2015.
- Nous vous avons demandé de produire une déclaration.
- Vous et votre époux ou conjoint de fait avez choisi de fractionner votre revenu de pension en 2015. Lisez les lignes 115, 116, 129 et 210.
- Vous avez reçu des versements anticipés de la prestation fiscale pour le revenu de travail (PFRT) en 2015.
- Vous avez disposé d'une immobilisation en 2015 (par exemple, vous avez vendu un bien immobilier ou des actions) ou vous avez réalisé un gain en capital imposable (par exemple, un fonds commun de placement ou une fiducie vous a attribué des montants, ou vous devez déclarer une provision pour gains en capital que vous avez demandée dans votre déclaration de 2014).
- Vous devez rembourser une partie ou la totalité des prestations de la Sécurité de la vieillesse ou des prestations d'assurance-emploi que vous avez reçues. Lisez la ligne 235.
- Vous n'avez pas remboursé la totalité des montants que vous avez retirés de votre régime enregistré d'épargne-retraite (REER) dans le cadre du Régime d'accession à la propriété ou du Régime d'encouragement à l'éducation permanente. Pour en savoir plus, allez à arc.gc.ca/rap ou consultez le guide RC4112, *Régime d'encouragement à l'éducation permanente (REEP)*.
- Vous devez cotiser au Régime de pensions du Canada (RPC) parce que, en 2015, le total de vos revenus nets tirés d'un travail indépendant et de vos revenus d'emploi donnant droit à pension dépasse 3 500 \$. Lisez la ligne 222.
- Vous versez des cotisations à l'assurance-emploi pour le revenu d'un travail indépendant et pour d'autres revenus admissibles. Lisez les lignes 317 et 430.

Même si vous n'êtes pas dans l'une de ces situations, vous pouvez quand même produire une déclaration pour l'une des raisons suivantes :

- Vous voulez demander un remboursement.
- Vous voulez demander la PFRT pour 2015.
- Vous voulez le crédit pour la TPS/TVH (y compris les crédits provinciaux connexes). Lisez la page 13. Par exemple, vous pourriez y avoir droit si vous atteignez 19 ans avant avril 2017.
- Vous ou votre époux ou conjoint de fait désirez commencer ou continuer à recevoir la prestation fiscale canadienne pour enfants, y compris les versements des prestations provinciales et territoriales connexes. Lisez la page 13.
- Vous ou votre époux ou conjoint de fait voulez demander la baisse d'impôt pour les familles.
- Vous voulez reporter à une autre année une perte autre qu'une perte en capital (lisez la ligne 236) que vous avez subie en 2015.
- Vous voulez transférer ou reporter à une année future la partie inutilisée de vos frais de scolarité, de votre montant relatif aux études et de votre montant pour manuels. Lisez la ligne 323.
- Vous voulez déclarer un revenu pour lequel vous pouvez cotiser à un REER et/ou à un régime de pension agréé collectif (RPAC) afin de mettre à jour votre maximum déductible au titre des REER/RPAC pour les années futures. Lisez la page 35.
- Vous voulez reporter à une année future la partie inutilisée de votre crédit d'impôt à l'investissement pour des dépenses faites dans l'année courante. Lisez la ligne 412.

Aînés à la retraite, cherchez le symbole ▼

Le symbole ▼ dans ce guide et dans le cahier de formulaires vous aidera à trouver les instructions qui s'adressent aux aînés à la retraite. Le symbole indique les revenus de pension les plus courants ainsi que les déductions et les crédits auxquels vous pourriez avoir droit.

Vous pourriez avoir reçu des revenus ou avoir droit à des déductions ou à des crédits qui **ne sont pas marqués** par le symbole ▼. Si c'est le cas, lisez les renseignements concernant ces revenus, déductions ou crédits dans ce guide et dans le cahier de formulaires.



Quel cahier de formulaires ou autre trousse d'impôt devez-vous utiliser?

Généralement, vous devez utiliser le cahier de formulaires de la province ou du territoire où vous résidiez le 31 décembre 2015. Il y a toutefois des exceptions, par exemple si vous aviez des **liens de résidence** (selon la définition qui suit) à un autre endroit. Lisez la section suivante pour connaître la liste de ces exceptions et la section intitulée « Autres publications dont vous pourriez avoir besoin », sur cette page.

Si vous résidiez au Québec le 31 décembre 2015, le cahier de formulaires pour les résidents du Québec sert à calculer votre impôt fédéral seulement. Vous devez aussi produire séparément une déclaration de revenus provinciale du Québec.

Liens de résidence – Les liens de résidence comprennent votre logement (possédé ou loué) et vos biens personnels, ainsi que votre époux ou conjoint de fait et des personnes à votre charge. Ils peuvent aussi inclure des liens sociaux, des cartes de crédit et comptes bancaires, une assurance-hospitalisation d'une province ou d'un territoire et un permis de conduire. Pour en savoir plus, consultez le folio de l'impôt sur le revenu S5-F1-C1, *Détermination du statut de résidence d'un particulier*.

Exceptions

Si vous vous trouvez dans l'une des situations suivantes, utilisez le cahier de formulaires ou la trousse d'impôt indiqué :

- A. Le 31 décembre 2015, vous aviez des **liens de résidence** (selon la définition à la section précédente) dans plus d'une province ou d'un territoire : utilisez le cahier de formulaires de la province ou du territoire où se trouvent vos liens de résidence les plus importants. Par exemple, si vous résidez habituellement en Ontario, mais étiez étudiant en Alberta ou au Québec, utilisez le cahier de formulaires pour les résidents de l'Ontario.
- B. Vous remplissez une déclaration pour une personne décédée en 2015 : utilisez le cahier de formulaires de la province ou du territoire où cette personne résidait à la date de son décès.
- C. Vous avez quitté le Canada en 2015 : utilisez le cahier de formulaires de la province ou du territoire où vous résidiez à la date de votre départ et postez votre déclaration au Bureau des services fiscaux international et d'Ottawa, case postale 9769, succursale T, Ottawa ON K1G 3Y4, CANADA.
- D. Le 31 décembre 2015, vous viviez à l'extérieur du Canada et vous avez gardé des **liens de résidence** (selon la définition à la section précédente) importants au Canada; vous pourriez alors être considéré comme **résident de fait** du Canada. Dans ce cas, utilisez le cahier de formulaires de la province ou du territoire où vous avez gardé ces liens. Vous devez également remplir et joindre à votre déclaration le formulaire T1248, *Renseignements sur votre statut de résidence* (annexe D). Postez votre déclaration au Bureau des services fiscaux international et d'Ottawa, case postale 9769, succursale T, Ottawa ON K1G 3Y4,

CANADA. Si, selon une convention fiscale, vous êtes considéré comme résident d'un autre pays, ces conditions ne s'appliquent pas à vous.

- E. Généralement, si vous **n'êtes pas** considéré comme résident de fait du Canada (lisez la section précédente) et, le 31 décembre 2015, vous résidiez à l'extérieur du Canada et étiez, selon le cas, un employé du gouvernement, un membre des Forces canadiennes ou de leur personnel scolaire d'outre-mer ou un travailleur dans le cadre d'un programme de l'Agence canadienne de développement international, vous pourriez alors être considérés comme **résident réputé** du Canada. Utilisez la trousse d'impôt pour **les non-résidents et les résidents réputés du Canada**. Ceci peut aussi s'appliquer à votre époux ou conjoint de fait, vos enfants à charge et les autres membres de votre famille.
- F. Vous avez séjourné au Canada 183 jours ou plus en 2015 sans établir de **liens de résidence** (selon la définition à la section précédente) importants au Canada et, selon une convention fiscale, vous n'êtes pas considéré comme résident d'un autre pays. Vous serez alors considéré comme **résident réputé** du Canada. Dans ce cas, utilisez la trousse d'impôt pour **les non-résidents et les résidents réputés du Canada**.
- G. Tout au long de l'année 2015, vous n'aviez pas de **liens de résidence** (selon la définition à la section précédente) importants au Canada, et les situations décrites aux paragraphes E et F ne s'appliquent pas à votre cas. Vous pourriez alors être considéré comme **non-résident** du Canada aux fins de l'impôt. Dans ce cas, utilisez la trousse d'impôt pour **les non-résidents et les résidents réputés du Canada**.

Toutefois, si vous gagnez un revenu d'emploi dans une province ou un territoire ou gagnez un revenu provenant d'une entreprise qui possède un établissement stable dans une province ou un territoire, utilisez le cahier de formulaires de cette province ou de ce territoire. Vous devez aussi remplir et joindre à votre déclaration le formulaire T1248, *Renseignements sur votre statut de résidence* (annexe D).

Autres publications dont vous pourriez avoir besoin

Si vous n'avez pas résidé au Canada tout au long de l'année, vous aurez besoin de l'une ou de plusieurs des publications suivantes, selon votre situation :

- Vous étiez un non-résident et vous avez gagné un revenu d'emploi ou un revenu d'une entreprise qui possède un établissement stable au Canada : utilisez le guide T4058, *Les non-résidents et l'impôt*.
- Vous étiez un non-résident et vous avez reçu des revenus tirés de la location de biens immeubles ou réels situés au Canada : utilisez le guide T4144, *Guide d'impôt pour le choix prévu à l'article 216*.
- Vous étiez un non-résident et vous avez reçu d'autres types de revenus de source canadienne (y compris des revenus de pension ou des rentes) : utilisez la brochure T4145, *Choix prévu à l'article 217 de la Loi de l'impôt sur le revenu*.



- Vous vous êtes établi au Canada en 2015 : utilisez la brochure T4055, *Nouveaux arrivants au Canada*.
- Vous avez quitté le Canada en 2015 : allez à arc.gc.ca/tx/nrrsdnts/ndvdlsl/vng-fra.html.

Comment obtenir la trousse d'impôt dont vous avez besoin

Si vous produisez par voie électronique, utilisez un logiciel de préparation de déclarations de revenus ou une application Web pour sélectionner la province ou le territoire où vous résidez le 31 décembre 2015.

Si vous produisez une déclaration sur papier, vous pouvez obtenir le guide, le cahier de formulaires pour votre province ou territoire de résidence et la plupart des autres publications en allant à arc.gc.ca/formulaires.

Quand devez-vous envoyer votre déclaration de 2015?

Généralement, vous devez nous envoyer votre déclaration de 2015 **au plus tard le 30 avril 2016**.

Remarque

Si vous envoyez votre déclaration après le 30 avril 2016, votre crédit pour la TPS/TVH (y compris les crédits provinciaux connexes), vos versements de la prestation fiscale canadienne pour enfants (y compris certains versements provinciaux ou territoriaux connexes) et vos versements de la Sécurité de la vieillesse pourraient être retardés.

Travailleurs indépendants – Si vous ou votre époux ou conjoint de fait avez exploité une entreprise en 2015 (autre qu'une entreprise dont les dépenses d'exploitation sont liées principalement à des investissements dans des abris fiscaux), vous devez envoyer votre déclaration de 2015 **au plus tard le 15 juin 2016**. Toutefois, si vous avez un solde dû pour 2015, vous devez le payer **au plus tard le 30 avril 2016**. Pour connaître les différentes façons de faire votre paiement, lisez la ligne 485.

Exception à la date limite de production d'une déclaration

Si la date limite de production de votre déclaration tombe un samedi, un dimanche ou un jour férié reconnu par l'ARC, nous considérerons votre déclaration comme étant reçue à temps si nous la recevons le jour ouvrable suivant ou si elle porte le cachet postal de ce même jour. Pour en savoir plus, allez à arc.gc.ca/dates-part.

Personnes décédées

Si vous êtes le représentant légal (exécuteur testamentaire, administrateur ou liquidateur) de la succession d'une personne décédée en 2015, vous devez peut-être produire une déclaration de 2015 pour cette personne. Pour en savoir plus sur les exigences à respecter, les options offertes pour produire des déclarations pour la personne décédée et les documents requis, consultez le guide T4011, *Déclarations de revenus de personnes décédées*, et le document d'information RC4111, *Quoi faire suivant un décès*.

Remarque

Si vous avez reçu un revenu en 2015 pour une personne décédée en 2014 ou avant, ne produisez pas une déclaration des particuliers de 2015 pour cette personne afin de déclarer ce revenu. Toutefois, vous devrez peut-être produire une Déclaration de renseignements et de revenus des fiducies – T3 pour la succession de cette personne.

Quelle est la politique relative aux pénalités et aux intérêts?

Pénalité pour production tardive

Si vous avez un solde dû pour 2015 et que vous envoyez votre déclaration de 2015 **après** la date limite indiquée dans la section précédente « Quand devez-vous envoyer votre déclaration de 2015? », nous vous imposerons une pénalité pour production tardive. Elle est de **5 %** du solde impayé pour 2015, **plus 1 %** du solde impayé par mois complet de retard, jusqu'à un maximum de **12 mois**.

Si nous vous avons déjà imposé cette pénalité pour l'année 2012, 2013 ou 2014, votre pénalité pour production tardive pour 2015 pourrait être de **10 %** du solde impayé pour 2015, **plus 2 %** du solde impayé pour 2015 par mois complet de retard, jusqu'à un maximum de **20 mois**.

Conseil fiscal

Même si vous ne pouvez pas payer le plein montant de votre solde dû le 30 avril 2016, envoyez votre déclaration au plus tard à la date limite pour éviter la pénalité pour production tardive.

Pénalité pour omission répétée de déclarer un revenu

Si vous n'avez pas inclus dans votre déclaration de 2015 un montant que vous deviez déclarer **et** que vous avez fait une telle omission dans votre déclaration de 2012, 2013 ou 2014, vous pourriez avoir à payer une pénalité fédérale et provinciale ou territoriale pour omission répétée de déclarer un revenu. Selon une modification proposée, si vous n'avez pas déclaré un montant de revenu de 500 \$ ou plus pour une année d'imposition, cela sera considéré comme une omission de déclarer un revenu.

Suite à la modification proposée, chacune des pénalités fédérale et provinciale ou territoriale sont égales au moins élevé des montants suivants :

- 10 % du montant que vous n'avez pas inclus dans votre déclaration de 2015;
- 50 % de la différence entre le montant de l'impôt déclaré en moins à payer (et/ou certains crédits d'impôts versés en trop) attribuable au revenu non déclaré et le montant de l'impôt retenu qu'il est raisonnable d'attribuer au revenu que vous n'avez pas inclus.

Toutefois, si vous nous informez volontairement que vous avez omis de déclarer certains montants, nous pouvons annuler ces pénalités. Pour en savoir plus, lisez « Qu'est-ce qu'une divulgation volontaire? », à la page 77, ou allez à arc.gc.ca/divulgationsvolontaires.



Pénalité pour faux énoncés ou omissions

Vous devrez peut-être payer une pénalité si vous avez volontairement, ou dans des circonstances équivalant à une faute lourde, fait un faux énoncé ou une omission dans votre déclaration de 2015.

La pénalité est égale au plus élevé des montants suivants :

- 100 \$;
- 50 % de l'impôt déclaré en moins et/ou des crédits déclarés en trop liés au faux énoncé ou à l'omission.

Toutefois, si vous nous informez volontairement que vous avez omis de déclarer certains montants et/ou que vous avez demandé des crédits en trop, nous pouvons annuler cette pénalité. Pour en savoir plus, lisez « Qu'est-ce qu'une divulgation volontaire? », à la page 77, ou allez à arc.gc.ca/divulgationsvolontaires.

Intérêts

Si vous avez un solde dû pour 2015, vous devrez payer des intérêts composés quotidiennement à compter du 1^{er} mai 2016 sur le **montant impayé** pour 2015 à cette date. Cela comprend tout montant que vous devez payer parce que nous avons établi une nouvelle cotisation de votre déclaration. De plus, vous devrez payer des intérêts sur les pénalités décrites dans les sections précédentes à partir de la première journée suivant la date limite de production.

Annuler des pénalités ou des intérêts ou y renoncer

L'ARC administre la mesure législative, communément appelée dispositions d'allègement pour les contribuables, qui lui donne le pouvoir discrétionnaire d'annuler des pénalités ou des intérêts ou d'y renoncer lorsqu'un contribuable ne peut pas respecter ses obligations fiscales en raison de circonstances indépendantes de sa volonté.

L'ARC a le pouvoir discrétionnaire d'accorder un allègement pour toute période qui se termine 10 ans avant l'année civile au cours de laquelle la demande d'allègement est soumise ou la déclaration de revenus est produite.

Dans le cas des pénalités, l'ARC examinera votre demande uniquement pour les années d'imposition ou les exercices qui se terminent dans les 10 années civiles précédant l'année de la demande. Ainsi, une demande faite en 2016 doit porter sur une pénalité pour une année d'imposition ayant pris fin en 2006 ou après.

Dans le cas des intérêts sur un solde dû, peu importe l'année d'imposition, l'ARC tiendra uniquement compte des montants accumulés au cours des 10 années civiles précédant l'année de la demande. Ainsi, une demande faite en 2016 doit porter sur les intérêts qui se sont accumulés pendant les années 2006 ou suivantes.

Pour en savoir plus sur l'allègement des pénalités ou des intérêts, allez à arc.gc.ca/allègementcontribuable. Pour soumettre votre demande d'allègement, utilisez le formulaire RC4288, *Demande d'allègement pour les contribuables – Annuler des pénalités ou des intérêts ou y renoncer*.

Quand paierons-nous des intérêts?

Nous vous paierons des intérêts composés quotidiennement sur votre remboursement d'impôt pour 2015, calculés à partir de la **plus éloignée** des dates suivantes :

- le 31 mai 2016;
- le 31^e jour après la date où vous avez produit votre déclaration;
- le jour suivant la date où il y a eu paiement en trop de vos impôts.



Comment produire votre déclaration

Produire votre déclaration par Internet

TED

Le TED est un service sécurisé qui permet aux fournisseurs autorisés, y compris les escompteurs, de remplir et transmettre votre déclaration pour vous électroniquement. Pour en savoir plus allez à arc.gc.ca/ted-particuliers.

IMPÔTNET

IMPÔTNET est un service sécurisé qui vous permet d'envoyer votre déclaration par Internet si vous la préparez au moyen d'un logiciel de préparation de déclarations homologué ou d'une application Web. Pour obtenir une liste des logiciels ou des applications disponibles, y compris les offres **gratuites**, allez à arc.gc.ca/logicielimpotnet.

La plupart des particuliers peuvent utiliser IMPÔTNET. Pour en savoir plus ou pour transmettre votre déclaration, allez à arc.gc.ca/impotnet.

Remarques

Avant de produire une déclaration en ligne, vos renseignements y compris votre adresse, doivent être à jour. Si vous êtes inscrit au service Mon dossier, vous pouvez modifier vos renseignements en ligne avant de produire votre déclaration en allant à arc.gc.ca/mondossier.

Vous pouvez utiliser un logiciel d'une année précédente à compter de l'année d'imposition 2013, pour préparer et produire des déclarations de revenus des années précédentes que vous n'avez pas encore produites.

Préremplir ma déclaration

Préremplir ma déclaration est un nouveau service sécurisé de l'ARC qui vous (ou votre fournisseur autorisé) permet de demander et de recevoir par voie électronique certains renseignements fiscaux dont dispose l'ARC afin de remplir certaines parties de votre déclaration. L'ARC reçoit la plupart des feuillets de renseignements fiscaux ainsi que d'autres renseignements sur l'impôt, tels que le T4, les renseignements sur les REER et les montants de report disponible. Pour utiliser ce service, vous devez être inscrit à Mon dossier et utiliser un logiciel homologué qui offre ce service. Pour en savoir plus, allez à arc.gc.ca/preremplir.



Laissez votre logiciel faire le travail

Nous pouvons remplir automatiquement une grande partie de votre déclaration de revenus si vous produisez votre déclaration en ligne et que vous êtes inscrit à Mon dossier.

Pour en savoir plus, allez à arc.gc.ca/preremplir.



Appendix 2F: Sample Recording Document – General Income Tax and Benefits Guide 2015

General Income Tax and Benefit Guide 2015

How to fill in and
file your 2015 tax return



Save time—file online!
[GO TO CRA.GC.CA/GETREADY](http://CRA.GC.CA/GETREADY)

5000-G



Canada Revenue
Agency

Agence du revenu
du Canada

Canada



Is this guide for you?

This guide will help you complete your 2015 income tax and benefit return. It is important to use the forms book for the province or territory where you lived at the end of the year so that your provincial or territorial tax and credits can be calculated properly. In your forms book you will find a copy of the return and schedules needed to calculate your federal and provincial or territorial tax and credits. To make sure you are using the correct forms book, see “Which forms book or other tax package should you use?” on page 8.

Table of contents

Some subjects in this guide relate to a numbered line on the return. We provide information about these subjects in the same order that the lines appear on the return or schedule. To find information about other subjects, see the index on page 77.

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La version française de ce guide est intitulée *Guide général d’impôt et de prestations – 2015*.

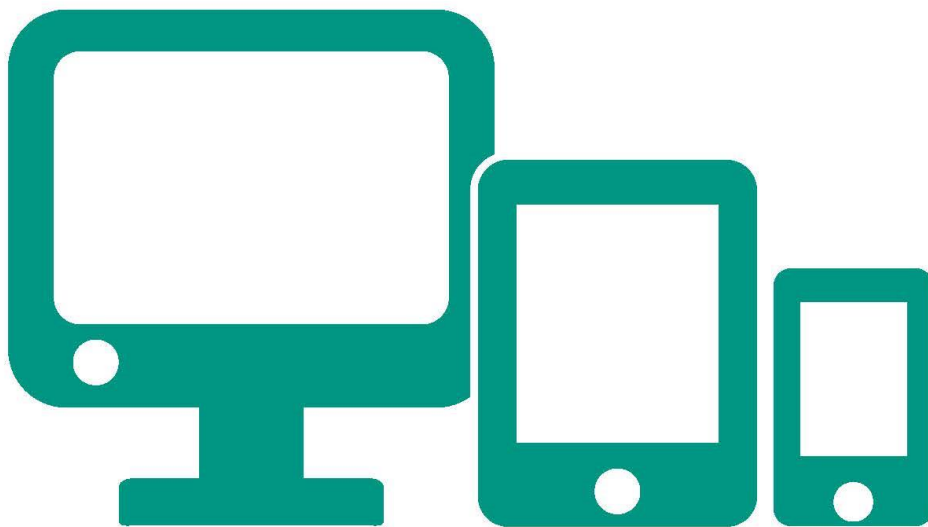
Unless otherwise noted, all legislative references are to the *Income Tax Act* and the *Income Tax Regulations*.

If you are blind or partially sighted, you can get our publications in braille, large print, etext, or MP3 by going to **cra.gc.ca/alternate**. You can also get our publications and your personalized correspondence in these formats by calling **1-800-959-8281**.



WHY NOT FILE ONLINE?

It's fast, easy, and secure!



Did you know that:

- you may be eligible for **free software**?
- if you register for My Account at cra.gc.ca/myaccount, you can use your user ID and password to **automatically fill in** parts of your tax return with information from your CRA account?
- if you are registered for direct deposit, you can **get your refund in as little as 8 days**?

For more information on how to file online,
go to cra.gc.ca/getready.

GO TO cra.gc.ca/getready TODAY



What's new for 2015?

We list the service enhancements and major changes below, including announced income tax changes that are not yet law at the time of printing. If they become law as proposed, they will be effective for 2015 or as of the dates given. For more information about these changes, see the areas outlined in green in this guide.

Our services

MyCRA – This is a new mobile application that lets you securely view and change key tax information. See page 14.

Auto-fill my return – The Canada Revenue Agency (CRA) can automatically fill in much of your tax return if you file electronically. See page 10.

Notice of assessment – Your notice of assessment will have a new look that makes it easier to see the most essential information first. See page 67 or go to cra.gc.ca/noticesandletters.

Individuals and families

Universal child care benefit (UCCB) – The UCCB has increased to \$160 per month for each qualified dependant under 6 years of age and there is a new benefit of \$60 per month for each qualified dependant aged 6 through 17. See page 12.

Child care expenses (line 214) – The maximum limit per child has increased by \$1,000. See Form T778, *Child Care Expenses Deduction for 2015*.

Family caregiver amount for children under 18 years of age (line 367) – The amount for children under 18 years of age has been eliminated and replaced by the enhanced universal child care benefit. Line 367 is now used for the family caregiver amount for children under 18 years of age. See page 44.

Family tax cut (line 423) – For 2014 and later years, the calculation for the family tax cut has been revised to allow unused tuition, education, and textbook amounts transferred from a spouse or common-law partner. See line 15 of Schedule 1-A, *Family Tax Cut*.

Children's fitness tax credit (lines 458 and 459) – The children's fitness tax credit is now a refundable credit. See page 64.

Interest and investments

Other deductions (line 232) – The minimum amount that must be withdrawn each year from a registered retirement income fund (RRIF), variable benefit money purchase registered pension plan (RPP), and pooled registered pension plan (PRPP) has been reduced. If you have withdrawn more than the reduced 2015 minimum amount, all or part of the excess may be eligible to be re-contributed to a RRIF, RPP, account under a PRPP, or to buy a qualifying annuity and deducted on line 232. See page 37.

Capital gains deduction (line 254) – The lifetime capital gains exemption for dispositions of qualified farm or fishing property made after April 20, 2015 has increased to \$1,000,000, resulting in a capital gains deduction limit of \$500,000. See Guide T4037, *Capital Gains*.

Interest paid on your student loans (line 319) – Interest paid on a Canada Apprentice Loan amount for registered Red Seal apprentices can be claimed on this line. See page 52. For more information about the Canada Apprentice Loan, go to servicecanada.gc.ca.

Investment tax credit (line 412) – Eligibility for the mineral exploration tax credit has been extended to flow-through share agreements entered into before April 2016. See page 58.

Form T1135, Foreign Income Verification Statement – This form has changed to introduce a simplified reporting method for individuals who own specified foreign property with a total cost of less than \$250,000 throughout the year. See Form T1135.

Tax-free savings account (TFSA) – The TFSA annual contribution limit has increased to \$10,000.

Other changes

Repeated failure to report income penalty – We may now charge you this penalty only if the amount of income you failed to report on your return was \$500 or more. The calculation of the penalty has changed. See page 9.



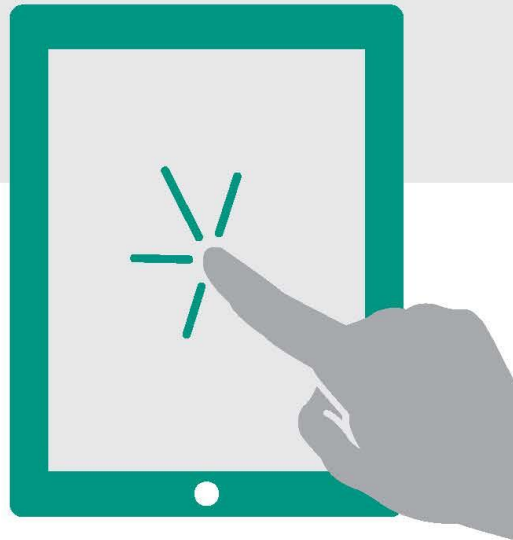
WANT TO CONNECT WITH THE CANADA REVENUE AGENCY ONLINE, ANYTIME?

Register today for [My Account!](#)
You can quickly and easily:

- Change your address
- Check the status of your return and benefits
- Print proof of income
- Verify RRSP and TFSA limits

And much more. With My Account,
you'll have your tax records
at your fingertips!

Go to cra.gc.ca/myaccount
to register, or go mobile with the
MyCRA mobile app, available
at cra.gc.ca/mobileapps.



GO TO cra.gc.ca/myaccount TODAY



Protect yourself against scammers

The phone rings. You answer—
the caller claims to be from the CRA.



Ask yourself:

- Do I owe money to the CRA?
- Is the caller using threatening language?
- Is the caller asking for information I would not provide in my tax return?
- Is the caller asking me to pay by prepaid credit card?
- Is the caller asking for information I know the CRA already has on file for me?

Beware of scams – suspicious emails, letters, or telephone calls that claim they are from the CRA but are not.

Learn more at cra.gc.ca/fraudprevention.



General information

Before you start

Do you have to file a return?

You must file a return for 2015 if **any** of the following situations apply:

- You have to pay tax for 2015.
- We sent you a request to file a return.
- You and your spouse or common-law partner elected to split pension income for 2015. See lines 115, 116, 129, and 210.
- You received working income tax benefit (WITB) advance payments in 2015.
- You disposed of capital property in 2015 (for example, if you sold real estate or shares) or you realized a taxable capital gain (for example, if a mutual fund or trust attributed income to you or you are reporting a capital gains reserve you claimed on your 2014 return).
- You have to repay all or part of your old age security or employment insurance benefits. See line 235.
- You have not repaid all amounts withdrawn from your registered retirement savings plan (RRSP) under the Home Buyers' Plan or the Lifelong Learning Plan. For more information, go to cra.gc.ca/hbp or see Guide RC4112, *Lifelong Learning Plan (LLP)*.
- You have to contribute to the Canada Pension Plan (CPP). This can apply if for 2015 the total of your net self-employment income and pensionable employment income is more than \$3,500. See line 222.
- You are paying employment insurance premiums on self-employment and other eligible earnings. See lines 317 and 430.

Even if none of these requirements apply, you can file a return if **any** of the following situations apply:

- You want to claim a refund.
- You want to claim the WITB for 2015.
- You want the GST/HST credit (including any related provincial credits). See page 12. For example, you may be eligible if you turn 19 before April 2017.
- You or your spouse or common-law partner want to begin or continue receiving Canada child tax benefit payments, including related provincial or territorial benefit payments. See page 12.
- You or your spouse or common-law partner want to claim the family tax cut.
- You have incurred a non-capital loss (see line 236) in 2015 that you want to be able to apply in other years.
- You want to carry forward or transfer the unused part of your tuition, education, and textbook amounts. See line 323.
- You want to report income for which you could contribute to an RRSP and/or a pooled registered pension plan (PRPP) to keep your RRSP/PRPP deduction limit (see page 30) for future years current.
- You want to carry forward the unused investment tax credit on expenditures you incurred during the current year. See line 412.

Retired seniors: look for the ▼ symbol

The ▼ symbol in this guide and in the forms book will help you find instructions for retired seniors. The symbol identifies common types of pension income, as well as deductions and credits that you may be entitled to.

If you received income or can claim deductions or credits that are **not identified** with the ▼ symbol, read the information for that type of income, deduction, or credit in this guide and in the forms book.



Which forms book or other tax package should you use?

Generally, you have to use the forms book for the province or territory where you resided on December 31, 2015. However, there are exceptions, such as **residential ties** (see the definition below) in another place. See the next section for the list of exceptions and also the section below for “Other publications you may need.”

If you resided in Quebec on December 31, 2015, use the forms book for residents of Quebec to calculate your federal tax only. You must also file a provincial income tax return for Quebec.

Residential ties – These ties include your home (owned or leased) and personal property, your spouse or common-law partner, and dependants. Other relevant ties may include social ties, driver’s licence, bank accounts and credit cards, and provincial or territorial hospitalization insurance. For more information, see Income Tax Folio S5-F1-C1, *Determining an Individual’s Residence Status*.

Exceptions

In the following situations, use the forms book or tax package specified:

- A. If on December 31, 2015, you had **residential ties** (see the definition in the previous section) in more than one province or territory, use the forms book for the province or territory where you have your most important residential ties. For example, if you usually reside in Ontario but were going to school in Alberta or Quebec, use the forms book for Ontario.
- B. If you are filing a return for a person who died in 2015, use the forms book for the province or territory where that person resided at the time of death.
- C. If you emigrated from Canada in 2015, use the forms book for the province or territory where you resided on the date you left. Mail your return to the International and Ottawa Tax Services Office, Post Office Box 9769, Station T, Ottawa ON K1G 3Y4 CANADA.
- D. If you resided outside Canada on December 31, 2015, but kept significant **residential ties** (see the definition in the previous section) with Canada, you may be considered a **factual resident** of Canada. Use the forms book for the province or territory where you kept your residential ties.

You also have to complete Form T1248, *Information About Your Residency Status* – Schedule D, and attach it to your return. Mail your return to the International and Ottawa Tax Services Office, Post Office Box 9769, Station T, Ottawa ON K1G 3Y4 CANADA. If, under a tax treaty, you are considered to be a resident of another country, this may not apply.

- E. Generally, if you are **not** considered to be a factual resident of Canada (see the previous section), and on December 31, 2015, you resided outside Canada and were a government employee, a member of the Canadian Forces or their overseas school staff, or working under a Canadian International Development

Agency program, you may be considered a **deemed resident** of Canada. Use the tax package for **non-residents and deemed residents of Canada**. This may also apply to your spouse or common-law partner, dependent children and other family members.

- F. If you stayed in Canada for 183 days or more in 2015, you did not establish significant **residential ties** (see the definition in the previous section) with Canada, and under a tax treaty, you were not considered a resident of another country, you will be considered a **deemed resident** of Canada. Use the tax package for **non-residents and deemed residents of Canada**.
- G. If throughout 2015 you did not have significant **residential ties** (see the definition in the previous section) with Canada and neither E nor F applies, you may be considered a **non-resident** of Canada for tax purposes. Use the tax package for **non-residents and deemed residents of Canada**.

However, if you earned income from employment in a province or territory, or earned income from a business with a permanent establishment in a province or territory, use the forms book for that province or territory. Also complete Form T1248, *Information About Your Residency Status* – Schedule D, and attach it to your return.

Other publications you may need

Unless you resided in Canada all year, you also need one or more of the following publications:

- If you were a non-resident and you earned income from employment or you earned income from a business with a permanent establishment in Canada, get Guide T4058, *Non-Residents and Income Tax*.
- If you were a non-resident and you received rental income from real or immovable property in Canada, get Guide T4144, *Income Tax Guide for Electing Under Section 216*.
- If you were a non-resident and you received certain other kinds of income from Canada (including pensions and annuities), get Pamphlet T4145, *Electing Under Section 217 of the Income Tax Act*.
- If you were a newcomer to Canada in 2015, get Pamphlet T4055, *Newcomers to Canada*.
- If you emigrated from Canada during 2015, go to cra.gc.ca/tx/nrdsnts/ndvdlslvng-eng.html.

How to get the tax package you need

If you are filing electronically, use your tax preparation software or web application to select the province or territory where you resided on December 31, 2015.

If you are filing a paper return, you can get a guide, a forms book for your province or territory, and most of our publications at cra.gc.ca/forms.



What date is your return for 2015 due?

Generally, your return for 2015 has to be filed **on or before April 30, 2016**.

Note

If you file your return after April 30, 2016, your GST/HST credit (including any related provincial credits), Canada child tax benefit payments (including related provincial or territorial payments), and old age security benefit payments may be delayed.

Self-employed persons – If you or your spouse or common-law partner carried on a business in 2015 (other than a business whose expenditures are primarily in connection with a tax shelter), your return for 2015 has to be filed **on or before June 15, 2016**. However, if you have a balance owing for 2015, you have to pay it **on or before April 30, 2016**. For more information about how to make your payment, see line 485.

Exception to the due date of your return

When the due date falls on a Saturday, a Sunday, or a holiday recognized by the CRA, we consider your return to be filed on time if we receive it or it is postmarked on the next business day. For more information, go to cra.gc.ca/dates-ind.

Deceased persons

If you are the legal representative (the executor, administrator, or liquidator) of the estate of a person who died in 2015, you may have to file a return for 2015 for that person. For more information about your filing requirements and options and to know what documents are required, see Guide T4011, *Preparing Returns for Deceased Persons*, and Information Sheet RC4111, *What to do following a death*.

Note

If you received income in 2015 for a person who died in 2014 or earlier, do not file an individual return for 2015 for that income on behalf of that person. Instead, you may have to file a *T3 Trust Income Tax and Information Return* for the estate.

What penalties and interest do we charge?

Late-filing penalty

If you owe tax for 2015 and do not file your return for 2015 **within the dates** we specify under “What date is your return for 2015 due?” in the previous section, we will charge you a late-filing penalty. The penalty is **5%** of your 2015 balance owing, **plus 1%** of your balance owing for each full month your return is late, to a maximum of **12 months**.

If we charged a late-filing penalty on your return for 2012, 2013, or 2014, your late-filing penalty for 2015 may be **10%** of your 2015 balance owing, **plus 2%** of your 2015 balance owing for each full month your return is late, to a maximum of **20 months**.

Tax Tip

Even if you cannot pay your full balance owing on or before April 30, 2016, you can avoid the late-filing penalty by filing your return on time.

Repeated failure to report income penalty

If you failed to report an amount on your return for 2015 **and** you also failed to report an amount on your return for 2012, 2013, or 2014, you may have to pay a federal and provincial or territorial repeated failure to report income penalty. Under proposed changes, if you did not report an amount of income of \$500 or more for a tax year, it will be considered a failure to report income.

As a result of the proposed changes, the federal and provincial or territorial penalties are each equal to the lesser of:

- 10% of the amount you failed to report on your return for 2015; and
- 50% of the difference between the understated tax (and/or overstated credits) related to the amount you failed to report and the amount of tax withheld related to the amount you failed to report.

However, if you voluntarily tell us about an amount you failed to report, we may waive these penalties. For more information, see “What is a voluntary disclosure?” on page 68 or go to cra.gc.ca/voluntarydisclosures.

False statements or omissions penalty

You may have to pay a penalty if you knowingly or under circumstances amounting to gross negligence have made a false statement or an omission on your 2015 return.

The penalty is equal to the greater of:

- \$100; and
- 50% of the understated tax and/or the overstated credits related to the false statement or omission.

However, if you voluntarily tell us about an amount you failed to report and/or credits you overstated, we may waive this penalty. For more information, see “What is a voluntary disclosure?” on page 68 or go to cra.gc.ca/voluntarydisclosures.

Interest

If you have a balance owing for 2015, we charge compound daily interest starting May 1, 2016, on **any unpaid amounts owing** for 2015. This includes any balance owing if we reassess your return. In addition, we will charge you interest on the penalties explained in the previous sections, starting the day after your return is due.



Cancel or waive penalties and interest

The CRA administers legislation, commonly called the taxpayer relief provisions, that gives the CRA discretion to cancel or waive penalties or interest when taxpayers cannot meet their tax obligations due to circumstances beyond their control.

The CRA's discretion to grant relief is limited to any period that ended within 10 years before the calendar year in which a request is submitted or an income tax return is filed.

For penalties, the CRA will consider your request only if it relates to a tax year or fiscal period ending in any of the 10 calendar years before the year in which you make your request. For example, your request made in 2016 must relate to a penalty for a tax year or fiscal period ending in 2006 or later.

For interest on a balance owing for any tax year, the CRA will consider only the amounts that accrued during the 10 calendar years before the year in which you make your request. For example, your request made in 2016 must relate to interest that accrued in 2006 or later.

For more information about relief from penalties or interest, go to cra.gc.ca/taxpayerrelief. To submit your request for relief use Form RC4288, *Request for Taxpayer Relief – Cancel or Waive Penalties or Interest*.

When will we pay interest?

We will pay you compound daily interest on your tax refund for 2015. The calculation will start on the **latest** of the following three dates:

- May 31, 2016;
- the 31st day after you file your return; and
- the day after you overpaid your taxes.

How to file your return

Filing your return through the Internet

EFILE

EFILE is a secure service that lets authorized service providers, including a discounter, to complete and file your return for you electronically. For more information go to cra.gc.ca/efile-individuals.

NETFILE

NETFILE is a secure service that allows you to file your return through the Internet if you prepare your return with tax preparation software or a web tax application. For a list of available software and applications, including **free ones**, go to cra.gc.ca/netfilessoftware.

Most individuals are eligible to use NETFILE. For more information or to file your return, go to cra.gc.ca/netfile.

Notes

Before filing online, your information, including your address, must be up to date. If you have registered with the My Account service, you can change your information online before filing your return by going to cra.gc.ca/myaccount.

Previous-year tax software, starting with the 2013 tax year, can be used to prepare and file a previous-year tax return.

Auto-fill my return

Auto-fill my return is a new secure CRA service that allows you or your authorized service provider to electronically request and receive tax information that the CRA has available at the time you are filing your return, to help fill in certain parts of your return. CRA will have most tax information slips and other tax-related information, such as T4, RRSP information and carry forward amounts. To use this service you must be registered with My Account, and be using a certified software product that offers this service. For more information go to cra.gc.ca/auto-fill.



Let your software do the work

We can automatically fill in much of your tax return if you file online and are registered for My Account.

For more information, go to cra.gc.ca/auto-fill.



Appendix 3: Financial Proposal

The Bidder must submit their financial bid in accordance with Basis of Payment in Annex B.

Bidders must submit firm rates in Canadian funds, applicable taxes excluded, for the provision of the services outlined in Annex A “Statement of Work”.

PRICING SCORE

The bid evaluation pricing score will be derived by multiplying the bidder’s proposed unit price for each item listed by their estimated quantities and then tallying the total cost.



Part 7 Model Contract

THIS DOCUMENT CONTAINS A SECURITY REQUIREMENT

The following clauses and conditions apply to and form part of any contract resulting from the solicitation.

7.1 Revision of Departmental Name

Reference to the Minister of Public Works and Government Services or to Public Works and Government Services Canada contained in any term, condition or clause of the contract shall be interpreted as a reference to the Commissioner of Revenue or the Canada Revenue Agency, as the case may be, with the exception of the following clauses:

- a) Standard Clauses and Conditions; and
- b) Security Requirements.

7.2 Agency Restructuring

In cases where the Contracting Authority's department or agency is being reconfigured, absorbed by another government department or agency, or disbanded entirely, the Commissioner may, by giving notice to the Contractor, designate another Contracting Authority for all or part of the Contract.

7.3 Requirement

The Contractor must perform the Work in accordance with the Statement of Work (SOW) at Annex A, attached hereto and forming part of the Contract

7.4 Period of Contract

The period of the Contract is from _____ to _____ inclusive.

7.5 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to three (3) additional one (1) year period(s) under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

The option may only be exercised by the Contracting Authority and will be evidenced, for administrative purposes only, through a contract amendment. The Contracting Authority may exercise an option at any time before the expiry of the Contract by sending a written notice to the Contractor.

7.6 Option to Purchase Additional Quantities of the Goods, Services or Both

The Contractor grants to Canada the irrevocable option to acquire the additional quantities of the goods, services or both described at Annex A of the Contract under the same terms and conditions and at the prices and/or rates stated in the Contract.

The option may only be exercised by the Contracting Authority and will be evidenced, for administrative purposes only, through a contract amendment. The Contracting Authority may exercise an option at any time before the expiry of the Contract by sending a written notice to the Contractor.



7.7 Standard Clauses and Conditions SACC A0000C (2012-07-16)

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada (PWGSC).

The Manual is available on the PWGSC Website: <https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>

The following Clauses are incorporated by reference:

SACC Reference	Clause Title	Date
A2000C	Foreign Nationals (Canadian Contractor)	2006-06-16
A3015C	Certifications - Contract	2014-06-26
A9065C	Identification Badge	2006-06-16
A9068C	Site Regulations	2010-01-11
A9113C	Handling of Personal Information	2014-11-27
A9117C	T1204 – Direct Request by Customer Department	2007-11-30
C6000C	Limitation of Price	2011-05-16
C0711C	Time Verification	2008-05-12
G1005C	Insurance	2008-05-12
H1001C	Multiple Payments	2008-05-12

7.8 General Conditions

2035 (2016-04-04) General Conditions – Higher Complexity - Services, apply to and form part of the Contract.

Section 01 titled “Interpretation” the definition of "Canada", "Crown", "Her Majesty" or "the Government" is hereby amended to read: "Canada", "Crown", "Her Majesty" or "the Government" means Her Majesty the Queen in right of Canada as represented by the Canada Revenue Agency (CRA).

Section 02 titled “Standard Clauses and Conditions” is hereby amended to delete the phrase “Pursuant to the Department of Public Works and Government Services Act, S.C. 1996, c. 16,” The remainder of Section 02 remains unchanged.

Section 16 titled “Payment Period” will not apply to payment made by credit cards.

Section 17 titled “Interest on Overdue Accounts” will not apply to payment made by credit cards.

Section 22 titled “Confidentiality”,

Subsection 5 is hereby amended to delete Public Works and Government Services (PWGSC) and insert Canada Revenue Agency (CRA).

Subsection 6 is hereby amended to delete “PWGSC Industrial Security Manual and its supplements”, and insert “Security Requirements for the Protection of Sensitive Information” issued by the CRA, Security and Internal Affairs Directorate (SIAD). The remainder of Section 22 remains unchanged.



Section 41 titled "Integrity Provisions- Contract"; subsection 1 is hereby deleted in its entirety and replaced with:

The Supplier Integrity Directive (SID) incorporated by reference into the bid solicitation is incorporated into, and forms a binding part of the Contract. The Contractor must comply with the provisions of the SID, which can be found on the Canada Revenue Agency's website at <http://www.cra-arc.gc.ca/gncy/prcrmnt/menu-eng.html>.

7.9 Security Requirements

The following security requirement (SRCL and related clauses) applies and forms part of the Contract.

Security Requirements – Canadian Contractors

Document Safeguarding and/or Production Capabilities – with Computer Systems

1. The Contractor personnel requiring access to Protected information, assets or sensitive work site(s) must each hold a valid Reliability screening, granted by the Security and Internal Affairs Directorate (SIAD) of the Canada Revenue Agency (CRA) or the Canadian and International Industrial Security Directorate (CIISD) of Public Works and Government Services Canada (PWGSC).
2. The Contractor must not remove any Protected information or assets from the identified and approved work site(s), and the Contractor must ensure that its personnel are made aware of and comply with this restriction.
3. Processing of material only at the Protected B level is permitted under the Contract. The work must be done either on a separate stand-alone computer system at the Contractor's site or on a restricted directory that is only accessible to Contractor personnel who have the need-to-know for the performance of the Contract.
4. Subcontracts which contain security requirements are not to be awarded without the prior written permission of CRA.
5. The Contractor must comply with the provisions of the:
 - Security Requirement Check List (SRCL), attached as Appendix C of the contract; and
 - Security Requirements for Protection of Sensitive Information issued by CRA, Security and Internal Affairs Directorate.

These may be viewed at <http://www.cra-arc.gc.ca/gncy/prcrmnt/menu-eng.html>

7.10 Authorities

7.10.1 Contracting Authority A1024C (2007-05-25)

The Contracting Authority for the Contract is:

Name: Phuong Ly

Telephone Number: (613) 957-3291 or (613) 618-2618

Fax Number: (613) 957-6655



E-mail address: Phuong.Ly@cra-arc.gc.ca

The Contracting Authority is responsible for the management of the Contract, and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

7.10.2 Project Authority A1022C (2007-05-25)

To be completed at the time of Contract award.

Name: _____

Address: _____

Telephone Number: _____

Fax Number: _____

E-mail Address: _____

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority, however the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

7.10.3 Contractor's Representative

To be completed at the time of Contract award.

Name:

Address:

Telephone Number:

Fax Number:

E-mail Address:

7.11 Contractor Identification Protocol

The Contractor must be responsible for ensuring that each of its employees, officers, directors, agents, and subcontractors (hereinafter referred to as "Contractor Representative") complies with the following self-identification requirements:

1. A Contractor Representative who attends a Government of Canada meeting whether internal or external must identify themselves as being a representative of the Contractor prior to the commencement of the meeting to ensure that each meeting participant is aware of the fact that the individual is not a government employee;



2. During the performance of any Work at a Government of Canada site, each Contractor Representative must be clearly identified at all times as being a Contractor Representative; and
3. If a Contractor Representative requires the use of the Government of Canada's e-mail system in the performance of the Work, then the individual must clearly identify themselves as a non-government employee in all electronic mail in the signature block as well as under "Properties".

This identification protocol must also be used in all other correspondence, communication and documentation.

7.12 Travel and Living Expenses

The CRA will not cover any travel and living expenses.

7.13 Work Authorization Process

The Contractor shall not commence any Work described in the Contract until the Contractor receives authorization from the CRA to proceed with the Work.

- The CRA will authorize the Work with the Contractor, at the CRA's discretion, by submitting a Task Authorization form, signed by the CRA and sent to the Contractor via facsimile or email.

7.14 Task Authorization Process - SACC Clauses CRA Mod B9054C 2014-06-26

7.14.1 Task Authorization:

The Work or a portion of the Work to be performed under the Contract will be on an "as and when requested basis" using a Task Authorization (TA). The Work described in the TA must be in accordance with the scope of the Contract.

7.14.2 Task Authorization Process:

The Project Authority will provide the Contractor with a description of the task using the Task Authorization Form specified in Annex A-1.

The Task Authorization (TA) will contain the details of the activities to be performed, a description of the deliverables, and a schedule indicating completion dates for the major activities or submission dates for the deliverables. The TA will also include the applicable basis and methods of payment as specified in the Contract.

The Contractor must not commence work until a TA authorized by the Project Authority has been received by the Contractor. The Contractor acknowledges that any work performed before a TA has been received will be done at the Contractor's own risk.

The Contractor must send written confirmation no later than 2 hours after receipt of the TA.

7.15 Reports

7.15.1 Periodic Usage Reports - Contracts with Task Authorizations

The Contractor must compile and maintain records on its provision of services to the Canada Revenue Agency under authorized Task Authorizations issued under the Contract.



The Contractor must provide this data in accordance with the reporting requirements detailed below. If some data is not available, the reason must be indicated. If services are not provided during a given period, the Contractor must still provide a "nil" report.

Upon request from CRA, the Contractor must provide the Agency with a report at no additional cost to the Agency. The data must be submitted to the Contracting Authority no later than 15 calendar days after receipt of the request.

7.15.2 Reporting Requirement- Details

A detailed and current record of all authorized tasks must be kept for each contract with a task authorization process. This record must contain

For each authorized task:

- a. the authorized task number or task revision number(s);
- b. a title or a brief description of each authorized task;
- c. the total estimated cost specified in the authorized Task Authorization (TA) of each task, exclusive of Applicable Taxes;
- d. the total amount, exclusive of Applicable Taxes, expended to date against each authorized task;
- e. the start and completion date for each authorized task; and
- f. the active status of each authorized task, as applicable.

For all authorized tasks:

- a. the amount (exclusive of Applicable Taxes) specified in the contract (as last amended, as applicable) as Canada's total liability to the contractor for all authorized TAs; and
- b. the total amount, exclusive of Applicable Taxes, expended to date against all authorized TAs.

7.16 Delivery

Deliverables must be received by the Project Authority at the place and time specified herein.

7.17 Work Location

The work location will be at the Contractor's premises.

7.18 Inspection and Acceptance

All deliverables under the Contract shall be subject to inspection and acceptance by the Project Authority at destination.

7.19 Basis of Payment

Refer to Annex B.

7.20 Minimum Work Guarantee - All the Work - Task Authorizations SACC B9030C 2011-05-16

1. In this clause, "*Maximum Contract Value*" means the amount specified in the "Limitation of Expenditure" clause set out in the Contract; and "*Minimum Contract Value*" means \$10,000.00.
2. Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or, at Canada's option, to pay the Contractor at the end of the Contract in accordance with paragraph 3. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract



period to perform the Work described in the Contract. Canada's maximum liability for work performed under the Contract must not exceed the Maximum Contract Value, unless an increase is authorized in writing by the Contracting Authority.

3. In the event that Canada does not request work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the total cost of the Work requested.
4. Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default.

7.21 Limitation of Expenditure - Cumulative Total of all Task Authorizations SACC C9010C 2013-04-25

Canada's total liability to the Contractor under the Contract for all authorized Task Authorizations (TAs), inclusive of any revisions, must not exceed the sum of \$ _____. Customs duties are excluded and Applicable Taxes are extra. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:

- a) when it is 75 percent committed, or
- b) four (4) months before the contract expiry date, or
- c) as soon as the Contractor considers that the sum is inadequate for the completion of the Work required in all authorized TAs, inclusive of any revisions, whichever comes first.

If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority, a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

7.22 Payment Process

At Canada's discretion the Contractor will be paid using direct deposit, credit card or cheque. All communications regarding the specific method of payment, including changes thereto, will be in writing via email as it's not Canada's desire to formally amend the Contract if the payment method is changed.

At its sole discretion Canada may change the method of payment at any time during the period of the Contract, including any extension thereto, to one of the other two payment methods stated above.

It is the sole responsibility of the Contractor to ensure that their organization is entitled to receive payment from the Government of Canada.

7.22.1 Payment by Direct Deposit

The Contractor shall accept Direct Deposit for payment of the goods and/or services described herein. Payments by direct deposit will be subject to Article 16 – Payment Period and Article 17 - Interest on Overdue Accounts, set out in 2035 General Conditions (2016-04-04) forming part of the Contract.

To complete or amend a direct deposit registration, the Contractor must complete the Vendor Electronic Payment Registration form accessible at: <http://www.cra-arc.gc.ca/E/pbg/tf/rc231/rc231-14e.pdf>

It is the sole responsibility of the Contractor to ensure that the information and account number submitted to Canada via their Vendor Electronic Payment Registration form is up to date. Should the Contractor's



information within the Vendor Electronic Payment Registration form not be accurate or up to date, the provisions identified herein under Article 16 – Payment Period and Article 17 - Interest on Overdue Accounts, set out in 2035 General Conditions (2016-04-04) forming part of the Contract will not apply, until the Contractor corrects the matter.

7.22.2 Payment by Credit Card

The Contractor shall accept Government of Canada Acquisition Cards (credit cards) for payment of the goods and/or services described herein. Payments by credit card will not be subject to Article 16 – Payment Period and Article 17 - Interest on Overdue Accounts, set out in 2035 General Conditions (2016-04-04) forming part of the Contract.

The CRA Acquisition Card is currently a MasterCard provided by Bank of Montreal. At any time during the period of the Contract, including any exercised option period(s), the CRA reserves the right to change its acquisition card type or provider.

7.22.3 Payment by Cheque

The Contractor shall accept Government of Canada cheques for the payment of goods and/or services described herein.

7.23 Certifications

The continuous compliance with the certifications provided by the Contractor in its bid and the ongoing cooperation in providing associated information are conditions of the Contract. Certifications are subject to verification by Canada during the entire period of the contract. If the Contractor does not comply with any certification, fails to provide the associated information, or it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

7.23.1 Federal Contractors Program for Employment Equity - Default by the Contractor

The Contractor understands and agrees that, when an Agreement to Implement Employment Equity (AIEE) exists between the Contractor and Employment and Social Development Canada (ESDC) - Labour, the AIEE must remain valid during the entire period of the Contract. If the AIEE becomes invalid, the name of the Contractor will be added to the "[FCP Limited Eligibility to Bid](#)" list. The imposition of such a sanction by ESDC will constitute the Contractor in default as per the terms of the Contract.

7.24 Confidentiality Document

The Contractor, as a person engaged by or on behalf of Her Majesty the Queen in right of Canada must sign the certification appearing in Annex D stating that the Contractor has read Sections 239 and 241 of the Income Tax Act and Sections 295 and 328 of the Excise Tax Act and understands that the Contractor is subject to and agrees to comply with those provisions. The above referenced Sections of the Acts are available (<http://laws-lois.justice.gc.ca/eng/acts/l-3.3/> and <http://laws-lois.justice.gc.ca/eng/acts/e-15/>).

The Contractor will use the services of any persons it requires in order to carry out its responsibilities under the Contract. If the Contractor employs such persons or contracts for their services, the Contractor will also pay their remuneration and all related expenses. The Contractor will also engage such persons whose services are to be utilized, on behalf of Her Majesty the Queen in right of Canada, for the purposes



of Sections 239 and 241 of the Income Tax Act and Sections 295 and 328 of the Excise Tax Act. Each person so engaged will be required by the Contractor, as a pre-condition to assisting the Contractor in carrying out its responsibilities under the Contract, to sign the certification appearing in Annex D attached hereto, stating that they have read the provisions of Sections 239 and 241 of the Income Tax Act and Sections 295 and 328 of the Excise Tax Act and understands that they are subject to such provisions.

The Contractor must provide copies of all executed acknowledgement documents to the Contracting Authority designated herein prior to any work commencing under the Contract.

7.25 Joint Venture

If the Contract is awarded to a joint venture, all members of the joint venture will be jointly and severally or solidarily liable for the performance of the Contract.

In the case of a contractual joint venture, no dispute, claim or action for damages, whether based in contract, or in tort, or any other theory of law, howsoever arising from the Request for Proposal, Contract, or any other related or subsequently issued documents including without limitation Task Authorizations, Contract Amendments, may be commenced, or brought against the CRA, including without limitation any of its officers, employees or agents unless each member of the joint venture is a party to such dispute, claim, or action (as the case may be).

The Contractor shall obtain the prior written approval of the Contracting Authority to any change in the membership of a contractual joint venture after Contract Award. Any change in the membership of a contractual joint venture after Contract Award without the prior written approval of the Contracting Authority shall be deemed to be default under the Contract.

The joint venture represents and warrants that it has appointed and granted full authority to (name to be inserted at Contract Award), the "Lead Member", to act on behalf of all members as its representative for the purposes of executing documentation relating to the Contract, including but not limited to Contract Amendments and Task Authorizations.

In the event of a contractual joint venture, all payments due and owing to the joint venture shall be made by the Canada Revenue Agency to the Lead Member of the joint venture. Any such payment to the Lead Member of the joint venture shall be deemed to be payment to the joint venture and shall act as a release from all the members of the joint venture.

By giving notice to the Lead Member the Canada Revenue Agency will be deemed to have given notice to all the members of the joint venture.

7.26 Proactive Disclosure of Contracts with Former Public Servants CRA Mod A3025C 2013-03-21

By providing information on its status, with respect to being a former public servant in receipt of a Public Service Superannuation Act (PSSA) pension, the Contractor has agreed that this information will be reported on departmental websites as part of the published proactive disclosure reports.

7.27 Applicable Laws SACC A9070C (2014-06-26)

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in _____.



7.28 Priority of Documents SACC A9140C (2007-05-25)

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

1. the Articles of Agreement;
2. the general conditions 2035 (2016-04-04) General Conditions – Higher Complexity – Services;
3. Annex A: Statement of Work;
4. Annex B: Basis of Payment;
5. Annex C: Security Requirements Check List (if applicable);
6. Annex D: Confidentiality Certification;
7. The Contractor's proposal dated (insert date of bid), as amended on (insert date(s) of amendment(s), if applicable).

7.29 Training and Familiarization of Contractor Personnel

7.29.1 Training of Contractor Personnel

Any training required by a new or replacement resource will be the responsibility of the Contractor, including training the resource for newly implemented software. The Contractor will assume all associated costs, including training pertaining to familiarization during the start-up of the Contract and Contract period for staff replacements. Training of the resource during the start-up period must take place without a reduction in service level. Time spent on such training will not be billed to, nor paid by, CRA.

7.29.2 Familiarization Period

Prior to the completion of the Contract, it may be necessary for another resource to undertake a period of familiarization and training before the completion date. The Contractor will be required to familiarize the incoming resource according to the process described above or through the use of another approach negotiated with and acceptable to CRA.

7.30 Alternative Dispute Resolution

NEGOTIATION FOLLOWED BY MANDATORY MEDIATION, THEN, IF NECESSARY BY ARBITRATION OR LITIGATION

The parties agree to meet, negotiate in good faith, and attempt to resolve, amicably, any dispute arising out of or related to the contract or any breach thereof.

If the parties are unable to resolve the dispute through negotiations within 10 working days, the parties agree to attempt to resolve the dispute through mediation by submitting the dispute to a sole mediator selected jointly by the parties. The mediator will be chosen from a roster of qualified mediators maintained by the Canada Revenue Agency. All costs shall be shared equally between the disputing parties.

If a dispute cannot be settled within a 15 calendar day period after the mediator has been appointed, or if the parties are unable to select a mediator within 15 calendar days of the date of provision of notice by one party to the other of the intention to proceed to mediation, or such longer period as agreed to by the



parties, the parties shall have the right to resort to any remedies permitted by law, including but not limited to arbitration or litigation.

All defences based on the passage of time shall be tolled pending the termination of the mediation.

7.30.1 Procurement Ombudsman

The parties understand that the Procurement Ombudsman appointed pursuant to Subsection 22.1 (I) of the Department of Public Works and Government Services Act will, on request and consent of the parties, participate in these meetings to resolve any such dispute, and subject to their consent to bear the cost of such process, provide to the parties a proposal for an alternative dispute resolution process to resolve their dispute. The Office of the Procurement Ombudsman may be contacted by telephone at 1-866-734-5169 or by e-mail at boa.opo@boa.opo.gc.ca.

7.30.2 Contract Administration

The parties understand that the Procurement Ombudsman appointed pursuant to Subsection 22.1 (I) of the Department of Public Works and Government Services Act will review a complaint filed by [the supplier or the contractor or the name the entity awarded the contract] respecting administration of the contract if the requirements of Subsection 22.2(1) of the Department of Public Works and Government Services Act and Sections 15 and 16 of the Procurement Ombudsman Regulations have been met, and the interpretation and application of the terms and conditions and the scope of the work of the contract are not in dispute. The Office of the Procurement Ombudsman may be contacted by telephone at 1-866-734-5169 or by e-mail at boa.opo@boa.opo.gc.ca.



Part 8 Annexes

The following Annexes apply to and form part of the Contract:

ANNEX A: STATEMENT OF WORK

ANNEX A-1 TASK AUTHORIZATION

ANNEX B: BASIS OF PAYMENT

ANNEX C: SECURITY REQUIREMENTS CHECK LIST (SRCL)

ANNEX D: CERTIFICATIONS



Annex A - Statement of Work

8.1 Title

Audio Recording Services

8.2 Objective

Canada Revenue Agency (CRA) seeks to establish an “as and when requested” contract with a single supplier to fulfill audio recording services requirements for the Electronic Print and Media Directorate (EPMD) of the Public Affairs Branch (PAB).

8.3 Background

CRA makes available internal and external publications intended for use by the general public. Additionally, CRA provides publications to Canadians with disabilities in various multiple formats such as braille, large print, e-text, and audio recordings. The Agency is legally required to provide documents in multiple formats to individuals when requested.

8.4 Scope

Canadian taxpayers can request audio recordings of personalized and non-personalized documents at any time throughout the year. The deliverable for any given audio recording service may be required in either English or French, or both languages. Respect of delivery timelines, high levels of quality and 100% accuracy are crucial elements for audio recording services.

The annual number of audio recording Task Authorizations (TA) issued varies from year to year. Approximately 100 TAs were issued last year. The peak period during the year for recording of tax program material is from September to March.

8.5 Definitions

Recording – The act or process of recording sound for subsequent reproduction for broadcast.

Formatting – Formatting refers to organizing and preparing the content of a document to be recorded in audio format.

Forms – An electronic or print document with blank spaces for insertion of required or requested information. A form is comprised of text, input fields, and may also contain graphics.

Protected Information – Refers to any information that could compromise, cause **injury** to an individual, an organization or the CRA.

Publications – Any product created by the act of publishing. Publications may contain plain text, graphics, charts, sample forms and/or screen shots.

Personalized documents – Refers to outputs that pertain to personal information specific to individual CRA taxpayers (e.g. Statements of Account, Notices of Assessment, and Benefit Program Notices)

Non-personalized documents – Documents related to the preparation and filing of personal income tax returns. Non-personalized documents do not contain information specific to individual CRA taxpayers.



Tax program material – Information regarding the administration of tax, benefits, and related programs (e.g. T1 General Package, and T1 Non-Resident)

Narration – Narration in the context of audio recordings refers to reading clearly and precisely the content of a document to be recorded in audio format for use by persons with disabilities.

Normal Business Hours – Normal business hours are defined as 9 a.m. to 5 p.m. (Eastern Daylight Saving Time [EDT] or Eastern Standard Time [EST], as applicable), Monday to Friday inclusively, excluding Canadian federal government statutory holidays (e.g. New Year's day, Good Friday, Easter, Victoria Day, Canada Day, Civic Holiday, Labour Day, Thanksgiving, Remembrance Day, Christmas, Boxing Day).

8.6 Recording

All recordings must be prepared in a special format suitable for persons with disabilities that meet the following requirements.

8.6.1 Formatting

Formatting refers to organizing and preparing the content of a document to be recorded in audio format. Each page must begin with a file name (e.g. T4044 page 1, T4044 page 2, etc.). Any significant changes made to formatting prior to the commencement of recording must first be approved for use by EPMD.

8.6.2 Narration

Narration must be conducted in a closed-in, sound-proof recording room (combination of a recording room and a control room) and must be performed by resources fully trained in the production of such materials.

8.6.3 Technical Specifications

The technical specifications for all digital audio recording must be 16 bit, 44.1 kHz in word length and are to be data compressed as MP3 files and may vary from 22.05 kHz 16-bit mono to 44.1 kHz 16-bit mono. Digital MP3 audio recordings must be a minimum sample rate of 44.1 kHz.

8.6.4 Bilingual Content

The Contractor must record the information in English or French or both official languages, as requested by CRA. The language quality of the narrator's speech provided in one language must be comparable to the language quality of the speech provided in the other language.

The requirements for language quality include but are not limited to:

1. Ease and fluency of a native speaker in both official languages; and
2. No deficiencies in pronunciation, grammar, and vocabulary that can interfere with communication; and
3. Clarity of message.



8.7 Quality Control

8.7.1 Quality Criteria

The CRA reserves the right to update the quality criteria at any time with notification to the contractor.

Quality criteria for evaluating the quality of recording performed by the contractor are the following:

- a) Narration follows the supplied documentation, forms or publications, provided (e.g. no mispronounced words, no discrepancies between text and narration, no repetitions, and no omissions).
- b) Each document must be narrated in one voice (i.e. by the same narrator) in its entirety.
- c) Page numbers are read at the beginning of each page.
- d) Footnotes are read at the end of the sentence as it appears.
- e) Tables are described as they are presented.
- f) No presence of background noise in narration.
- g) Automated voices are not acceptable.
- h) Narrator has no speech impediments and does not slur.
- i) Narrator's cadence is consistent throughout the entire recording.

8.7.2 In-production Quality Assurance

A fully-trained narrator and a supervisor must work in a closed-in sound-proof recording room (combination of a recording room and a control room) as a team using identical recording material. The contractor is required to review the recording to ensure that any errors are caught and corrected before the product is finalized and sent to the CRA.

8.7.3 EPMD Quality Assurance

EPMD will conduct random reviews of audio files received from the Contractor and if errors are found the Contractor will be required to make corrections to the audio recording based on this review in the same voice and voice quality as the original audio recording.

8.7.4 Corrections

For all corrections, the audio recording must be revised, completed and delivered by email to EMPD within a maximum of 24 hours from date and time on which the EPMD identifies the errors to the Contractor. No additional charges are to be incurred by the CRA for corrections.

Errors will be identified in a PDF using the commenting function within Adobe Acrobat and returned to the contractor through email.

8.7.5 Returns

In the event of an unsatisfactory audio recording, the CRA must have the option of:

- a) returning the recording for correction at no extra cost;
- b) communicating with the quality assurance reviewer or lead narrator to facilitate the correction process;
- c) asking for another lead narrator and quality assurance reviewer to perform the corrections or any subsequent requests; and



- d) obtaining, in certain cases, a refund up to the full amount.

8.7.6 Refunds

The CRA must have the option of being awarded a refund up to the full amount for an order if the Contractor:

- a) fails to meet the expected delivery time;
- b) delivers recordings with major mistakes;
- c) delivers multiple recording with minor mistakes; or
- d) delivers an unsatisfactory recording after having been asked to correct it one time.

8.8 Delivery Timeframes

The Contractor must adhere to delivery timeframes, unless otherwise amended through a

Task Authorization on an individual basis, based on the following requirements:

1. The delivery timeframe begins at the time the TA is sent to the Contractor and ends with the time the recording is received by CRA.
2. Timeframes will be specified on each Task Authorization

The delivery timeframe begins on the business day and time on which EPMD notifies the Contractor of an audio recording job. Business days are defined as Monday to Friday inclusively, between the hours of 7 a.m. and 5 p.m. (Eastern Daylight Saving Time [EDT] or Eastern Standard Time [EST], as applicable). All Canadian federal government statutory holidays will be observed (e.g. New Year's day, Good Friday, Easter, Victoria Day, Canada Day, Civic Holiday, Labour Day, Thanksgiving, Remembrance Day, Christmas, Boxing Day)

8.9 Standard Delivery Timeframes – Non-Personalized Material

8.9.1 T1 General Material

For all T1 general material, the audio recording must be completed and delivered by email to EPMD within a maximum of ten (10) business days from date and time on which the EPMD sends the material to the Contractor.

8.9.2 Supplementary T1 Material

For all supplementary material, the audio recording must be completed and delivered by email to EMPD within a maximum of five (5) business days from date and time on which the EPMD releases the material to the Contractor.

8.10 Standard Delivery Timeframe – Personalized Material

For all personalized material, the audio recording must be completed and delivered by email to EPMD within a maximum of five (5) business days from date and time on which the EPMD releases the material to the Contractor.



8.11 Delivery to Destination

8.11.1 Information Security for email transmission of Protected data

Recorded material and associated electronic documents must be delivered by email. The use of email must adhere to the following conditions:

1. The email subject line must not contain Protected Information, such as any taxpayer information or any mention of Protected or sensitive data, such as name of an individual, SIN number, address and personal tax related information.
2. All information that is to be recorded must be in an attached zipped file and not written in the body of the email.
3. All sensitive material transmitted electronically must be encrypted with one of CRA's encryption standards (i.e. WinZip).
4. WinZip security rules are as follows:
 - a. Protected data must not be in the body text (description) of the email but within attached Zipped/Encrypted documents (in MS Word, Excel, or PowerPoint)
 - b. The encryption method is to be set to 256-bit AES;
 - c. Password must not be a word of the dictionary or a name;
 - d. The minimum password length must be 8;
 - e. The password must contain:
 - f. At least one lower case character (a-z),
 - g. At least one upper character (A-Z),
 - h. At least one numeric character (0-9), and
 - i. At least one symbol character (!, @, #, \$, %, ^, &, ...).
 - j. The one time password must be provided either via the telephone or within a second email message but only sent after receiving confirmation of reception of the message containing the Zipped/Encrypted file.
 - k. The email must be sent to one destination only (one email address).

All emails and recordings must only be sent to Multiple Media-PAB / Format Substitute-DGAP (CRA/ARC) MULMEDFORMG@cra-arc.gc.ca

8.11.2 Information Security for courier service of Protected data

CRA protected information must be transmitted as follows by a reliable courier service

1. For electronic storage media (CDs, flash drives etc.) use only a single, gum-sealed envelope (for example : media mailer padded with a bubble layer to prevent protection from damage)
2. On the outside of the envelope, provide the name and complete mailing address of the intended recipient, as well as the complete return address of the sender.

8.12 Protection and Disposal of Sensitive Information

Processing of material only up to Protected B level is permitted under the Contract. The work is to be done either on a separate stand-alone computer system equipped with CRA approved access controls and full disk data encryption at the Contractor's site; or on a restricted (partitioned) directory that is only accessible to Contractor personnel who have the need-to-know for the performance of the Contract.



CRA protected information must be stored in a locked container located in a locked room when not in use.

CRA protected information must be disposed or destroyed as follows:

1. Hard copy : Cross-cut shredder (2 mm x 15 mm)
2. Removable media : CDs - Reduce CDs to small pieces < 160mm² in area (e.g., 1/2" x1/2");
3. Flash drives: Reduce the device to pieces, each with maximum area < 40mm² in area (e.g., 1/4" x1/4").

The Contractor must protect and securely dispose of sensitive information contained in hard copy or electronic documents or audio recordings as per [CRA Security Requirements for the Protection of Sensitive Information](#).

Media used to store personalized information is to be physically destroyed (it cannot be returned to the vendor for exchange or repair) in accordance with the security requirements as per the "[CRA Security Requirements for the Protection of Sensitive Information](#)". See Table F – Requirements Summary for acceptable destruction techniques.

8.13 Certification of Destruction

At the request of EPMD or at the end of life of the contract, the Contractor must destroy all electronic and hardcopy media used in the creation of Audio formats as well as any Audio Formats created. The Contractor must destroy all electronic and hardcopy media within 3 business days of the CRA's request and must supply EPMD with a Certification of Destruction for all electronic and hardcopy media within 5 business days of the request or the end of life of the contract.

8.14 Contractor Representative

The Contractor must provide a representative that will serve as a single point of contact for audio recording jobs under the Contract. The Contractor must therefore ensure that:

1. the representative will be available, during normal business hours, to act as the single point of contact as required by CRA;
2. when the contractor representative is not available, a back-up will be identified; and
3. the representative will report on the status of orders as requested by the CRA.

The Contractor must be available to EPMD for during normal business hours.

The Contractor must not use its corporate identity (e.g. company name, logo, information) in any deliverables produced under this contract.

8.15 Sustainable Development

The Contractor should follow environmental best practices when disposing of sensitive information and other waste related to this contract while continuing to meet its information security obligations as indicated in [CRA Security Requirements for the Protection of Sensitive Information](#) (for example, recycling paper documentation that has already been acceptably shredded). The priority is the satisfactory destruction of the information followed by the disposal of the remaining materials in an environmentally-friendly manner.



Annex A-1 – Task Authorization



Canada Revenue Agency Agence du revenu du Canada

WORK AUTHORIZATION FORM
Authorization to provide services as needed

Contractor:	Contract No:
Work Authorization No:	Date:
Numéro d'engagement des SAE:	Delivery Date:
Requestor	

Description of the Task / Work to be Performed – Create Artwork as per applicable template for:

Services performed for:
 Canada Revenue Agency
 320 Queen Tour A 9th floor
 Ottawa, ON K1A 0L5

Period of Services: From: _____ To: _____

Delivery Address: MULMEDFORMG@cra-arc.gc.ca

Project Authority: _____

Responsibility Centre: _____

Method of Payment: _____

Typesetting, Output and Author's Alterations

Description	Price	Quantity	Total
Text smaller than 5 1/2 x 8 1/2	4.05		0.00
Text 8 1/2 x 11 (2 column – bilingual but only one language is needed)	5.50		0.00
Text 5 1/2 x 8 1/2 (1 column)	4.63		0.00
Text 8 1/2 x 11 (1 column)	7.12		0.00
Text 8 1/2x11 (1 column with computer screens, charts or Form samples)	7.12		0.00
Text 8 1/2 x 11 (2 columns)	7.12		0.00
Text 8 1/2 x 11 (2 column with computer screens, charts or Form samples)	7.12		0.00
Text 8 1/2 x 11 (3 columns or more)	6.95		0.00
Form 8 1/2 x 11	8.16		0.00
Form 8 1/2 x 14	7.52		0.00
Form smaller than 8 1/2 x 11 (regular)	5.21		0.00
Authors alterations (requested only by CRA)	25.00		0.00
Cost of production	30.00		30.00
You are requested to sell to the Canada Revenue Agency (CRA), in accordance with the terms and conditions set out herein, referred to herein or attached her to, the services listed herein and on any attached sheets at the price set out therefore.			30.00
		GST/HST	3.90
		TOTAL	33.90

SIGNATURES

Functional Authority: _____ Date: _____

The contractor hereby accepts the Work Authorization Form identified above.

Name of contractor authorized to sign (print): _____

Title of contractor authorized to sign (print): _____

Signature: _____ Date: _____



FORMULAIRE D'AUTORISATION DE TRAVAUX
Autorisation de fourniture de services selon les besoins

Entrepreneur :	Contrat no. :
Autorisation de travaux no. :	Date :
Numéro d'engagement des SAE :	Date de livraison :
Demandeur :	

Description de la tâche/travaux à exécuter – Créer enregistrement originaux pour ce qui suit :

Services à fournir :

Agence du revenu du Canada
320 Queen Tour A
Ottawa, ON K1A 0L5

Période de services Du : _____ Au : _____

Adresse de livraison : MULMEDFORMG@cra-arc.gc.ca

Chargé de projet : _____

Centre de responsabilité : _____

Moyen de paiement : _____

Enregistrement, duplication, expédition et travaux divers

Description	Prix	Quantité	Total
Texte plus petit que 5 1/2 x 8 1/2	4.05		0.00
Texte 8 1/2 x 11 (2 colonne–bilingue seulement une langue est demandé)	5.50		0.00
Texte 5 1/2 x 8 1/2 (1 colonne)	4.63		0.00
Texte 8 1/2 x 11 (1 colonne)	7.12		0.00
Texte 8 1/2x11 (1 col. avec écran d'ordinateur, diagrammes ou form. Simple)	7.12		0.00
Texte 8 1/2 x 11 (2 colonnes)	7.12		0.00
Texte 8 1/2x11 (2 col. avec écran d'ordinateur, diagrammes ou form. Simple)	7.12		0.00
Texte 8 1/2 x 11 (3 colonnes ou plus)	6.95		0.00
Formulaires 8 1/2 x 11	8.16		0.00
Formulaires 8 1/2 x 14	7.52		0.00
Formulaires plus petite que 8 1/2 x 11 (régulier)	5.21		0.00
Changements de l'auteur (demandés seulement par ARC)	25.00		0.00
Frais de production	30.00		30.00
			30.00
		GST/HST	3.90
		TOTAL	33.90

SIGNATURES

Autorité fonctionnelle : _____ Date : _____

L'entrepreneur accepte par les présentes le formulaire d'autorisation de travaux ci-dessous.

Nom de l'entrepreneur autorisé à signer (imprimer) : _____



Annex B - Basis of Payment

In consideration of the Contractor satisfactorily completing all of its obligations under the Contract, the Contractor will be paid firm all inclusive prices as specified in Annex A, DDP (Ottawa). Customs duties are excluded, and Applicable Taxes are extra.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work, unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

Price Escalation/De-escalation

Prices for the second year of the initial contract period and optional periods of service, if exercised at CRA's discretion, will be adjusted (i.e. either increased or decreased) in accordance with the following, as published by Statistics Canada.

The yearly pricing adjustments will be calculated using the Statistics Canada's Table 1 The Consumer Price Index, major components and special aggregates, Canada, not seasonally adjusted, Special aggregates, Services, as shown through the link below.

<http://www.statcan.gc.ca/>

The prices of the previous contract year will be multiplied by the "% change" published for the twelve month period preceding the contract anniversary date (for the second contract year) or the month preceding the month in which the Option is exercised.

Table 1 – Recording

Description	Estimated Quantities	Firm Unit Price per page
Text on paper size smaller than 5 ½" by 8 1/2"	50 pages	
Text on 5 ½" x 8 ½" paper size (1 column)	300 pages	
Text on 8 ½" x 11" paper size (2 column-bilingual but only one language is needed)	100 pages	
Text on 8 ½" x 11" paper size (1 column)	500 pages	
Text on 8 ½" x 11" paper size (1 column) with computer screen, charts or form sample	65 pages	
Text on 8 ½" x 11" paper size (2 columns)	1200 pages	
Text on 8 ½" x 11" paper size (2 columns) with computer screen, charts or form sample	350 pages	
Text on 8 ½" x 11" paper size (3 columns or more)	50 pages	
Forms on paper size 8 ½" x 11"	450 pages	
Forms on paper size 8 ½" x 14"	50 pages	
Forms on paper size smaller than 8 ½" x 11" (simple)	75 pages	



Table 2 - Other Charges

Description	Estimated Hours per year	Firm Unit Price per hour
Author's alterations **	50 hours	

** (Requested only by the CRA Project Authority, it does not apply to any changes to recording to correct errors made by the Contractor)

ALL PAYMENTS ARE SUBJECT TO GOVERNMENT AUDIT.



Annex C - Security Requirements Check List (SRCL)



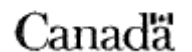
Contract Number / Numéro du contrat requisition number is #1000328466
Security Classification / Classification de sécurité

SECURITY REQUIREMENTS CHECK LIST (SRCL)
LISTE DE VÉRIFICATION DES EXIGENCES RELATIVES À LA SÉCURITÉ (LVERS)

PART A - CONTRACT INFORMATION / PARTIE A - INFORMATION CONTRACTUELLE		
1. Originating Government Department or Organization / Ministère ou organisme gouvernemental d'origine Canada Revenue Agency	2. Branch or Directorate / Direction générale ou Direction Public Affairs Branch / Electronin and Print Media	
3. a) Subcontract Number / Numéro du contrat de sous-traitance	3. b) Name and Address of Subcontractor / Nom et adresse du sous-traitant	
4. Brief Description of Work / Brève description du travail The Electronic and Print Media Directorate requires audio recording services to record tax related publications as well as personalized correspondence for taxpayer who are blind or partially sighted and request their documentation from the CRA in an audio format.		
5. a) Will the supplier require access to Controlled Goods? Le fournisseur aura-t-il accès à des marchandises contrôlées?	<input checked="" type="checkbox"/> No Non	<input type="checkbox"/> Yes Oui
5. b) Will the supplier require access to unclassified military technical data subject to the provisions of the Technical Data Control Regulations? Le fournisseur aura-t-il accès à des données techniques militaires non classifiées qui sont assujetties aux dispositions du Règlement sur le contrôle des données techniques?	<input checked="" type="checkbox"/> No Non	<input type="checkbox"/> Yes Oui
6. Indicate the type of access required / Indiquer le type d'accès requis		
6. a) Will the supplier and its employees require access to PROTECTED and/or CLASSIFIED information or assets? Le fournisseur ainsi que les employés auront-ils accès à des renseignements ou à des biens PROTÉGÉS et/ou CLASSIFIÉS? (Specify the level of access using the chart in Question 7. c) (Préciser le niveau d'accès en utilisant le tableau qui se trouve à la question 7. c)	<input type="checkbox"/> No Non	<input checked="" type="checkbox"/> Yes Oui
6. b) Will the supplier and its employees (e.g. cleaners, maintenance personnel) require access to restricted access areas? No access to PROTECTED and/or CLASSIFIED information or assets is permitted. Le fournisseur et ses employés (p. ex. nettoyeurs, personnel d'entretien) auront-ils accès à des zones d'accès restreintes? L'accès à des renseignements ou à des biens PROTÉGÉS et/ou CLASSIFIÉS n'est pas autorisé.	<input checked="" type="checkbox"/> No Non	<input type="checkbox"/> Yes Oui
6. c) Is this a commercial courier or delivery requirement with no overnight storage? S'agit-il d'un contrat de messagerie ou de livraison commerciale sans entreposage de nuit?	<input checked="" type="checkbox"/> No Non	<input type="checkbox"/> Yes Oui
7. a) Indicate the type of information that the supplier will be required to access / Indiquer le type d'information auquel le fournisseur devra avoir accès		
Canada <input checked="" type="checkbox"/>	NATO / OTAN <input type="checkbox"/>	Foreign / Étranger <input type="checkbox"/>
7. b) Release restrictions / Restrictions relatives à la diffusion		
No release restrictions Aucune restriction relative à la diffusion <input checked="" type="checkbox"/>	All NATO countries Tous les pays de l'OTAN <input type="checkbox"/>	No release restrictions Aucune restriction relative à la diffusion <input type="checkbox"/>
Not releasable À ne pas diffuser <input type="checkbox"/>	Restricted to: / Limité à: <input type="checkbox"/>	Restricted to: / Limité à: <input type="checkbox"/>
Specify country(ies): / Préciser le(s) pays:	Specify country(ies): / Préciser le(s) pays:	Specify country(ies): / Préciser le(s) pays:
7. c) Level of information / Niveau d'information		
PROTECTED A PROTÉGÉ A <input type="checkbox"/>	NATO UNCLASSIFIED NATO NON CLASSIFIÉ <input type="checkbox"/>	PROTECTED A PROTÉGÉ A <input type="checkbox"/>
PROTECTED B PROTÉGÉ B <input checked="" type="checkbox"/>	NATO RESTRICTED NATO DIFFUSION RESTREINTE <input type="checkbox"/>	PROTECTED B PROTÉGÉ B <input type="checkbox"/>
PROTECTED C PROTÉGÉ C <input type="checkbox"/>	NATO CONFIDENTIAL NATO CONFIDENTIEL <input type="checkbox"/>	PROTECTED C PROTÉGÉ C <input type="checkbox"/>
CONFIDENTIAL CONFIDENTIEL <input type="checkbox"/>	NATO SECRET NATO SECRET <input type="checkbox"/>	CONFIDENTIAL CONFIDENTIEL <input type="checkbox"/>
SECRET SECRET <input type="checkbox"/>	COSMIC TOP SECRET COSMIC TRÈS SECRET <input type="checkbox"/>	SECRET SECRET <input type="checkbox"/>
TOP SECRET TRÈS SECRET <input type="checkbox"/>		TOP SECRET TRÈS SECRET <input type="checkbox"/>
TOP SECRET (SIGINT) TRÈS SECRET (SIGINT) <input type="checkbox"/>		TOP SECRET (SIGINT) TRÈS SECRET (SIGINT) <input type="checkbox"/>

TBS/SCT 350-103(2004/12)

Security Classification / Classification de sécurité





Contract Number / Numéro du contrat requisition number is #1000328466
Security Classification / Classification de sécurité

**SECURITY REQUIREMENTS CHECK LIST (SRCL)
LISTE DE VÉRIFICATION DES EXIGENCES RELATIVES À LA SÉCURITÉ (LVERS)**

PART A - CONTRACT INFORMATION / PARTIE A - INFORMATION CONTRACTUELLE		
1. Originating Government Department or Organization / Ministère ou organisme gouvernemental d'origine Canada Revenue Agency		2. Branch or Directorate / Direction générale ou Direction Public Affairs Branch / Electronin and Print Media
3. a) Subcontract Number / Numéro du contrat de sous-traitance		3. b) Name and Address of Subcontractor / Nom et adresse du sous-traitant
4. Brief Description of Work / Brève description du travail The Electronic and Print Media Directorate requires audio recording services to record tax related publications as well as personalized correspondence for taxpayer who are blind or partially sighted and request their documentation from the CRA in an audio format.		
5. a) Will the supplier require access to Controlled Goods? Le fournisseur aura-t-il accès à des marchandises contrôlées?		<input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui
5. b) Will the supplier require access to unclassified military technical data subject to the provisions of the Technical Data Control Regulations? Le fournisseur aura-t-il accès à des données techniques militaires non classifiées qui sont assujetties aux dispositions du Règlement sur le contrôle des données techniques?		<input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui
6. Indicate the type of access required / Indiquer le type d'accès requis		
6. a) Will the supplier and its employees require access to PROTECTED and/or CLASSIFIED information or assets? (Specify the level of access using the chart in Question 7. c.) Le fournisseur ainsi que les employés auront-ils accès à des renseignements ou à des biens PROTÉGÉS et/ou CLASSIFIÉS? (Préciser le niveau d'accès en utilisant le tableau qui se trouve à la question 7. c.)		<input type="checkbox"/> No / Non <input checked="" type="checkbox"/> Yes / Oui
6. b) Will the supplier and its employees (e.g. cleaners, maintenance personnel) require access to restricted access areas? No access to PROTECTED and/or CLASSIFIED information or assets is permitted. Le fournisseur et ses employés (p. ex. nettoyeurs, personnel d'entretien) auront-ils accès à des zones d'accès restreintes? L'accès à des renseignements ou à des biens PROTÉGÉS et/ou CLASSIFIÉS n'est pas autorisé.		<input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui
6. c) Is this a commercial courier or delivery requirement with no overnight storage? S'agit-il d'un contrat de messagerie ou de livraison commerciale sans entreposage de nuit?		<input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui
7. a) Indicate the type of information that the supplier will be required to access / Indiquer le type d'information auquel le fournisseur devra avoir accès		
Canada <input checked="" type="checkbox"/>	NATO / OTAN <input type="checkbox"/>	Foreign / Étranger <input type="checkbox"/>
7. b) Release restrictions / Restrictions relatives à la diffusion		
No release restrictions / Aucune restriction relative à la diffusion <input checked="" type="checkbox"/>	All NATO countries / Tous les pays de l'OTAN <input type="checkbox"/>	No release restrictions / Aucune restriction relative à la diffusion <input type="checkbox"/>
Not releasable / À ne pas diffuser <input type="checkbox"/>		
Restricted to: / Limité à: <input type="checkbox"/>	Restricted to: / Limité à: <input type="checkbox"/>	Restricted to: / Limité à: <input type="checkbox"/>
Specify country(ies): / Préciser le(s) pays:	Specify country(ies): / Préciser le(s) pays:	Specify country(ies): / Préciser le(s) pays:
7. c) Level of information / Niveau d'information		
PROTECTED A / PROTÉGÉ A <input type="checkbox"/>	NATO UNCLASSIFIED / NATO NON CLASSIFIÉ <input type="checkbox"/>	PROTECTED A / PROTÉGÉ A <input type="checkbox"/>
PROTECTED B / PROTÉGÉ B <input checked="" type="checkbox"/>	NATO RESTRICTED / NATO DIFFUSION RESTREINTE <input type="checkbox"/>	PROTECTED B / PROTÉGÉ B <input type="checkbox"/>
PROTECTED C / PROTÉGÉ C <input type="checkbox"/>	NATO CONFIDENTIAL / NATO CONFIDENTIEL <input type="checkbox"/>	PROTECTED C / PROTÉGÉ C <input type="checkbox"/>
CONFIDENTIAL / CONFIDENTIEL <input type="checkbox"/>	NATO SECRET / NATO SECRET <input type="checkbox"/>	CONFIDENTIAL / CONFIDENTIEL <input type="checkbox"/>
SECRET / SECRET <input type="checkbox"/>	COSMIC TOP SECRET / COSMIC TRÈS SECRET <input type="checkbox"/>	SECRET / SECRET <input type="checkbox"/>
TOP SECRET / TRÈS SECRET <input type="checkbox"/>		TOP SECRET / TRÈS SECRET <input type="checkbox"/>
TOP SECRET (SIGINT) / TRÈS SECRET (SIGINT) <input type="checkbox"/>		TOP SECRET (SIGINT) / TRÈS SECRET (SIGINT) <input type="checkbox"/>

TBS/SCT 350-103(2004/12)

Security Classification / Classification de sécurité





Contract Number / Numéro du contrat requisition number is #1000328466
Security Classification / Classification de sécurité

PART C - (continued) / PARTIE C - (suite)

For users completing the form **manually** use the summary chart below to indicate the category(ies) and level(s) of safeguarding required at the supplier's site(s) or premises.
Les utilisateurs qui remplissent le formulaire **manuellement** doivent utiliser le tableau récapitulatif ci-dessous pour indiquer, pour chaque catégorie, les niveaux de sauvegarde requis aux installations du fournisseur.

For users completing the form **online** (via the Internet), the summary chart is automatically populated by your responses to previous questions.
Dans le cas des utilisateurs qui remplissent le formulaire **en ligne** (par Internet), les réponses aux questions précédentes sont automatiquement saisies dans le tableau récapitulatif.

SUMMARY CHART / TABLEAU RÉCAPITULATIF

Category Catégorie	PROTECTED PROTÉGÉ			CLASSIFIED CLASSIFIÉ			NATO				COMSEC					
	A	B	C	CONFIDENTIAL CONFIDENTIEL	SECRET	TOP SECRET Très SECRET	NATO RESTRICTED	NATO CONFIDENTIAL	NATO SECRET	COMSEC TOP SECRET COMSEC TRÈS SECRET	PROTECTED PROTÉGÉ			CONFIDENTIAL	SECRET	TOP SECRET Très SECRET
							NATO DIFFUSION RESTRICTÉE	NATO CONFIDENTIEL	A		B	C				
Information / Assets Renseignements / Biens		✓														
Production		✓														
IT Media / Support TI		✓														
IT Link / Lien Électronique																

12. a) Is the description of the work contained within this SRCL PROTECTED and/or CLASSIFIED?
La description du travail visé par la présente LVERS est-elle de nature PROTÉGÉE et/ou CLASSIFIÉE? No / Non Yes / Oui

If Yes, classify this form by annotating the top and bottom in the area entitled "Security Classification".
Dans l'affirmative, classifiez le présent formulaire en indiquant le niveau de sécurité dans la case intitulée « Classification de sécurité » au haut et au bas du formulaire.

12. b) Will the documentation attached to this SRCL be PROTECTED and/or CLASSIFIED?
La documentation associée à la présente LVERS sera-t-elle PROTÉGÉE et/ou CLASSIFIÉE? No / Non Yes / Oui

If Yes, classify this form by annotating the top and bottom in the area entitled "Security Classification" and indicate with attachments (e.g. SECRET with Attachments).
Dans l'affirmative, classifiez le présent formulaire en indiquant le niveau de sécurité dans la case intitulée « Classification de sécurité » au haut et au bas du formulaire et indiquer qu'il y a des pièces jointes (p. ex. SECRET avec des pièces jointes).



Annex D – Confidentiality Certifications

Confidentiality: Canada Revenue Agency Acts

PRIOR TO SIGNING THIS DOCUMENT, THE CONTRACTOR IS REQUIRED TO READ SECTIONS 239 AND 241 OF THE INCOME TAX ACT <http://laws-lois.justice.gc.ca/eng/acts/I-3.3/> , AND SECTIONS 295 AND 328 OF THE EXCISE TAX ACT <http://laws-lois.justice.gc.ca/eng/acts/e-15/>

I _____, the Contractor, as a person engaged by or on behalf of Her Majesty in right of Canada, certify that I have read Sections 239 and 241 of the Income Tax Act, and Sections 295 and 328 of the Excise Tax Act and that I understand that I am subject to and promise to comply with those provisions.

I will use the services of any person(s) I require in order to carry out my responsibilities under the Contract. If I employ such person(s) or contract for their services, I will also pay their remuneration and all related expenses. I will also engage all such persons whose services are to be utilized, on behalf of Her Majesty in right of Canada, for the purposes of Sections 239 and 241 of the Income Tax Act, and Sections 295 and 328 of the Excise Tax Act. I will require each person so engaged, as a pre-condition to assisting me in carrying out my responsibilities under the Contract, to sign a document (see page two (2) of this Annex) stating that he or she has read the provisions of Sections 239 and 241 of the Income Tax Act, and Sections 295 and 328 of the Excise Tax Act and understands that he or she must comply with such provisions.

I will provide copies of all executed acknowledgement documents to the representative of the Commissioner of Revenue.

CONTRACTOR

Name (please type)

Authorized representative's name (please type)

Title (please type)

Signature

Date



Confidentiality: Canada Revenue Agency Acts

PRIOR TO SIGNING THIS DOCUMENT, THE EMPLOYEE OF THE CONTRACTOR IS REQUIRED TO READ SECTIONS 239 AND 241 OF THE INCOME TAX ACT <http://laws-lois.justice.gc.ca/eng/acts/I-3.3/>, AND SECTIONS 295 AND 328 OF THE EXCISE TAX ACT <http://laws-lois.justice.gc.ca/eng/acts/e-15/>

Between the Commissioner of Revenue and _____, the Contractor and _____ the employee (or consultant or subcontractor, etc.).

I, _____, acknowledge that I am employed by the Contractor, and will assist the Contractor in carrying out the Contractor's duties under the Contract.

I acknowledge that I am engaged by the Contractor on behalf of Her Majesty the Queen in right of Canada for the purposes of Section 241 of the Income Tax Act, and Section 295 of the Excise Tax Act and therefore, for the purpose of the Contract, am an "official" as that term is defined in the named provisions of the named Statutes.

I hereby acknowledge that I am legally obliged to abide by and have read the provisions in Sections 239 and 241 of the Income Tax Act, and Sections 295 and 328 of the Excise Tax Act, that I understand them, and promise to comply with them.

I agree to use the knowledge and information obtained by me during the time that I was assisting and for the purpose of assisting the Contractor, or any knowledge or information prepared from such knowledge or information, solely to assist the Contractor in carrying out the Contractor's duties under the Contract and I acknowledge and certify that I will not use such knowledge and information for any other purpose whatsoever. Without restricting the generality of the foregoing, I agree that I will not use any research or intellectual property obtained while assisting the Contractor in carrying out the Contractor's duties under the contract, in the course of my own research, in the course of my work as a consultant, or in any scientific or technological endeavour whatsoever.

I hereby agree to take all the security precautions needed to ensure that the research, intellectual property and trade secrets obtained by me during the performance of the Contract are secure at all times from use not permitted by the subcontract, by any other person whatsoever, including unauthorized use by the Contractor's employees and the sub-contractors engaged by the Contractor.

CONTRACTOR

Contractor name (*please type*)

Date

**EMPLOYEE /
CONSULTANT/
SUBCONTRACTOR**

Employee/Consultant/Subcontractor name (*please type*)

Date

Signature