



**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 1000350476	Date (yyyy-mm-dd) (aaaa-mm-jj)
Solicitation closes – L'invitation prend fin le (2020-mm-dd) (aaaa-mm-jj) at – à 2:00 P.M. / 14 h	Time zone – Fuseau horaire EST /HNE Eastern Standard Time/ Heure Normale de l'Est
Contracting Authority – Autorité contractante	
Name – Nom Furqana Mehkari	
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) 219-6096	
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 A-1 TASK AUTHORIZATION

Annex B: BASIS OF PAYMENT

Annex C: SECURITY REQUIREMENTS

Annex D: CONFIDENTIALITY CERTIFICATIONS



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 one (3) year contract with two (2) 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

Table with 2 columns: TERM, DEFINITION. Row 1: CRA, Canada Revenue Agency



TERM	DEFINITION
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 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.

1.7 Canadian International Trade Tribunal

As a general rule, a complaint regarding this procurement process must be filed with the Canadian International Trade Tribunal (the Tribunal) within 10 working days from the date on which a bidder becomes aware, or reasonably should have become aware, of a ground of complaint. Alternatively, within that time frame, a bidder may first choose to raise its ground of complaint by way of an objection to the CRA; if the CRA denies the relief being sought, a bidder may then file a complaint with the Tribunal within 10 working days of that denial. More information can be obtained on the Tribunal’s Web site (www.citt-tcce.gc.ca) or by contacting the Registrar of the Tribunal at 613-993-3595.

Also consult [Recourse Mechanisms \(https://buyandsell.gc.ca/for-businesses/selling-to-the-government-of-canada/recourse-mechanisms\)](https://buyandsell.gc.ca/for-businesses/selling-to-the-government-of-canada/recourse-mechanisms).



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
A3005T	Status and Availability of Resources	2010-08-16
A3010T	Education and Experience	2010-08-16
A3015T	Certifications	2014-06-26
C3011T	Exchange Rate Fluctuation	2013-11-06

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 deleted in its entirety and replaced with the following:

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 <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/procurement-cra/supplier-integrity-directive.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 (<https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/procurement-cra/supplier-integrity-directive.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 <https://www.canada.ca/en/services/taxes/business-number.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 90 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 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.

Section 21 titled "Code of Conduct for Procurement-bid" is hereby deleted in its entirety

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)

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)

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 and 1 soft copy on a USB key)

Bidders must submit the certifications required under Part 5.

Section IV: Additional Information (1 hard copy and 1 soft copy on a USB key)

Bidders must provide the address(es) of proposed site(s) or premises of work performance and document safeguarding.

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 (insert specifics regarding the products or 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

SACC Manual Clause [A0027T](#) (2012-07-16) , Basis of Selection – Highest Combined Rating of Technical Merit and Price

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 **87.6** points overall for the technical evaluation criteria which are subject to point rating.
The rating is performed on a scale of **146** points.
2. Bids not meeting (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](http://www.esdc.gc.ca/eng/employment_social_development_canada_labour) 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](http://www.esdc.gc.ca/eng/employment_social_development_canada_labour)" 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 Payment address is same as above
Address (if different) _____

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)



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

HER MAJESTY

Contracting officer's name (please type) Date

Signature



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 - Model Contract;
 - (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 - Model Contract;
 - (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 within the last 10 years providing audio recording services, to 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 for each client.</p> <p>The two (2) contracts described must be external to the Bidder's organization and cannot be with the same company, agency or government department.</p>	
M.3 Client References	<p>The Bidder must provide a client reference for each client described in M.2, who can confirm the Bidder provided work of similar Size and Nature.</p> <p>Client reference:</p> <p>Name of Primary Client Reference Email address of Primary Client Reference</p> <p>The client reference provided by the Bidder will be contacted, in writing, by the CRA to verify information submitted in the Bidder's proposal. Should there be discrepancies between information submitted by the Bidder in its proposal and information provided by the client reference, the information provided by the client reference will take precedence. The details of the referenced project/contract provided in the Bidder's proposal may be shared with the client references in order to facilitate their verification.</p>	



	<p>For each referenced project/contract, the Contracting Authority may contact the primary client contact by email for project/contract verification and the primary client contact will have a 72 business hour period to respond to the Contracting Authority in writing. If unsuccessful, the Contracting Authority will make the same attempt as above to contact the secondary client contact. If still unsuccessful, the CRA, at its sole discretion, may deem the Bidder non-compliant.</p> <p>Once a response is received from the secondary client contact, the secondary client contact's response will take precedence even if the CRA receives a response from the primary client contact at a later date.</p> <p>These client reference contacts will be used in R3 Client References of Appendix 2: Point-Rated Evaluation Criteria.</p>	
<p>M.4 Sample Audio Recordings</p>	<p>The Bidder must submit a sample audio of recording for each piece of documentation provided in Appendices 2A, 2B, 2C, 2D, 2E and 2F in the method of narration as identified in Annex B – Basis of Payment.</p>	



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 provide sufficient details to explain how they will manage each element below:</p> <ul 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>1 Element = 4 point 2 Elements = 8 points 3 Elements = 12 points 4 Elements = 16 points</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 provide sufficient details to explain how they will manage each element below:</p> <ul 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>1 Element = 4 points 2 Elements = 8 points 3 Elements = 12 points</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 34) 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. All words and phrases are clear and easily understood. f. Cadence is consistent through the entirety of the completed recording g. Sequence of field calculations narrated in correct order h. Correct narration of field values i. Accurate description of images and graphics j. Line elements narrated in the correct order 	<p>20 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 35 to 39) 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. All words and phrases are clear and easily understood f. Cadence is consistent through the entirety of the completed recording 	<p>20 points</p>	<p>Two (2) points for each element</p>



	<ul style="list-style-type: none"> g. Sequence of field calculations narrated in correct order h. Correct narration of field values i. Accurate description of images and graphics j. 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 40 and 43) 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. All words and phrases are clear and easily understood g. Cadence is consistent through the entirety of the completed recording 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 	22 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 44 and 47) 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. All words and phrases are clear and easily understood. g. Cadence is consistent through the entirety of the completed recording 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 	22 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 48 to 57) 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. All words and phrases are clear and easily understood e. Cadence is consistent through the entirety of the completed recording f. Accurate description of images and graphics 	12 points	Two (2) points for each element
R9	<p>Evaluation of Sample Audio Recording</p> <p>The Bidder should provide sample audio recordings for Appendix 2F (refer to pages 58 to 67) 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. All words and phrases are clear and easily understood. e. Cadence is consistent through the entirety of the completed recording f. Accurate description of images and graphics 	12 points	Two (2) points for each element
Total Points		146 Points	
Minimum pass mark (60%)		87.6 points	



Appendix 2A: Sample Recording Document – Notice of Assessment



Canada Revenue Agency Agence du revenu du Canada

Page 1
0000001

SLIDBURY ON P3A 5C1

000002536

Notice details

Social insurance number	
Tax year	2018
Date issued	Jan 20, 2020
JQ77CWTK	

Notice of assessment

We assessed your 2018 income tax and benefit return and calculated your balance.

You have a refund of **\$3,470.94**.

We will deposit your refund into your bank account.

Thank you,

Bob Hamilton
Commissioner of Revenue

Account summary

You have a refund in the amount shown below.

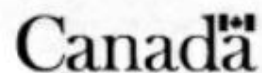
Refund: \$3,470.94

Go green, go paperless

Get your mail online through My Account.

1. Log in at cra.gc.ca/myaccount.
2. Select "Manage online mail".

T451 E (17)X





Notice details

Social insurance number	
Tax year	2018

Tax assessment

We calculated your taxes using the amounts below. The following summary is based on the information we have or you gave us.

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

Summary

Line	Description	\$ Final amount	CR/DR
150	Total income	70,749	
	Deductions from total income	12,610	
236	Net income	58,139	
260	Taxable income	58,139	
350	Total federal non-refundable tax credits	3,703	
6150	Total Ontario non-refundable tax credits	1,119	
420	Net federal tax	4,846.29	
428	Net Ontario tax	2,502.38	
435	Total payable	7,348.67	
437	Total income tax deducted	10,650.21	
449	Climate action incentive	169.40	
482	Total credits	10,819.61	
	Total payable minus Total credits	3,470.94	CR
	Balance from this assessment	3,470.94	CR
	Direct deposit	3,470.94	CR

Explanation of changes and other important information

Like you asked, we are mailing you a copy of this notice in an alternate format.

We will automatically calculate your goods and services tax/harmonized sales tax credit and any related provincial credit based on your family net income, province of residence, marital status, and qualified children. If you qualify for any credit for July 2019 to June 2020, we will soon let you know.

Since you claimed the disability amount, you may be entitled to open a Registered Disability Savings Plan (RDSP). To open an RDSP, the person with the disability must be under the age of 60. For more information, visit the Employment and Social Development Canada website at canada.ca/en/employment-social-development/programs/disability/savings or call 1-800-O-Canada



Notice details

Social insurance number

Tax year 2018

(1-800-622-6232). For TTY service, call 1-800-926-9105.

We got your application for the 2019 Ontario energy and property tax credit. We will let you know if you qualify for this credit.

RRSP 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 canada.ca/rrsp or refer to Guide T4040, RRSPs and Other Registered Plans for Retirement.

Description	\$ Amount
RRSP deduction limit for 2018	13,188
Minus: Employer's PRPP contributions for 2018	0
Minus: Allowable RRSP contributions deducted for 2018	11,088
Plus: 18% of 2018 earned income, up to a maximum of \$26,500	10,648
Minus: 2018 pension adjustment	0
Minus: 2019 net past service pension adjustment	0
Plus: 2019 pension adjustment reversal	0
RRSP deduction limit for 2019	12,148
Minus: Unused RRSP contributions previously reported and available to deduct for 2019	0
Available contribution room for 2019	12,148

Note: If your available contribution room is a negative amount (shown in brackets), you have no contribution room available for 2019 and may have over contributed to your RRSP. If this is the case, you may have to pay a 1% monthly tax on any excess contributions.



More information

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

To find your tax centre, go to canada.ca/cra-offices.

If you move

Let us know your new address as soon as possible. For more information on changing your address, go to canada.ca/cra-change-address.

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

- go to canada.ca/change-tax-return 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 canada.ca/cra-complaints-disputes; you have 90 days from the date of this notice to register your dispute.

Definitions

DR (debit) is the amount you owe us and CR (credit) is the amount we owe you.

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 canada.ca/cra-multiple-formats.

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 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 cra.gc.ca/security.



Appendix 2B: Sample Recording Document – Avis de cotisation



Summerside PE C1N 5Z7

000000002

Détails du relevé

Numéro de compte

Date de l'avis 13 jan 2020

Relevé de compte de retenues à la source courantes

Ceci est un relevé de compte de retenues à la source courantes pour **Sommaire du compte** pour obtenir des détails.

Voir la section

Étant donné que vous êtes un auteur de versements trimestriels, vous devez nous envoyer les retenues au plus tard le 15 du mois suivant la fin de chaque trimestre. Les trimestres prennent fin le dernier jour de mars, de juin, de septembre et de décembre.

Pour plus d'informations au sujet de faire votre prochain versement, allez à canada.ca/retenues-paie et sélectionnez **Versement des retenues sur la paie**. Si vous ne prévoyez pas faire un versement, sélectionnez **Signaler un versement nul**.

Merci.

Bob Hamilton
Commissaire du revenu

Solde du compte de versements

Voici le total de vos retenues à la source cumulatives annuelles.

Solde 2019 : 2 100,00 \$

Dites adieu au papier!

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

1. Allez à canada.ca/mon-dossier-entreprise-arc pour ouvrir une session;
2. Sélectionnez « Profile de l'entreprise »; et
3. Sélectionnez « Gérer les préférences d'avis ».

PD7A F (19)X





Détails du relevé

Numéro de compte

Date de l'avis 13 jan 2020

Sommaire du compte

Ce relevé montre les transactions faites dans votre compte depuis votre dernier relevé. Pour toutes les voir, allez à canada.ca/mon-dossier-entreprise-arc.

La section **Soldes du compte de versements** ci-dessous montre les montants payés et non payés pour 2019. Pour en savoir plus sur vos obligations en matière de retenues ainsi que sur le calcul des retenues et des versements, allez à canada.ca/retenues-paie.

Soldes du compte de versements

Date d'affichage	Description	Date de réception	Montant \$	CT/DT
	Solde précédent		1 925,00	CT
10 jan 2020	Paiement déc 2019	10 jan 2020	175,00	CT
	Solde courant		2 100,00	CT

Explication des changements et autres renseignements importants

Pour cette période des impôts, nous présentons une nouvelle option de paiement sur production. Cette nouvelle option vous demandera d'utiliser la nouvelle pièce de versement, PD7R - Pièce de versement de retenues à la source pour paiement sur production. Pour en savoir plus sur les critères d'admissibilité et la manière de faire un paiement, allez à canada.ca/paiement-sur-production.

Saviez-vous que vous pouvez envoyer des documents relatifs à la paie en ligne? Grâce au service « Soumettre des documents », vous ou votre représentant pouvez envoyer des documents par voie électronique de façon sécuritaire à l'ARC. Vous trouverez ce service dans Mon dossier d'entreprise et dans Représenter un client. Si vous n'êtes pas déjà inscrit à Mon dossier d'entreprise ou à Représenter un client, allez à canada.ca/impots-services-electroniques-entreprises.



Renseignements additionnels

Si vous désirez plus de renseignements, allez à canada.ca/retenues-paie ou communiquez avec le service des renseignements aux entreprises au 1-800-959-7775.

Pour accéder à votre compte de retenues sur la paie et le gérer, allez à canada.ca/mon-dossier-entreprise-arc.

Les employés ou les représentants autorisés peuvent accéder aux comptes en ligne au nom de leur employeur ou leurs clients. Pour ouvrir une session ou pour vous inscrire, allez à canada.ca/impots-representants.

Définitions

Un débit (DT) fait baisser le solde de votre compte de versements et un crédit (CT) le fait augmenter. Dans le cas du solde de votre compte des arriérés, un débit (DT) fait augmenter le montant que vous devez payer et un crédit (CT) le fait baisser.

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

Vous pouvez obtenir ce relevé de compte en braille, en gros caractères, parole électronique ou sous format audio. Pour en savoir plus sur les médias substitués, allez à canada.ca/arc-medias-substituts.

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

Comment faire vos versements?

- en ligne ou par téléphone en utilisant les services d'une institution financière canadienne
- en ligne à canada.ca/mon-paiement-arc
- en ligne en établissant un accord de débit préautorisé à canada.ca/mon-dossier-entreprise-arc
- en personne, en présentant votre pièce de versement à votre institution financière canadienne
- payer en personne à un point de vente au détail de Postes Canada avec de l'argent comptant ou par carte de débit. Visitez la page Faire un paiement à l'ARC, sélectionnez Payer à Postes Canada et suivez les liens pour créer un code QR

Remarque : Le code QR contient toutes les informations requises pour effectuer votre paiement en argent comptant ou par carte de débit dans un point de vente au détail de Postes Canada.

Pour en savoir plus, allez à canada.ca/paiements.

N'oubliez pas vos dates d'échéance

L'application de Rappel d'impôt d'entreprises permet aux utilisateurs de créer des alertes et des rappels personnalisés correspondant aux dates d'échéance de versement et de production. Pour connaître la façon de télécharger l'application mobile, allez à canada.ca/arc-applications-mobiles.

Obtenez votre argent plus rapidement

Obtenez vos remboursements plus rapidement en vous inscrivant au dépôt direct afin que votre argent soit déposé directement dans votre compte bancaire. Pour en savoir plus sur le dépôt direct, allez à canada.ca/arc-depot-direct.



Détails du relevé

Numéro de compte

Date de l'avis 13 jan 2020

Numero de compte :
Nom de l'employeur :
L'adresse de retour : Shawinigan-Sud QC G9P 5H9

Protégé B
une fois rempli

Versement Nul

Pour faire un versement nul :

- allez à canada.ca/mon-dossier-entreprise-arc
- appelez notre service TéléAvis automatisé au 1-800-959-2256
- postez ce bon de versement nul à l'adresse de retour

Aucun employé assujéti aux retenues ou cessation temporaire des activités →

De :			À :		
Année	Mois	Jour	Année	Mois	Jour

L'entreprise est fermée ou n'a plus d'employés, un changement d'entité légale ou de propriétaire, ou un compte ouvert par erreur →

Date d'entrée en vigueur		
Année	Mois	Jour

Si votre entreprise est fermée, vous devez nous envoyer toutes les retenues d'impôt, et de cotisations au Régime de pensions du Canada et à l'assurance-emploi dans les 7 jours et une déclaration de renseignements de « type T4 » dans les 30 jours suivant la fermeture de votre entreprise.

Employeur ou personne désignée (en lettres moulées)	Titre	Numéro de téléphone	Date

Pièce de versement de retenues à la source courantes

Payez en ligne ou à votre institution financière

Protégé B
une fois rempli
R176 F (10/19)

Summerside PE C1N 5Z7
1232

06 Numéro de compte N'inscrire rien ici

Fin de la période pour laquelle les montants ont été retenus Année Mois

Rémunération brute pour la période de versement (en dollars) Nombre d'employés pour la dernière période de paie

Montant du paiement

0610020006000000113183818RP00010000000000000000000610025



Montant du paiement

[Empty box for payment amount]

Timbre du caissier

[Empty box for cashier stamp]

Les renseignements personnels sont recueillis en vertu de la Loi de l'impôt sur le revenu (LIR) et servent à vérifier l'observation des obligations relatives aux retenues, aux versements, aux déclarations et à la production. Ils peuvent également servir à tout autre but, conformément à la LIR. Ils peuvent être partagés avec, ou vérifiés auprès, d'autres organisations gouvernementales fédérales ou provinciales/territoriales, en fonction des ententes d'échange de renseignements. Un refus de fournir les renseignements peut entraîner des pénalités, de l'intérêt à payer ou d'autres mesures. Les renseignements personnels sont décrits dans l'ARC PPU 120 et sont protégés par la Loi sur la protection des renseignements personnels. Les particuliers ont le droit à la protection de leurs renseignements personnels; ils peuvent y avoir accès, les corriger ou les annoter, et ils ont le droit de déposer une plainte auprès du commissaire à la protection de la vie privée du Canada concernant la gestion de leurs renseignements.

Timbre du caissier

[Empty box for cashier stamp]

AGENCE DU REVENU DU CANADA
CP 3800 SUCC A
SUDBURY ON P3A 0C3

Vous devrez payer des frais si votre paiement est refusé.

N'agrafez pas ou ne pliez pas cette pièce de versement, et n'utilisez pas de trombone ni de ruban adhésif.

Utilisez cette pièce de versement et non une photocopie.

N'envoyez pas d'argent comptant.



Appendix 2C: Sample Recording Document – T1032 Joint Election to Split Pension Income for 2019



Joint Election to Split Pension Income for 2019

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

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

- You and your spouse or common-law partner were not living separate and apart from each other, because of a breakdown in your marriage or common-law partnership, at the end of the tax year and for a period of 90 days or more beginning in the tax year.
- You and your spouse or common-law partner were residents of Canada on December 31, 2019 (or on the date of death).
- You received pension income in the tax year qualifying for the pension income amount (see "Retirement income – Summary table" in Step 2 of the Federal 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).

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 need to decide who will act as the transferring spouse or common-law partner electing to allocate part of their eligible pension income to the other spouse or common-law partner (the receiving spouse or common-law partner).

This form needs to be filed by your filing due date for the year. For more information on filing due dates, see the Federal Income Tax and Benefit Guide. We may allow you to make a late or amended election, or revoke an original election, under certain circumstances. Contact us if you need more information.

Step 1 – Identification

Information about you (the transferring spouse or common-law partner)		
Last name	First name	Social insurance number
Home address		Postal code
Information about your spouse or common-law partner (the receiving spouse or common-law partner)		
Last name	First name	Social insurance number
Home address (if different from above)		Postal code

Continued on the next page



Protected B when completed

Step 2 – Maximum split-pension amount

To calculate the eligible pension income amount, the transferring spouse or common-law partner must complete line 31400 of the Worksheet for the return found in the Income tax package.

Enter the amount from line A of the transferring spouse's or common-law partner's Worksheet for the return

68020 | A

Enter the amount from box 128 of the transferring spouse's or common-law partner's T4A slip

68025 - |

Amount from line 68020 minus the amount from line 68025

= | A.1

Qualifying RCA payments and veteran's benefits

If you were 65 years of age or older on December 31, 2019 (or on the date of death) and received life annuity payments from a retirement compensation arrangement (RCA) or you received veterans benefits, complete lines 1 to 4. Otherwise, enter "0" on line B.

Enter the amount from box 17 of the transferring spouse's or common-law partner's T4A-RCA slips

68026 | 1

Enter the amount from line 68025

+ | 2

Add lines 1 and 2

= | 3

\$105,895 minus the amount from line A.1 (if negative, enter "0")

| 4

Enter the lesser of lines 3 and 4

+ | B

Add lines A.1 and B

= | C

Marital status change

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. Otherwise, enter the amount from line C on line E.

Number of months married or living common-law

68030

x Amount from line C

= | D

Divided by: 12*

Number of months in the tax year

* If the transferring spouse or common-law partner is deceased, use the number of months up to and including the month of death.

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%

Maximum split-pension amount

x 50%

= | F

Step 3 – Elected split-pension amount

Enter the amount that you and your spouse or common-law partner decide to jointly elect to be your split-pension amount for the year. The split-pension amount cannot be more than the amount from Line F.

| G

Enter this amount on line 21000 of the transferring spouse's or common-law partner's return and on line 11600 of the receiving spouse's or common-law partner's return.



Protected B when completed

Step 4 – Pension income amount (line 31400)

Part A – Calculate the pension income amount of the transferring spouse or common-law partner

Amount from line A		H
Amount from line G, unless Note 1 below applies	-	J
Line H minus line J	=	K

Enter \$2,000 or the amount from line K, whichever is less, on line 31400 of the transferring spouse or common-law partner's return.

Note 1

If the transferring spouse or common-law partner entered an amount on line B, complete the following calculation and enter the result on line J: $\text{line G} - [((\text{line B} - \text{line 2}) \div \text{line C}) \times \text{line G}]$

Part B – Calculate the pension income amount of the receiving spouse or common-law partner

If there is an amount on line 11500 or line 12900 of the receiving spouse's or common-law partner's return, enter the amount from line A of their Worksheet for the return. Otherwise, enter "0".

Amount from line J, unless Note 2a below applies	+	L
Add lines L and M	=	N

Enter \$2,000 or the amount from line N, whichever is less, on line 31400 of the receiving spouse's or common-law partner's return.

Note 2a

If all of the following conditions apply, read Note 2b below:

- the amount on line L is less than \$2,000
- the receiving spouse or common-law partner was under age 65 on December 31, 2019.
- the transferring spouse or common-law partner was age 65 or older and received any:
 - RRIF, RRSP, or other annuity payments
 - variable pension benefits paid from a money-purchase provision of a registered pension plan
 - payment out of a pooled registered pension plan (other than amounts received due to the death of their former spouse or common-law partner)
 - veteran's benefits included on line 2 of this form

Note 2b

If Note 2a applies, calculate the amount to enter on line M as follows:

(1) Recalculate the amount on line A.1 by deducting any of the following sources of pension income:

- RRIF, RRSP, or 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
- any payment out of a pooled registered pension plan (other than amounts received due to the death of their former spouse or common-law partner)

(2) If the result from (1) above is \$4,000 or more, enter on line M the amount from line J.

(3) If the result from (1) above is less than \$4,000, recalculate Steps 2 and 3 only using the result from (1) as the amount for line C. Enter on line M the lesser of the amount from line G or J.



Protected B when completed

Step 5 – Income tax deducted (line 43700)

Enter the total tax deducted from the transferring spouse's or common-law partner's pension income entered on line C* 68040 | -0

* If the transferring spouse's or common-law partner's 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 for each slip as follows:
 $(\text{Eligible pension} \div \text{total of eligible and non-eligible pension}) \times \text{total tax deducted}$

Calculate the tax deducted for the elected split-pension amount:

Amount from line O _____ x $\frac{\text{Amount from line G}}{\text{Divided by: Amount from line C}}$ = 68050 | P

Part A – Calculate the income tax deducted for the transferring spouse or common-law partner

Total tax deducted from all of the transferring spouse or common-law partner's slips**			1
Amount from line P	-		2
Line 1 minus line 2	=		3

Enter the result on line 43700 of the transferring spouse's or common-law partner's return.

Part B – Calculate the income tax deducted for the receiving spouse or common-law partner

Total tax deducted from all of the receiving spouse or common-law partner's slips**			1
Amount from line P	+		2
Line 1 plus line 2	=		3

Enter the result on line 43700 of the receiving spouse's or common-law partner's return.

** Enter the amount that you would have entered on line 43700 of your return if you did not choose to split your eligible pension income. If you were a resident of Quebec on December 31, 2019, 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 transferring spouse or common-law partner and reported as income by the receiving spouse or common-law partner on our income tax and benefit returns for 2019.

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.

Signature of transferring spouse or common-law partner	Date _____
Signature of receiving spouse or common-law partner	Date _____

It is a serious offence to make a false statement.

See the privacy notice on your return.



Appendix 2D: Sample Recording Document – T1032 Choix conjoint visant fractionnement du revenu de pension Pour 2019



Choix conjoint visant le fractionnement du revenu de pension pour 2019

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.

Remplissez ce formulaire si vous (l'époux ou conjoint de fait qui fait le transfert) faites le choix de fractionner votre revenu de pension admissible avec votre époux ou conjoint de fait (l'époux ou conjoint de fait qui reçoit) et que vous remplissez toutes les conditions suivantes :

- Vous et votre époux ou conjoint de fait ne viviez 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 2019 (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 « Revenu de retraite – Tableau sommaire » à l'étape 2 du Guide d'impôt et de prestations fédéral), 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).

Seul 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 d'époux ou conjoint de fait qui fait le transfert et fera le choix d'attribuer une partie de son revenu de pension admissible à son époux ou conjoint de fait (l'époux ou conjoint de fait qui reçoit).

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

— Étape 1 – Identification —

Renseignements à votre sujet (l'époux ou conjoint de fait qui fait le transfert)		
Nom légal	Prénom	Numéro d'assurance sociale
Adresse du domicile		Code postal
Renseignements sur votre époux ou conjoint de fait (l'époux ou conjoint de fait qui reçoit)		
Nom légal	Prénom	Numéro d'assurance sociale
Adresse du domicile (si elle est différente de l'adresse ci-dessus)		Code postal

suite à la page suivante



Protégé B une fois rempli

Étape 2 – Montant de pension fractionné maximal

Pour calculer le montant du revenu de pension admissible, l'époux ou conjoint de fait qui fait le transfert doit remplir la ligne 31400 de la feuille de travail pour votre déclaration que vous trouverez dans la Trousse d'impôt.

Inscrivez le montant de la ligne A de la feuille de travail pour votre déclaration de l'époux ou conjoint de fait qui fait le transfert

68020 | | A

Inscrivez le montant de la case 128 du feuillet T4A de l'époux ou conjoint de fait qui fait le transfert

68025 - | |

Montant de la ligne 68020 moins le montant de la ligne 68025

= | | A.1

Versements admissibles d'une convention de retraite et prestations pour anciens combattants

Si vous aviez 65 ans ou plus le 31 décembre 2019 (ou en date du décès) et avez reçu des versements de rentes viagères provenant d'une convention de retraite (CR) ou si vous avez reçu des prestations pour anciens combattants remplissez les lignes 1 à 4. Sinon, inscrivez « 0 » à la ligne B.

Inscrivez le montant de la case 17 des feuillets T4A-RCA de l'époux ou conjoint de fait qui fait le transfert.

68026 | | 1

Inscrivez le montant de la ligne 68025

+ | | 2

Ligne 1 plus ligne 2

= | | 3

105 895 \$ moins le montant de la ligne A.1 (inscrivez « 0 » si négatif)

= | | 4

Inscrivez le montant le moins élevé : le montant de la ligne 3 ou le montant de la ligne 4.

+ | | B

Additionnez les lignes A.1 et B.

= | | C

Changement d'état civil

Si votre état civil a changé au cours de l'année d'imposition, calculez le 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

68030

x

Montant de la ligne C

= | | D

Divisé par : nombre de mois dans l'année d'imposition

12*

* Si l'époux ou conjoint de fait qui fait le transfert est décédé, utilisez le nombre de mois jusqu'au mois du décès, y compris le mois du décès.

Inscrivez le montant de la ligne D, s'il y a lieu. Sinon, inscrivez le montant de la ligne C.

| | E

Multipliez le montant de la ligne E par 50 %.

Montant de pension fractionné maximal

x 50 %
= | | F

Étape 3 – Choix du montant de pension fractionné

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

| | G

Inscrivez ce montant à la ligne 21000 de la déclaration de l'époux ou conjoint de fait qui fait le transfert et à la ligne 11600 de la déclaration de l'époux ou conjoint de fait qui reçoit.



Protégé B une fois rempli

Étape 4 – Montant pour revenu de pension (ligne 31400)

Partie A – Calculez le montant pour revenu de pension de l'époux ou conjoint de fait qui fait le transfert

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	=	K

Inscrivez le moins élevé de 2 000 \$ ou le montant de la ligne K à la ligne 31400 de votre déclaration de l'époux ou conjoint de fait qui fait le transfert.

Remarque 1

Si l'époux ou conjoint de fait qui fait le transfert a inscrit un montant à la ligne B, faites le calcul suivant et inscrivez le résultat à la ligne J : ligne G - [(ligne B - ligne 2) ÷ ligne C] × ligne G

Partie B – Calculez le montant pour revenu de pension de l'époux ou conjoint de fait qui reçoit

S'il y a un montant à la ligne 11500 ou 12900 de la déclaration de l'époux ou conjoint de fait qui reçoit, inscrivez le montant de la ligne A de sa feuille de travail pour votre déclaration. Sinon, inscrivez « 0 ».

Montant de la ligne J à moins que la remarque 2a ci-dessous s'applique	+	L
Additionnez les lignes L et M.	=	N

Inscrivez le moins élevé de 2 000 \$ ou le montant de la ligne N à la ligne 31400 de votre déclaration de l'époux ou conjoint de fait qui reçoit.

Remarque 2a

Si toutes les conditions suivantes sont remplies, lisez la remarque 2b ci-dessous :

- le montant de la ligne L est moins de 2 000 \$;
- l'époux ou conjoint de fait qui reçoit avait moins de 65 ans le 31 décembre 2019;
- l'époux ou conjoint de fait qui fait le transfert avait 65 ans ou plus et a reçu un montant provenant :
 - d'un FERR, d'un REER ou d'une autre rente;
 - de prestations de pension variables issues d'une disposition à cotisations déterminées d'un régime de pension agréé;
 - 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);
 - de prestations pour anciens combattants inclus à la ligne 2 du présent formulaire.

Remarque 2b

Si la remarque 2a s'applique, calculez le montant à inscrire à la ligne M de la façon suivante :

(1) Recalculez le montant de la ligne A.1 en déduisant les revenus de pension provenant :

- des paiements d'un FERR, d'un REER ou d'une autre rente reçus par votre époux ou conjoint de fait;
- de prestations de pension variables issues d'une disposition à cotisations déterminées d'un régime de pension agréé;
- 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 de 4 000 \$ ou plus, inscrivez à la ligne M le montant de la ligne J.

(3) Si le solde de (1) ci-dessus est moins de 4 000 \$, recalculez seulement les étapes 2 et 3 en utilisant le solde de (1) comme montant de la ligne C. Inscrivez à la ligne M le moins élevé : le montant de la ligne G ou le montant de la ligne J.



Protégé B une fois rempli

Étape 5 – Impôt retenu (ligne 43700)

Inscrivez l'impôt total retenu à la source du revenu de pension de l'époux ou conjoint de fait qui fait le transfert inscrit à la ligne C.* 68040 | . O

* Si les feuillets de renseignements de l'époux ou conjoint de fait qui fait le transfert comprennent un impôt retenu à la source à la fois pour des revenus de pension 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.

Calculez l'impôt retenu à la source qui s'applique au montant de pension fractionné :

$$\text{Montant de la ligne O} \times \frac{\text{Montant de la ligne G}}{\text{Divisé par : montant de la ligne C}} = 68050 | . P$$

Partie A – Calculez l'impôt retenu à la source pour l'époux ou conjoint de fait qui fait le transfert

Impôt total retenu selon tous les feuillets de renseignements de l'époux ou conjoint de fait qui fait le transfert **

	1
Montant de la ligne P	-
Ligne 1 moins ligne 2.	=

Inscrivez le résultat à la ligne 43700 de la déclaration de l'époux ou conjoint de fait qui fait le transfert.

Partie B – Calculez l'impôt retenu à la source pour l'époux ou conjoint de fait qui reçoit

Impôt total retenu selon tous les feuillets de renseignements de l'époux ou conjoint de fait qui reçoit **

	1
Montant de la ligne P	+
Ligne 1 plus ligne 2.	=

Inscrivez le résultat à la ligne 43700 de la déclaration de l'époux ou conjoint de fait qui reçoit.

** Inscrivez le montant que vous auriez inscrit à la ligne 43700 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 2019, 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 de l'époux ou conjoint de fait qui fait le transfert et que l'époux ou conjoint de fait qui reçoit déclarera ce montant comme revenu dans nos déclarations de revenus et de prestations pour l'année d'imposition indiquée en haut de ce formulaire.

Nous comprenons que nous sommes conjointement responsables de l'impôt, des intérêts et des pénalités qui peuvent découler de ce choix.

Signature de l'époux ou conjoint de fait qui fait le transfert Date _____

Signature de l'époux ou conjoint de fait qui reçoit Date _____

Faire une fausse déclaration constitue une infraction grave.

Consultez l'avis de confidentialité dans votre déclaration.



Appendix 2E: Sample Recording Document – General Income Tax and Benefits Guide 2019

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La version française de ce document est intitulée Trousse d’impôt pour 2019.

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



Is this income tax package for you?

This income tax package provides the basic information you need to get ready, complete and file your **paper** Income Tax and Benefit Return. **Use this information along with the instructions on the return and schedules.** It tells you what types of income you must report, and which deductions and credits you can claim to help you figure out if you owe tax or if you will get a refund. Even if you had no income in the year, you have to file a return to get the benefits, credits, and refund you are entitled to.

This income tax package also applies to you if you resided outside Canada on December 31, 2019, and have significant **residential ties** with Canada. To make sure you are using the correct income tax package, see "Which income tax package should you use?".

What's new for 2019?

We have outlined major tax changes and improvements to services below. We have also noted changes to income tax rules that were announced, but that were not yet law when this guide was published. If they become law as proposed, they will be effective for 2019 or as of the dates given. You will find more information about these changes throughout the guide. They are flagged with the word: **NEW!**

The CRA's services

Your income tax package has a new look. The **2019 Income Tax Package** includes the Federal Income Tax and Benefit Guide, a Provincial or Territorial Information Guide, the return, schedules, and worksheets. For 2019 and future tax years, some of the line numbers that were previously 3 and 4 digits are now 5 digits. We have made several changes to this package to enhance our services.

These changes include:

- using plain language where possible
- reducing the number of forms by eliminating Schedule I and the Worksheet for Schedule I. You can now find any charts that were on these forms on the Income Tax and Benefit Return and the Worksheet for the Return
- updating worksheets to simplify certain calculations
- increasing font size and white space

Individuals and families

Enhanced Canada Pension Plan/Quebec Pension Plan – Starting in 2019, the Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) are being gradually enhanced. This means that if you contribute to either the CPP or the QPP, you will receive improved benefits in exchange for making higher contributions. You can claim a deduction for your enhanced contributions to the CPP or QPP. For more information on how to claim your CPP or QPP contributions on your return, see Schedule 8 or Form RC381, whichever applies.

Canada Training Credit Limit – As of January 1, 2019, if you meet certain conditions, you will be able to accumulate \$250 per year, to a maximum over your lifetime of \$5,000, to be used in calculating your Canada Training Credit, a new refundable tax credit that will be available for 2020 and future years. Based on information from your return, the CRA will determine your Canada Training Credit Limit for the 2020 tax year and provide it to you on your Notice of Assessment for 2019. For 2020 and future years, you may be able to claim a Canada Training Credit equal to your Canada Training Credit Limit for the year or 50% of your eligible tuition and fees paid to an educational institution in Canada, whichever is less.

Canada Workers Benefit – For 2019, the Canada workers benefit (CWB) replaces and strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit. For more information, see Schedule 6, Canada Workers Benefit.

Income exempt under the Indian Act – A new section called "Indian Act – Exempt income" has been added to page 2 of the Income Tax and Benefit Return, and a new form has been created, Form T90, Income exempt under the Indian Act. The information provided on the return and form will allow the CRA to calculate your Canada Training Credit Limit for the 2020 tax year and may also be used to calculate your CWB for the 2019 tax year, if applicable.

Communal organizations – For 2014 and later tax years, income from a business earned by the trust that is then allocated to a member of the congregation is deemed to be income from a business carried on by that member. This may allow members of a communal organization to claim the CWB for 2019 and later years, and the WITB for the 2014 to 2018 tax years. For more information on how to request an adjustment to a return from a previous year, see "How to change a return" on page 54.



Kinship Care Providers – For 2009 and later years, for the CWB and the former WITB, a care provider may be considered to be the parent of a child in their care, regardless of whether they receive financial assistance from a government under a kinship care program. As a result, the care provider may be entitled to claim the child as an eligible dependent for purposes of claiming the benefit. Also, for these years, financial assistance payments received by care providers under a kinship care program are not included in income and not included when determining entitlement to benefits and credits based on income.

Home Buyers' Plan – The maximum amount you can withdraw from your registered retirement savings plan (RRSP) under the Home Buyers' Plan (HBP) increased from \$25,000 to \$35,000 for withdrawals made after March 19, 2019. If you are not considered a first-time home buyer for the purposes of the HBP, and you experience a breakdown in your marriage or common-law partnership, you may be able to participate in the HBP after 2019 under certain conditions. For more information on the HBP, go to canada.ca/home-buyers-plan.

Medical Expenses Tax Credit – For expenses incurred after October 16, 2018, certain cannabis products purchased for a patient for medical purposes will be considered eligible medical expenses for the medical expense tax credit, once they become permitted for legal sale under the Cannabis Act. For more information, see Guide RC4065, Medical Expenses.

Donations and gifts (line 34900 of the return) – For donations made after March 18, 2019, in order to qualify for the enhanced tax incentives for donations of cultural property, the property no longer needs to be of national importance.

Allowances for members of legislative assemblies and certain municipal officers – For 2019 and later tax years, non-accountable allowances paid to elected members of legislative assemblies, certain municipal officers, and members of public or separate school boards are required to be fully included in income.

Zero-emission vehicles – If you are self-employed or claiming employment expenses, you may be able to claim capital cost allowance on zero-emission vehicles. Starting in 2019, there is a temporary enhanced first-year capital cost allowance of 100% for eligible zero-emission vehicles. Eligible vehicles must be acquired after March 18, 2019, and become available for use before 2024. The enhanced allowance decreases if the vehicle becomes available for use after 2023 and before 2028. For more information and for the conditions the vehicle has to meet, see Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income, if you are self-employed. If you are claiming employment expenses, see Guide T4044, Employment Expenses.

Interest and investments

Investment tax credit (line 41200) – Eligibility for the mineral exploration tax credit for an individual (other than a trust) has been extended to flow-through share agreements entered into before April 2024. For more information, see Form T2038(IND), Investment Tax Credit (Individuals).



Do you have to file a return?

File a return for 2019 if:

- you have to pay tax for the year
- you want to claim a refund
- you want to claim the Canada workers benefit (CWB) or you received CWB advance payments in the year
- you or your spouse or common-law partner want to begin or continue receiving the following payments (including any related provincial or territorial payments):
 - Canada child benefit (CCB)
 - Goods and Services Tax/Harmonized Sales Tax (GST/HST) credit
 - Guaranteed income supplement (GIS)

If you have a spouse or common-law partner, they also have to file a return.

- the CRA sent you a request to file a return
- you and your spouse or common-law partner are jointly electing to split pension income. See Line 11500 of this guide
- you disposed of capital property (which could be a principal residence) or you realized a taxable capital gain in the year
- you have to repay all or part of your old age security or employment insurance benefits
- you have not repaid all the amounts you withdrew from your registered retirement savings plan (RRSP) under the Home Buyers' Plan or Lifelong Learning Plan
- you have to contribute to the Canada Pension Plan (CPP) for 2019. This can apply if your total net self-employment income and pensionable employment income is more than \$3,500
- you are paying employment insurance premiums on self-employment income or other eligible earnings
- you have incurred a non-capital loss in the year that you want to be able to apply in other years
- you want to transfer unused tuition fees, or carry forward unused tuition, education, and textbook amounts to a future year
- you want to report income that would allow you to contribute to an RRSP, a pooled registered pension plan (PRPP), or a specified pension plan (SPP) to keep your RRSP deduction limit (see Schedule 7) for future years up to date
- you want to carry forward to a future year the unused investment tax credit on expenditures you incurred during the current year

Deceased persons

If you are the legal representative (the executor, administrator, or liquidator) of the estate of a person who died in 2019, you may have to file a return for 2019 for that person. When there are no legal documents designating a legal representative, you may request to be the deceased person's representative by completing an Affidavit form for intestate situations. 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, Canada Revenue Agency – What to Do Following a Death.



Due dates, penalties, and interest

Due dates

Your 2019 return and payment are due on or before the following dates:

Person	Return due date	Payment due date
Most people	April 30, 2020	April 30, 2020
Self-employed persons (and their spouse or common-law partner) with business expenditures that relate mostly to a tax shelter investment	April 30, 2020	April 30, 2020
Self-employed persons and their spouse or common-law partner (other than those stated above)	June 15, 2020	April 30, 2020
Deceased persons and their surviving spouse or common-law partner	See Guide T4011, Preparing Returns for Deceased Persons.	

Note

Form T1135, Foreign Income Verification Statement, must be filed on or before April 30, 2020, or June 15, 2020, if you or your spouse or common-law partner carried on a business in 2019 (other than a business whose expenditures are primarily in connection with a tax shelter). For more information, see Form T1135.



Did you know...

Filing early helps ensure your benefit and credit payments are not delayed or stopped. These include:

- guaranteed income supplement (GIS)
- GST/HST credit
- Canada child benefit (CCB)
- related provincial and territorial programs

If you have a spouse or common-law partner, they also have to file a return. For more information, see Booklet T4114, Canada Child Benefit, and Guide RC4210, GST/HST Credit.

Penalties

The CRA may charge you a penalty if any of the following applies:

- you filed your return late and you owe tax for 2019
- you failed to report an amount on your return for 2019 and you also failed to report an amount on your return for 2016, 2017, or 2018
- you knowingly or under circumstances amounting to gross negligence have made a false statement or an omission on your 2019 return

For more information, go to canada.ca/penalty-information-returns.



Interest

Interest you must pay to the CRA

If you have a balance owing for 2019, the CRA charges compound daily interest starting May 1, 2020, on any unpaid amounts owing for 2019. This includes any balance owing if the CRA reassesses your return.

Note

The CRA may cancel or waive interest if you cannot meet your tax obligations because of circumstances beyond your control. To make a request, get and complete Form RC4288, Request for Taxpayer Relief – Cancel or Waive Penalties or Interest. For more information, go to canada.ca/taxpayer-relief.

Interest paid to you by the CRA

The CRA will pay you compound daily interest on your tax refund for 2019 in some situations. The calculation will start on the latest of the following three dates:

- May 31, 2020
- the 31st day after you file your return
- the day after you overpaid your taxes

Cancel or waive penalties or interest

The CRA administers legislation, commonly called taxpayer relief provisions, that allows 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 calendar years before the year in which a request is made.

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 2018 must relate to a penalty for a tax year or fiscal period ending in 2008 or later.

For interest on a balance owing for any tax year or fiscal period, 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 2018 must relate to interest that accrued in 2008 or later.

To make a request, fill out form RC4288, Request for Taxpayer Relief – Cancel or Waive Penalties or Interest. For more information about relief from penalties or interest and how to submit your request, go to canada.ca/taxpayer-relief.



Gather all your documents

Gather all the information slips, receipts, and supporting documents you need to report your income and claim any deductions or credits.

What if you are missing information?

File your return on time even if you do not have all of your slips or receipts. You are responsible for reporting your income from all sources to avoid any penalties and interest that may be charged. If you have not received your slip by early April or if you have any questions about an amount on a slip, contact the payer.



Did you know...

If you know you won't be able to get a missing information slip by the due date, use your pay stubs or statements to estimate your income and any related deductions and credits you can claim. Enter the estimated amounts on the appropriate lines of your return.

Need help doing your taxes?

Community Volunteer Income Tax Program (CVITP) – If you have a modest income and a simple tax situation, volunteers from the CVITP can complete your tax return for free. To find out if you qualify for this service and to locate a tax preparation clinic near you, go to canada.ca/taxes-help or call the CRA at 1-800-959-8281.

If you want to become a volunteer, go to canada.ca/taxes-volunteer.

Tax Information Phone Service (TIPS) – For personal and general tax information by telephone, use the CRA's automated service, TIPS, at 1-800-267-6999.

By phone (individuals) – If you are calling from Canada or the United States, call 1-800-959-8281. The CRA's automated service is available 24 hours a day, 7 days a week. The CRA agents are available Monday to Friday (except holidays) from 9 a.m. to 5 p.m. (local time). From the end of February to the end of April, these hours are extended to 9 p.m. (local time) on weekdays and from 9 a.m. to 5 p.m. (local time) on Saturdays (except Easter weekend).

By phone (businesses) – Call 1-800-959-5525. The CRA's automated service is available 24 hours a day, 7 days a week. The CRA's agents are available Monday to Friday (except holidays) from 9 a.m. to 6 p.m. (local time).

By phone (Territorial residents) – Call 1-866-426-1327. Call this number for tax and benefit information for individuals living in the Territories. This is a dedicated phone line available only to residents of Yukon, Northwest Territories and Nunavut (with the 867 area code).

By phone (businesses operating in the Territories) – Call 1-866-841-1876. Call this number for tax information for businesses operating in the Territories. This is a dedicated phone line available only to residents of Yukon, Northwest Territories and Nunavut (with the 867 area code).

Teletypewriter (TTY) users – If you have a hearing or speech impairment and use a TTY, call 1-800-665-0354. If you use an operator-assisted relay service, call the CRA's regular telephone numbers instead of the TTY number.

Ways to file your return

NETFILE – Use the CRA's secure service to complete and file your return electronically using certified tax preparation software or a web tax application. Go to canada.ca/netfile for a list of software and applications, including some that are free.

EFILE – This is a secure CRA service that lets authorized service providers, including discounters, complete and file your return electronically. For more information, go to canada.ca/efile-individuals.

Note

Auto-fill my return – This secure CRA service allows you or your authorized representative to automatically fill in certain parts of your 2019, 2018, 2017 and 2016 return. You must be registered with My Account (or your representative must be registered with Represent a Client) and be using a certified software product (NETFILE or EFILE) that offers this option. For more information, go to canada.ca/auto-fill-my-return.

File my Return – This is a free and secure CRA service available to eligible individuals who have low or fixed income and whose situations stay the same from year to year. If you are eligible, you will receive an invitation letter in the mail. You will then be able to file your income tax and benefit return simply by giving the CRA some personal information and answering a series of short questions through an automated phone service. You do not have to fill out any paper forms or do any calculations.

Filing a paper return – In the next section, find out which income tax package you need.



Which income tax package should you use?

Use the income tax package for the province or territory where you resided on December 31, 2019. However, there are exceptions, such as if you have residential ties in another place. For more information on these exceptions, see the chart below.

If you resided in Quebec on December 31, 2019, use the income tax package for residents of Quebec to calculate your federal tax only. You must also file a provincial income tax and benefits return for Quebec.

Exceptions	
In the following situations, use the income tax package specified:	
Your situation (see the definitions on the next chart)	Use the following:
A. On December 31, 2019, you had residential ties in more than one province or territory.	Income tax package 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 income tax package for Ontario.
B. You are filing a return for a person who died in 2019.	Income tax package for the province or territory where that person resided at the time of death.
C. You emigrated from Canada in 2019.	Income tax package for the province or territory where you resided on the date you left.
D. You resided outside Canada on December 31, 2019, but kept significant residential ties with Canada; you may be considered a factual resident of Canada.	Income tax package for the province or territory where you kept your residential ties. Also, get and complete Form T1248, Information About Your Residency Status – Schedule D.
E. You resided outside Canada on December 31, 2019, and are considered a deemed resident or non-resident of Canada.	Income Tax and Benefit Guide 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 income tax package for that province or territory.



Definitions	
Residential ties	<p>Significant residential ties to Canada include:</p> <ul style="list-style-type: none"> ■ a home in Canada ■ a spouse or common-law partner in Canada ■ dependants in Canada <p>Secondary residential ties that may be relevant include:</p> <ul style="list-style-type: none"> ■ personal property in Canada, such as a car or furniture ■ social ties in Canada, such as memberships in Canadian recreational or religious organizations ■ economic ties in Canada, such as Canadian bank accounts or credit cards ■ a Canadian driver's licence ■ a Canadian passport ■ health insurance with a Canadian province or territory <p>To determine an individual's residence status, all of the relevant facts in each case must be considered, including residential ties with Canada and length of time, object, intent, and continuity while living inside and outside Canada.</p> <p>Note You are a factual resident of Canada for tax purposes if you keep significant residential ties in Canada while living or travelling outside the country.</p> <p>For more information, see Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status.</p>
Deemed resident	<p>You are a deemed resident of Canada for income tax purposes if:</p> <ul style="list-style-type: none"> ■ on December 31, 2019, you were living outside Canada, you are not considered to be a factual resident of Canada because you did not have significant residential ties in Canada, and you are a government employee, a member of the Canadian Forces including their overseas school staff, or working under a Canadian International Development Agency (CIDA) assistance program. This can also apply to the family members of an individual who is in one of these situations ■ you stayed in Canada for 183 days or more in the tax year, do not have significant residential ties with Canada, and are not considered a resident of another country under the terms of a tax treaty between Canada and that country
Non-resident	<p>You are a non-resident for tax purposes if one of the following applies to you:</p> <ul style="list-style-type: none"> ■ you normally live in another country and are not considered to be a factual resident of Canada ■ you do not have significant residential ties in Canada, and one of the following applies to you: <ul style="list-style-type: none"> ■ you live outside Canada throughout the tax year ■ you stay in Canada for less than 183 days in the tax year



Appendix 2F: Sample Recording Document – Guide general d’impôt et de prestations 2019

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Dans ce guide, les expressions désignant des personnes visent les individus de tous genres.

The English version of this document is called 2019 Income Tax Package.

Sauf indication contraire, toute référence législative renvoie à la Loi de l'impôt sur le revenu et au Règlement de l'impôt sur le revenu.



Cette trousse d'impôt s'adresse-t-elle à vous?

Cette trousse d'impôt fournit les renseignements de base dont vous avez besoin pour vous préparer, pour remplir et produire votre déclaration de revenus et de prestations papier. Utilisez ces renseignements avec les instructions qui se trouvent dans la déclaration et les annexes. Elle indique les types de revenus que vous devez déclarer ainsi que les déductions et les crédits que vous pouvez demander, pour vous aider à déterminer si vous devez payer de l'impôt ou si vous avez droit à un remboursement. Même si vous n'avez pas de revenu dans l'année, vous devez produire une déclaration pour obtenir les prestations, crédits et remboursement auxquels vous avez droit.

Cette trousse d'impôt s'adresse également à vous si vous résidez à l'extérieur du Canada le 31 décembre 2019 et que vous avez gardé des liens de résidence importants au Canada. Pour vous assurer d'utiliser la bonne trousse d'impôt, lisez « Quelle trousse d'impôt devez-vous utiliser? ».

Quoi de neuf pour 2019?

Nous avons décrit les principales modifications apportées au régime fiscal et les améliorations apportées aux services ci-dessous. Nous avons aussi souligné les modifications apportées aux règles concernant l'impôt sur le revenu qui ont été annoncées, mais qui n'avaient pas encore été adoptées quand ce guide a été publié. Si ces modifications sont adoptées comme proposées, elles entreront en vigueur en 2019 ou à la date indiquée. Vous trouverez plus de renseignements sur ces modifications dans le guide. Elles sont mises en évidence à l'aide du mot : **NOUVEAU**

Les services de l'ARC

Votre trousse d'impôt a une nouvelle apparence. La **Trousse d'impôt pour 2019** comprend le guide d'impôt et de prestations fédéral, un guide de renseignements provincial ou territorial, la déclaration, les annexes et les feuilles de travail. À compter de l'année d'imposition 2019, certains numéros de ligne qui étaient à 3 ou 4 chiffres seront maintenant à 5 chiffres. Plusieurs changements ont été effectués dans cette trousse pour améliorer nos services.

Ces changements incluent :

- l'utilisation d'un langage simple, si possible;
- la réduction du nombre de formulaires par l'élimination de l'annexe 1 et de la feuille de travail pour l'annexe 1. Vous pouvez maintenant trouver les calculs qui se trouvaient dans ces formulaires dans la Déclaration d'impôt et de prestations et dans la Feuille de travail pour la déclaration;
- la mise à jour des feuilles de travail pour simplifier les calculs;
- l'augmentation de la taille de la police et de l'espace blanc.

Les particuliers et les familles

Régime de pensions du Canada/Régime de rentes du Québec bonifiés – À partir de 2019, le Régime de pensions du Canada (RPC) et le Régime de rentes du Québec (RRQ) seront graduellement bonifiés. Cela signifie que si vous versez des cotisations au RPC ou au RRQ, vous allez recevoir des prestations bonifiées en échange de verser des cotisations plus élevées. Vous pouvez demander une déduction pour vos cotisations bonifiées au RPC ou au RRQ. Pour en savoir plus sur la façon de demander vos cotisations au RPC ou au RRQ dans votre déclaration, consultez l'annexe 8 ou le formulaire RC381, selon le cas.

Limite du crédit canadien pour la formation – Dès le 1^{er} janvier 2019, si vous remplissez certaines conditions, vous pourrez accumuler 250 \$ par année, jusqu'à 5 000 \$ à vie, pour le calcul de votre crédit canadien pour la formation, un nouveau crédit d'impôt remboursable qui sera disponible à partir de 2020. Selon les renseignements provenant de votre déclaration, l'ARC déterminera votre limite du crédit canadien pour la formation pour l'année d'imposition 2020 et la fournira dans votre avis de cotisation pour l'année 2019. Pour 2020 et les années qui suivent, vous pouvez être en mesure de demander le crédit canadien pour la formation selon le montant le moins élevé : la limite du crédit canadien pour la formation pour l'année ou 50 % de vos frais de scolarité et autres frais admissibles qui ont été payés à un établissement d'enseignement au Canada.

Allocation canadienne pour les travailleurs – Pour 2019, l'allocation canadienne pour les travailleurs (ACT) remplace et renforce la prestation fiscale pour le revenu de travail (PFRT). L'ACT est un crédit d'impôt remboursable bonifié et plus accessible. Pour en savoir plus, consultez l'annexe 6, Allocation canadienne pour les travailleurs.

Revenu exonéré selon la Loi sur les Indiens – Une nouvelle section appelée « La Loi sur les Indiens – Revenu exonéré » a été ajoutée à la page 2 de la déclaration de revenus et de prestations, et un nouveau formulaire, le formulaire T90, Revenu exonéré selon la Loi sur les Indiens a été créé. Les renseignements fournis dans la déclaration et dans le formulaire permettront à l'ARC de calculer votre limite du crédit canadien pour la formation pour l'année d'imposition 2020 ainsi que pour calculer votre ACT pour l'année d'imposition 2019, selon le cas.



Organismes communautaires – Pour l'année d'imposition 2014 ainsi que les années qui suivent, le revenu provenant d'une entreprise gagné par la fiducie qui est ensuite alloué à un membre de la congrégation est considéré comme étant le revenu d'une entreprise qui est exploité par ce membre. Cela pourrait permettre aux membres d'un organisme communautaire de demander l'ACT pour 2019 et les années qui suivent, ainsi que la PFRT pour les années d'imposition 2014 à 2018. Pour en savoir plus sur la façon de faire la demande pour un ajustement à une déclaration soumise lors d'une année précédente, lisez « Comment faire modifier une déclaration » à la page 57.

Fournisseurs de soins des programmes de parenté – Pour 2009 et les années qui suivent, pour l'ACT et l'ancienne PFRT, un fournisseur de soins pourrait être considéré comme étant le parent d'un enfant dont il a la garde, qu'il reçoit ou non une aide financière provenant d'un gouvernement selon un programme de soins de parenté. Le fournisseur de soins pourra ainsi considérer l'enfant comme une personne à charge admissible aux fins des prestations. En plus, pour ces années, les aides financières reçues par des fournisseurs de soins selon un programme de soins de parenté ne sont incluses ni dans le revenu ni dans la détermination au droit de des prestations ou à des crédits fondés sur le revenu.

Régime d'accession à la propriété – Le montant maximal qui peut être retiré de votre régime enregistré d'épargne-retraite (REER) dans le cadre du régime d'accession à la propriété (RAP) a augmenté de 25 000 \$ à 35 000 \$ pour les retraits effectués après le 19 mars 2019. Si vous n'êtes pas considéré un acheteur d'une première habitation pour les fins du RAP et que vous subissez une rupture dans votre mariage ou union de fait, vous pouvez peut-être participer au RAP après 2019, dans certaines conditions. Pour en savoir plus sur le RAP, allez à canada.ca/regime-accession-propriete.

Crédit d'impôt pour frais médicaux – Pour les frais engagés après le 16 octobre 2018, certains produits à base de cannabis achetés pour un patient à des fins médicales seront considérés comme étant des frais médicaux admissibles pour le crédit d'impôt pour frais médicaux une fois que la vente légale de ces produits est permise selon la Loi sur le cannabis. Pour en savoir plus, consultez le guide RC4065, Frais médicaux.

Dons (ligne 34900 de la déclaration) – Pour les dons faits après le 18 mars 2019, afin de se qualifier pour les incitatifs fiscaux bonifiés pour les dons des biens culturels, les biens n'ont plus besoin d'avoir une importance nationale.

Allocations aux membres d'assemblées législatives et à certains conseillers municipaux – Pour l'année d'imposition 2019 et les années qui suivent, les allocations qui n'ont pas à être justifiées et qui sont payées aux membres élus des assemblées législatives, à certains fonctionnaires municipaux et aux membres d'une commission scolaire publique ou séparée doivent être incluses dans leur revenu.

Véhicules zéro émission – Si vous êtes un travailleur indépendant ou vous demandez des dépenses d'emploi, vous pourriez demander une déduction pour amortissement pour des véhicules zéro émission. À partir de 2019, il y a une déduction pour amortissement bonifiée et temporaire de 100 % pour la première année pour les véhicules zéro émission admissibles. Les véhicules admissibles doivent être acquis après le 18 mars 2019 et disponibles pour utilisation avant 2024. La déduction bonifiée baisse si le véhicule devient disponible pour utilisation après 2023 et avant 2028. Pour en savoir plus sur les conditions que le véhicule doit respecter, consultez le guide T4002, Revenus d'un travail indépendant d'entreprise, de profession libérale, de commissions, d'agriculture et de pêche, si vous êtes un travailleur indépendant. Si vous demandez des dépenses d'emploi, consultez le guide T4044, Dépenses d'emploi.

Intérêts et investissements

Crédit d'impôt à l'investissement (ligne 41200) – L'admissibilité pour le crédit d'impôt pour exploration minière pour un particulier (autre qu'une fiducie) a été étendue aux conventions d'émission d'actions accréditatives qui ont été conclus avant avril 2024. Pour en savoir plus, consultez le formulaire T2038(IND), Crédit d'impôt à l'investissement (particuliers).



Devez-vous produire une déclaration?

Produisez une déclaration pour 2019 si :

- Vous avez de l'impôt à payer pour l'année.
- Vous voulez demander un remboursement.
- Vous voulez demander l'allocation canadienne pour les travailleurs (ACT) ou vous avez reçu des versements anticipés de l'ACT dans l'année.
- Vous ou votre époux ou conjoint de fait désirez commencer ou continuer à recevoir les versements suivants (y compris les versements provinciaux ou territoriaux connexes) :
 - Allocation canadienne pour enfants (ACE)
 - Crédit pour la Taxe sur les produits et services / Taxe de vente harmonisée (TPS/TVH)
 - Supplément de revenu garanti (SRG)

Si vous avez un époux ou un conjoint de fait, il doit également produire une déclaration.

- L'ARC vous a demandé de produire une déclaration.
- Vous et votre époux ou conjoint de fait choisissez conjointement de fractionner votre revenu de pension. Lisez la ligne 11500 de ce guide.
- Vous avez disposé d'une immobilisation (qui pourrait être une résidence principale) ou vous avez réalisé un gain en capital imposable dans l'année.
- Vous devez rembourser une partie ou la totalité de vos prestations de la sécurité de la vieillesse ou de vos prestations d'assurance-emploi.
- 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.
- Vous devez cotiser au Régime de pensions du Canada (RPC) pour 2019. Cette situation peut survenir si le total de votre revenu net d'un travail indépendant et de votre revenu d'emploi ouvrant droit à pension dépasse 3 500 \$.
- Vous versez des cotisations à l'assurance-emploi pour le revenu d'un travail indépendant ou pour d'autres revenus admissibles.
- Vous voulez reporter à une autre année une perte autre qu'une perte en capital que vous avez subie dans l'année.
- Vous voulez transférer vos frais de scolarité ou reporter à une année future la partie inutilisée de vos frais de scolarité, du montant relatif aux études et du montant pour manuels.
- Vous voulez déclarer un revenu qui vous permettrait de cotiser à un REER, à un régime de pension agréé collectif (RPAC) ou à un régime de pension déterminé (RPD) pour garder à jour le maximum déductible de votre REER (lisez l'annexe 7) pour les années futures.
- 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.

Personnes décédées

Si vous êtes le représentant légal (exécuteur testamentaire, administrateur ou liquidateur) de la succession d'une personne décédée en 2019, vous devez peut-être produire une déclaration de 2019 pour cette personne. Lorsqu'il n'y a pas de documents légaux désignant un représentant légal, vous pouvez demander d'être le représentant légal de la personne décédée en remplissant une Déclaration sous serment pour des situations ab intestat. Pour en savoir plus sur les obligations et options de déclaration, et les documents requis, consultez le guide T4011, Déclarations de revenus de personnes décédées, et le feuillet de renseignement RC4111, Agence du revenu du Canada – Quoi faire suivant un décès.



Dates limites, pénalités et intérêts

Dates limites

Votre déclaration et votre paiement pour 2019 doivent être reçus au plus tard aux dates suivantes :

Personne	Date limite de production d'une déclaration	Date limite de paiement
La plupart des gens	Le 30 avril 2020	Le 30 avril 2020
Travailleurs indépendants (et leur époux ou conjoint de fait) ayant des dépenses d'entreprise qui sont liées principalement à un investissement dans un abri fiscal	Le 30 avril 2020	Le 30 avril 2020
Travailleurs indépendants et leur époux ou conjoint de fait (autres que ceux mentionnés ci-dessus)	Le 15 juin 2020	Le 30 avril 2020
Personnes décédées et leur époux ou conjoint de fait survivant	Consultez le guide T4011, Déclarations de revenus de personnes décédées.	

Remarque

Le formulaire T1135, Bilan de vérification du revenu étranger, doit être produit au plus tard le 30 avril 2020 ou le 15 juin 2020 si vous ou votre époux ou conjoint de fait avez exploité une entreprise en 2019 (autre qu'une entreprise dont les dépenses d'exploitation sont liées principalement à des abris fiscaux). Pour en savoir plus, consultez le formulaire T1135.



Le saviez-vous...

En produisant plus tôt, vous évitez que vos paiements de prestations et de crédits soient retardés ou arrêtés. Ces derniers incluent les suivants :

- Supplément de revenu garanti (SRG)
- Crédit pour la TPS/TVH
- Allocation canadienne pour enfants (ACE)
- Programmes provinciaux et territoriaux connexes

Si vous avez un époux ou un conjoint de fait, il doit également produire sa déclaration. Pour en savoir plus, consultez le livret T4114, Allocation canadienne pour enfants, et le guide RC4210, Crédit pour la TPS/TVH.

Pénalités

L'ARC peut vous imposer une pénalité si l'une des conditions suivantes s'applique :

- Vous avez produit votre déclaration en retard et vous avez de l'impôt à payer pour 2019.
- Vous n'avez pas inclus dans votre déclaration de 2019 un montant que vous deviez déclarer et que vous avez fait une telle omission dans votre déclaration de 2016, 2017 ou 2018.
- Vous avez volontairement, ou dans des circonstances équivalant à une faute lourde, fait un faux énoncé ou une omission dans votre déclaration de 2019.

Pour en savoir plus, allez à canada.ca/penalite-declaration-renseignements.



Intérêts

Intérêts que vous devez payer à l'ARC

Si vous avez un solde dû pour 2019, l'ARC impose des intérêts composés quotidiennement à compter du 1^{er} mai 2020 sur tout montant impayé pour 2019. Cela comprend tout solde dû à la suite d'une nouvelle cotisation de votre déclaration.

Remarque

L'ARC peut annuler des intérêts ou y renoncer si vous ne pouvez pas respecter vos obligations fiscales en raison de circonstances indépendantes de votre volonté. Pour faire une demande, obtenez et remplissez le formulaire RC4288, Demande d'allègement pour les contribuables – Annuler des pénalités ou des intérêts ou y renoncer. Pour en savoir plus, allez à canada.ca/allègement-contribuables.

Intérêts que l'ARC vous paye

L'ARC vous paiera des intérêts composés quotidiennement sur votre remboursement d'impôt pour 2019, dans certaines situations, à partir de la plus éloignée des dates suivantes :

- Le 31 mai 2020.
- 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.

Annuler des pénalités ou des intérêts ou y renoncer

L'ARC administre la législation, 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 est incapable de 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 années civiles avant l'année au cours de laquelle une demande d'allègement est faite.

Dans le cas des pénalités, l'ARC examinera votre demande uniquement pour les années d'imposition ou les exercices qui se sont terminés dans les 10 années civiles précédant l'année de la demande. Ainsi, une demande faite en 2018 doit porter sur une pénalité pour une année d'imposition ou exercice ayant pris fin en 2008 ou après.

Dans le cas des intérêts sur un solde dû, peu importe l'année d'imposition ou l'exercice, 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 2018 doit porter sur les intérêts qui se sont accumulés pendant les années 2008 ou après.

Pour faire votre demande, remplissez le formulaire RC4288, Demande d'allègement pour les contribuables – Annuler des pénalités ou des intérêts ou y renoncer. Pour en savoir plus sur l'allègement des pénalités ou des intérêts et comment envoyer votre demande, allez à canada.ca/allègement-contribuables.



Rassemblez tous vos documents

Rassemblez tous les feuillets de renseignements, les reçus et les pièces justificatives dont vous avez besoin pour déclarer votre revenu et de demander toute déduction ou tout crédit.

Que faire s'il vous manque des renseignements?

Produisez votre déclaration à temps, et ce, même s'il vous manque des feuillets ou des reçus. Vous êtes responsable de déclarer vos revenus de toutes provenances pour éviter les pénalités et les intérêts qui peuvent être imposés. Si vous n'avez pas encore reçu votre feuillet au début d'avril ou si vous avez des questions concernant un montant sur un feuillet, communiquez avec le payeur.



Le saviez-vous...

Si vous savez que vous ne recevrez pas un feuillet de renseignements manquant avant la date limite, utilisez vos talons de paye ou d'autres états pour estimer votre revenu ainsi que les déductions et les crédits contre lesquels vous pouvez demander. Inscrivez les montants estimés aux lignes appropriées de votre déclaration.

Besoin d'aide pour vos impôts?

Programme communautaire des bénévoles en matière d'impôt (PCBMI) – Si vous avez un revenu modeste et une situation fiscale simple, des bénévoles du PCBMI peuvent remplir votre déclaration gratuitement. Pour savoir si vous êtes admissible à ce service et pour trouver un comptoir de préparation des déclarations près de chez vous, allez à canada.ca/impots-aide ou appelez l'ARC au 1-800-959-7383.

Si vous voulez devenir un bénévole, allez à canada.ca/impots-benevoles.

Système électronique de renseignements par téléphone (SERT) – Pour obtenir des renseignements personnels et généraux en matière d'impôt par téléphone, utilisez le service automatisé de l'ARC, le SERT, au 1-800-267-6999.

Par téléphone (particuliers) – Si vous appelez du Canada ou des États-Unis, composez le 1-800-959-7383. Le service automatisé de l'ARC est accessible 24 heures par jour, 7 jours par semaine. Les agents de l'ARC sont disponibles du lundi au vendredi (sauf les jours fériés) de 9 h à 17 h (heures locales). Ces heures sont prolongées, de la fin de février à la fin d'avril, jusqu'à 21 h (heures locales) en semaine, et de 9 h à 17 h (heures locales) le samedi (sauf la fin de semaine de Pâques).

Par téléphone (entreprises) – Composez le 1-800-959-7775. Le service automatisé de l'ARC est accessible 24 heures par jour, 7 jours par semaine. Les agents de l'ARC sont disponibles du lundi au vendredi (sauf les jours fériés) de 9 h à 18 h (heures locales).

Par téléphone (résidents des territoires) – Composez le 1-866-426-1527. Appelez ce numéro pour des renseignements sur l'impôt et les prestations pour les individus qui vivent dans les territoires. Cette ligne téléphonique est réservée aux résidents du Yukon, des Territoires du Nord-Ouest et du Nunavut (indicatif régional 867).

Par téléphone (entreprises dans les territoires) – Composez le 1-866-841-1876. Appelez ce numéro pour des renseignements sur l'impôt pour les entreprises dans les territoires. Cette ligne téléphonique est réservée aux résidents du Yukon, des Territoires du Nord-Ouest et du Nunavut (indicatif régional 867).

Utilisateurs d'un téléimprimeur (ATS) – Si vous avez des troubles de l'audition ou de la parole et utilisez un ATS, composez le 1-800-665-0354. Si vous utilisez un service de relais avec l'aide d'un téléphoniste, composez les numéros de téléphone habituels de l'ARC au lieu du numéro de l'ATS.

Façons de produire votre déclaration

IMPÔTNET – Utilisez le service sécurisé de l'ARC pour remplir et produire votre déclaration par voie électronique au moyen d'un logiciel de préparation de déclarations homologué ou d'une application Web. Allez à canada.ca/impotnet pour une liste de logiciels et d'applications, dont certains sont gratuits.

TED – La TED est un service sécurisé de l'ARC qui permet aux fournisseurs de services autorisés, y compris les escompteurs, de remplir et de produire votre déclaration par voie électronique. Pour en savoir plus, allez à canada.ca/ted-particuliers.

Remarque

Préremplir ma déclaration – Ce service sécurisé de l'ARC vous permet et permet à votre représentant autorisé de remplir automatiquement certaines parties de votre déclaration de l'année 2019, 2018, 2017 et 2016. Vous devez être inscrit à Mon dossier (ou votre représentant doit être inscrit à Représenter un client) et utiliser un logiciel homologué (IMPÔTNET ou TED) qui offre cette option. Pour en savoir plus, allez à canada.ca/preremplir-ma-declaration.



Produire ma déclaration – Ce service de l'ARC est gratuit et sécurisé. Il est disponible aux particuliers admissibles à faible revenu ou à revenu fixe et dont la situation demeure inchangée d'une année à l'autre. Si vous êtes admissible, vous recevrez une lettre d'invitation par la poste. Vous pourrez alors produire votre déclaration de revenus et de prestations simplement en fournissant à l'ARC certains renseignements personnels et en répondant à une série de brèves questions au moyen d'un service téléphonique automatisé. Vous n'avez pas besoin de remplir de formulaires papier ni de faire de calculs.

Production d'une déclaration sur papier – Trouvez la trousse d'impôt dont vous avez besoin dans la prochaine section.

Quelle trousse d'impôt devez-vous utiliser?

Utilisez la trousse d'impôt de la province ou du territoire où vous résidiez le 31 décembre 2019. Il y a toutefois des exceptions, par exemple si vous aviez des liens de résidence à un autre endroit. Pour en savoir plus sur ces exceptions, consultez le tableau ci-dessous.

Si vous résidiez au Québec le 31 décembre 2019, utilisez la trousse d'impôt pour les résidents du Québec pour calculer votre impôt fédéral seulement. Vous devez aussi produire une déclaration de revenus provinciale pour le Québec.

Exceptions	
Dans les situations suivantes, utilisez la trousse d'impôt indiquée :	
Votre situation (Consultez les définitions dans le tableau suivant.)	Utilisez ce qui suit :
A. Le 31 décembre 2019, vous aviez des liens de résidence dans plus d'une province ou d'un territoire.	Trousse d'impôt de la province ou du territoire où se trouvaient vos liens de résidence les plus importants. Par exemple, si vous résidez habituellement en Ontario, mais que vous étudiez en Alberta ou au Québec, utilisez la trousse d'impôt de l'Ontario.
B. Vous produisez une déclaration pour une personne décédée en 2019.	Trousse d'impôt de la province ou du territoire où cette personne résidait à la date de son décès.
C. Vous avez émigré du Canada en 2019.	Trousse d'impôt de la province ou du territoire où vous résidiez à la date de votre départ.
D. Vous résidiez à l'extérieur du Canada le 31 décembre 2019, mais aviez gardé des liens de résidence importants au Canada; vous pourriez être considéré comme résident de fait du Canada.	Trousse d'impôt de la province ou du territoire où vous aviez gardé des liens de résidence. Obtenez et remplissez également le formulaire T1248, Annexe D, Renseignements sur votre statut de résidence.
E. Vous résidiez à l'extérieur du Canada le 31 décembre 2019 et êtes considéré comme un résident réputé ou un non-résident du Canada.	Guide d'impôt et de prestations pour les non-résidents et les résidents réputés du Canada. Cependant, si vous avez gagné un revenu d'emploi dans une province ou un territoire ou avez gagné un revenu d'une entreprise ayant un établissement stable dans une province ou un territoire, utilisez la trousse d'impôt de cette province ou de ce territoire.



Définitions	
Liens de résidence	<p>Les liens importants de résidence avec le Canada comprennent :</p> <ul style="list-style-type: none"> ■ un domicile au Canada; ■ un époux ou conjoint de fait au Canada; ■ des personnes à charge au Canada. <p>Les liens de résidence secondaires qui peuvent être pertinents comprennent :</p> <ul style="list-style-type: none"> ■ des biens personnels au Canada, comme une voiture ou des meubles; ■ des liens sociaux au Canada, comme une affiliation à des associations récréatives ou à des organismes religieux; ■ des liens économiques au Canada, comme des comptes bancaires canadiens ou des cartes de crédit émises au Canada; ■ un permis de conduire canadien; ■ un passeport canadien; ■ une assurance-maladie d'une province ou d'un territoire du Canada. <p>Pour déterminer le statut de résidence d'un particulier, tous les faits pertinents pour chaque cas doivent être pris en considération, y compris les liens de résidence avec le Canada et la durée, le but, l'intention et la continuité à l'égard du séjour pendant que vous vivez au Canada et à l'étranger.</p> <p>Remarque Vous êtes un résident de fait du Canada aux fins de l'impôt si vous gardez des liens de résidence importants au Canada pendant que vous vivez ou voyagez à l'étranger.</p> <p>Pour en savoir plus, consultez le folio de l'impôt sur le revenu S5-F1-C1, Détermination du statut de résidence d'un particulier.</p>
Résident réputé	<p>Vous êtes un résident réputé du Canada aux fins de l'impôt si l'une des situations suivantes s'applique :</p> <ul style="list-style-type: none"> ■ Le 31 décembre 2019, vous résidiez à l'extérieur du Canada. Vous n'êtes pas considéré comme un résident de fait du Canada parce que vous n'avez pas de liens de résidence importants au Canada et vous êtes un employé du gouvernement, un membre des Forces canadiennes, y compris un membre de leur personnel scolaire d'outre-mer ou un employé dans le cadre d'un programme d'aide de l'Agence canadienne de développement international (ACDI). Cela s'applique aussi aux membres de la famille d'une personne qui se trouve dans l'une de ces situations. ■ Vous êtes resté au Canada pendant 183 jours ou plus au cours de l'année d'imposition. Vous n'avez pas de liens de résidence importants au Canada et vous n'êtes pas considéré comme un résident d'un autre pays selon les modalités d'une convention fiscale entre le Canada et ce pays.
Non-résident	<p>Vous êtes un non-résident aux fins de l'impôt si vous êtes dans l'une des situations suivantes :</p> <ul style="list-style-type: none"> ■ Vous vivez habituellement dans un autre pays et vous n'êtes pas considéré comme un résident de fait du Canada. ■ Vous n'avez pas de liens de résidence importants au Canada et vous êtes dans l'une des situations suivantes : <ul style="list-style-type: none"> ■ Vous vivez à l'étranger tout au long de l'année d'imposition. ■ Vous résidez au Canada pendant moins de 183 jours durant l'année d'imposition.



Appendix 3: Financial Proposal

The Bidder must submit their financial bid in accordance with the Financial Bid Presentation Sheet (detailed below).

Bidders must submit firm all-inclusive price 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.

Table 1 – Recording

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



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.

7.3.1 Period of Contract

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

7.3.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year periods 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.

7.3.3 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.



7.4 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	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
B9028C	Access to Facilities and Equipment	2007-05-25
C6000C	Limitation of Price	2011-05-16
C0711C	Time Verification	2008-05-12
G1005C	Insurance	2008-05-12
H1001C	Multiple Payments	2008-05-12



7.5 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 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” 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 <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/procurement-cra/supplier-integrity-directive.html>

Section 45 titled “Code of Conduct for Procurement—Contract” is hereby deleted in its entirety.



7.6 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 Annex 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>

7.7 Authorities

7.7.1 Contracting Authority A1024C (2007-05-25)

The Contracting Authority for the Contract is:

Name: Furqana Mehkari

Telephone Number: (631) 219-6096

Fax Number: (613) 957-6655

E-mail address: Furqana.Mehkari@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.



7.7.2 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.

7.7.3 Contractor's Representative

To be completed at the time of Contract award.

Name:

Address:

Telephone Number:

Fax Number:

E-mail Address:

7.8 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:

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;

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

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.



7.9 Travel and Living Expenses

The CRA will not cover any travel and living expenses.

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

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.

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.

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.

7.11 Reports

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.

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.

7.12 Delivery

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

7.13 Work Location

The work location will be at the Contractor's premises

7.14 Inspection and Acceptance

The Project Authority is responsible for inspection and acceptance of all Work submitted under the Contract.

7.14.1 Inspection and Acceptance

The Project Authority is the Inspection Authority. All reports, deliverable items, documents, goods and all services rendered under the Contract are subject to inspection by the Inspection Authority or representative. Should any report, document, good or service not be in accordance with the requirements of the Statement of Work and to the satisfaction of the Inspection Authority, as submitted, the Inspection Authority will have the right to reject it or require its correction at the sole expense of the Contractor before recommending payment.

7.15 Basis of Payment

Refer to Annex B.

7.16 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.

7.17 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.

7.18 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.

7.18.1 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.



7.18.2 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.

7.18.3 Payment by Cheque

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

7.19 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.

7.19.1 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.

7.20 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.

7.21 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.

7.22 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.

7.23 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 _____.



7.24 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 ;
6. Annex D: Confidentiality Certifications;
7. The Contractor's proposal dated (insert date of bid), as amended on (insert date(s) of amendment(s), if applicable).

7.25 Training and Familiarization of Contractor Personnel

7.25.1 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.

7.25.2 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.

7.26 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.

7.26.1 Procurement Ombudsman

The parties understand that the Procurement Ombudsman appointed pursuant to Subsection 22.1 (l) 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.

7.26.2 Contract Administration

The parties understand that the Procurement Ombudsman appointed pursuant to Subsection 22.1 (l) 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.



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: CONFIDENTIALITY CERTIFICATIONS



Annex A - Statement of Work

1. Title

Audio Recording Services

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 Digital Design and Production Directorate (DDPD) of the Public Affairs Branch (PAB).

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.

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.

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 either by a human narrator or through the use of speech synthesis software.

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).

6. Recording

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

7. 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 DDPD.

8. Narration

The audio recording must be narrated either by voice narration or synthesized narration as identified in the Annex B - Basis of Payment.

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.

9. 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.

10. 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 voice narration or synthesized narration provided in one language must be comparable to the language quality of the narration 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.



11. Quality Control

11.1 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 or the same synthesised voice) 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 completed audio file.
- g) All words and phrases should be clear and understood
- h) Cadence is consistent through the entirety of the completed recording.

11.2 In-production Quality Assurance

The contractor is required to have an individual who is fully trained in the production of audio recordings review the recording to ensure that any errors are caught and corrected before the product is finalized and sent to the CRA. The individual should have the necessary experience producing and reviewing audio recordings as well as knowledge of industry standards and technical requirements required to produce and review high quality accurate audio recordings.

11.3 DDPD Quality Assurance

DDPD 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.

11.4 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 DDPD 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.

11.5 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, lead narrator or individual responsible for the creation of the audio recording to facilitate the correction process;
- c) asking for another lead narrator or individual responsible for the creation of the audio recording 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.

11.6 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.

12. 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 DDPD 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)

13. Standard Delivery Timeframes – Non-Personalized Material

13.1 T1 General Material

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

13.2 Supplementary T1 Material

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

14. Standard Delivery Timeframe – Personalized Material

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

15. Delivery to Destination

15.1 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:

The Contractor must abide by the following Information Security Requirements:

- Access to CRA Protected information and systems containing CRA Protected information is to be provided to appropriately cleared personnel and on a need to know basis only;
- Protected CRA information is not to be stored on cloud based systems;
- Use of standalone dedicated equipment (such as laptop) is required to store and perform work on CRA Protected information;
- Equipment handling CRA Protected information is to be fully encrypted (MS BitLocker is the CRA standard to fully encrypt hard drive of the standalone equipment);
- Equipment must be built with appropriate anti-virus, anti-malware, anti-spyware, etc. security safeguards;
- Equipment handling CRA Protected information must be set with access control (as a minimum UserID and Password are to be used);
- Screen savers are to pop-up after 10 to 15 minutes of session inactivity and requires passwords to continue the session;
- CRA Protected information must be stored on encrypted PDSD:
 - USB devices
 - MS BitLockerToGo (BTG) is the CRA standard to encrypt USB devices;
 - CD devices
 - McAfee File and Removable Media Protection is one of the CRA standard to encrypt CD devices or;
 - WinZip is the other CRA standard to encrypt CD devices;
- PDSDs may not contain a mixed of CRA and Non-CRA data;
- Protected information sent via email is to be contained in encrypted attachments (WinZip is one of CRA standard to encrypt attachments – see below for additional security rules for using WinZip);
- All CRA Protected information is to be deleted/destroyed at the end of the contract (Hard drives requires to be wiped, Portable Data Storage Devices (PDSD) such as USB/CD, must be sent back to CRA, paper documents are to be shredded).

Additional security rules for sending zipped (WinZip) files via email:

- The email's subject line must never contain any Protected information;
- Protected data must not be in the body text (description) of the email but within attached Zipped and Encrypted documents (in MS Word, Excel, or PowerPoint);
- The name of the Zipped file is not to contain any Protected information;
- The encryption method is to be set to 256-bit AES;
- Password must not be a word of the dictionary or a name;
- The minimum password length must be 8 characters long;
- The password must contain:
 - at least one lower case character (a-z),
 - at least one upper character (A-Z),
 - at least one numeric character (0-9), and
 - at least one symbol character (!, @, #, \$, %, ^, &, ...).
- 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;
- 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

15.2 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.

15.3 Information Security for sharing protected data using a shared drive or portal

Although transmission by email or courier (as outlined in 15.1 and 15.2) is to be preferred, when files are too large to be sent in a single email and their time sensitivity does not allow for use of a courier, they may be stored on a shared drive or portal maintained by the Contractor so as to be accessed directly by DDPD personnel. Use of the portal must adhere to the following conditions:

1. Access to the portal will require a userid and password.
2. The userid must be different from DDPD employees' CRA-issued userids, and the password must be different from the passwords used by DDPD employees to access any CRA systems.
3. The password to access the portal must not be a word of the dictionary or a name, must have a minimum length of 8 characters, and must contain:
 - at least one lower case character (a-z),
 - at least one upper case character (A-Z),
 - at least one numeric character (0-9), and
 - at least one symbol character (!, @, #, \$, %, ^, &, ...).
4. The password used to access the portal must be changed periodically (a minimum of once every three months).
5. The userid and password to access the portal must not be shared with anybody not having a need to know.
6. All files containing Protected data must be encrypted via WinZip before being made available through the portal
7. WinZip security rules are as follows:
 1. The encryption method is to be set to 256-bit AES;
 2. The WinZip file password must never be the same as the password used to access the portal;
 3. The password must not be a word of the dictionary or a name;
 4. The minimum password length must be 8;
 5. The password must contain:
 - at least one lower case character (a-z),
 - at least one upper case character (A-Z),
 - at least one numeric character (0-9), and
 - at least one symbol character (!, @, #, \$, %, ^, &, ...).
 6. 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;



7. The email containing the one time password must be sent to one destination only (one email address), which is the following:
Multiple Media-PAB / Format Substitute-DGAP (CRA/ARC) MULMEDFORMG@cra-arc.gc.ca
8. Once the WinZip file has been retrieved by DDPD personnel, it must be removed from the portal immediately;
9. Each WinZip file must have a unique password, which is never to be used again for any subsequent file.

15.4 Additional security rules for McAfee File and Removable Media Protection:

- To decrypt the CD, insert the encrypted CD/DVD into the optical drive. McAfee File and Removable Media Protection – Removable Media window will come up. If it does not automatically come up, navigate to the CD drive and run **MfeEERM.exe**

15.5 Physical Security Requirements

- The Outside Consultant are to store CRA protected information in a locked container located in a locked room when not in use;
- The Outside Consultant are to store CRA protected waste in a locked container until it is returned to CRA to be destroyed;
- The Outside Consultant must report immediately any actual or suspected loss, or unauthorized disclosure of information to CRA security official;
- The Outside Consultant must report immediately any theft of CRA asset (laptop) to the Agency Operations Centre (AOC) of the Security and Internal Affairs Directorate at 1-866-362-0192 and to the functional authority for the contract.

15.6 In Transit

- The Outside Consultant should as a general rule, exercise good judgment and ensure that every reasonable effort has been made to minimize the risk to CRA protected information or asset (laptop) at all times;
- The Outside Consultant are to secure CRA protected information and asset (laptop) in a locked briefcase when transporting the information. The briefcase must be tagged with a forwarding or return address and/or phone number of the Outside Consultants' office. While travelling by vehicle, the briefcase must be placed in a locked trunk, or out of sight in a locked vehicle;
- While on public transit systems, the Outside Consultant are to maintain control of the briefcase containing CRA protected information and are not to expose the material to others.

16. 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" x 1/2");
3. Flash drives: Reduce the device to pieces, each with maximum area < 40mm² in area (e.g., 1/4" x 1/4").



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.

17. Certification of Destruction

At the request of DDPD 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 DDPD 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.

18. 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 DDPD 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.

19. 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 #:
Work Authorization #:	Date:
Requestor:	Shipping Date:

Description of the task/Work to be performed - Create artwork as per applicable templates for:

Period of services:	From:	To:	Project Authority	
Delivery Address		Services to be provided:		Responsibility Centre
Non-personalized recording to:				Method of Payment
Personalized recording to:				

Description	Price	Quantity	Total
Text smaller than 5 1/2 x 8 1/2			0.00
Text 5 1/2 x 8 1/2 (1 column)			0.00
Text 5 1/2 x 11 (2 columns - bilingual but one oner language is needed)			0.00
Text 8 1/2 x 11 (1 column)			0.00
Text 8 1/2 x 11 (1 column with computer screens, charts or form samples)			0.00
Text 8 1/2 x 11 (2 columns)			0.00
Text 8 1/2 x 11 (2 columns with computer screens, charts or form samples)			0.00
Text 8 1/2 x 11 (3 columns or more)			0.00
Form 8 1/2 x 11			0.00
Form 8 1/2 x 14			0.00
Form smaller than 8 1/2 x 11 (regular)			0.00
Authors Alterations (requested by the CRA)			0.00
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 hereto, the services listed herein and on any attached sheets at the price set out therefore.			0.00
		GST/HST	0.00
		TOTAL	0.00

SIGNATURES

Functional authority: _____ Date: _____

The contractor hereby accepts for Work Authorizatin Form identified above.

Name of contractor authorized to sign (print): _____

Title of contractor authorized to sign (print): _____

Signature: _____ Date: _____



Canada Revenue Agency

Agence du revenu du Canada

FORMULAIRE D'AUTORISATION DE TRAVAUX

Autorisation de fourniture de services selon les besoins

Entrepreneur:	# de Contrat:
Autorisation de travaux no.:	Date:
Demandeur:	Date de livraison:

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

Période de services	De:	A:	
Adresse de livraison:	Services à fournir:		Chargé de projet:
Enregistrements personnalisés à:			Centre de responsabilité:
Enregistrements personnalisés à:			Méthode de paiement

Description	Prix	Quantité	Total
Texte sur format de papier inférieur à 5 1/2 po. x 8 1/2 po.			0.00
Texte sur format de papier de 5 1/2 po. x 8 1/2 po. (1 colonne)			0.00
Texte sur format de papier de 8 1/2 po. x 11 po. (2 colonnes – bilingue, mais seulement une langue est nécessaire)			0.00
Texte sur format de papier de 8 1/2 po. x 11 po. (1 colonne)			0.00
Texte sur format de papier de 8 1/2 po. x 11 po. (1 colonne) avec capture d'écran, tableaux ou exemple de formulaire			0.00
Texte sur format de papier de 8 1/2 po. x 11 po. (2 colonnes)			0.00
Texte sur format de papier de 8 1/2 po. x 11 po. (2 colonnes) avec capture d'écran, tableaux ou exemple de formulaire			0.00
Texte sur format de papier de 8 1/2 po. x 11 po. (3 colonnes ou plus)			0.00
Format de papier de 8 1/2 po. x 11 po.			0.00
Format de papier de 8 1/2 po. x 14 po.			0.00
Formulaires sur format de papier inférieurs à 8 1/2 po. x 11 po. (simple)			0.00
Corrections d'auteur (demandées par l'ARC)			0.00
Nous vous demandons de vendre à l'Agence du revenu du Canada (ARC), aux conditions énoncées ou incluses par référence dans les présentes, les services énumérés dans les présentes et sur toute feuille ci-annexée, aux prix indiqués.			0.00
		GST/HST	0.00
		TOTAL	0.00

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): _____

Titre de l'entrepreneur autorisé à signer

(imprimer): _____

Signature: _____

Date: _____



Annex B - Basis of Payment

In consideration of the Contractor satisfactorily completing all of its obligations under the Contract, the Contractor will be paid a firm all-inclusive price as specified in Annex B, 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 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 Consumer Price Index (CPI), "All Items", Services index, as shown through the link below.

<https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1810000501>

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 smaller than 5 1/2 by 8 1/2	50 pages	
Text 5 1/2 x 8 1/2 (1 column)	300 pages	
Text 8 1/2 x 11 (2 column-bilingual but only one language is needed)	100 pages	
Text 8 1/2 x 11 (1 column)	500 pages	
Text 8 1/2 x 11 (1 column) with computer screen, charts or form sample	65 pages	
Text 8 1/2 x 11 (2 columns)	1200 pages	
Text 8 1/2 x 11 (2 columns) with computer screen, charts or form sample	350 pages	
Text 8 1/2 x 11 (3 columns or more)	50 pages	
Forms 8 1/2 x 11	450 pages	
Forms 8 1/2 x 14	50 pages	
Forms smaller than 8 1/2 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)

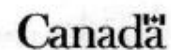
	Contract Number / Numéro du contrat 1000350476
	Security Classification / Classification de sécurité

**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		Digital Design and Production Directorate	
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 Audio Recording Services			
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"/>
Not releasable / À ne pas diffuser	<input type="checkbox"/>		No release restrictions / Aucune restriction relative à la diffusion
Restricted to: / Limité à: Specify country(ies): / Préciser le(s) pays:	<input type="checkbox"/>	Restricted to: / Limité à: Specify country(ies): / Préciser le(s) pays:	<input type="checkbox"/>
7. c) Level of information / Niveau d'information			
PROTECTED A / PROTÉGÉ A	<input type="checkbox"/>	NATO UNCLASSIFIED / NATO NON CLASSIFIÉ	<input type="checkbox"/>
PROTECTED B / PROTÉGÉ B	<input checked="" type="checkbox"/>	NATO RESTRICTED / NATO DIFFUSION RESTREINTE	<input type="checkbox"/>
PROTECTED C / PROTÉGÉ C	<input type="checkbox"/>	NATO CONFIDENTIAL / NATO CONFIDENTIEL	<input type="checkbox"/>
CONFIDENTIAL / CONFIDENTIEL	<input type="checkbox"/>	NATO SECRET / NATO SECRET	<input type="checkbox"/>
SECRET / SECRET	<input type="checkbox"/>	COSMIC TOP SECRET / COSMIC TRÈS SECRET	<input type="checkbox"/>
TOP SECRET / TRÈS SECRET	<input type="checkbox"/>		PROTECTED A / PROTÉGÉ A
TOP SECRET (SIGINT) / TRÈS SECRET (SIGINT)	<input type="checkbox"/>		PROTECTED B / PROTÉGÉ B
			PROTECTED C / PROTÉGÉ C
			CONFIDENTIAL / CONFIDENTIEL
			SECRET / SECRET
			TOP SECRET / TRÈS SECRET
			TOP SECRET (SIGINT) / TRÈS SECRET (SIGINT)

TBS/SCT 350-103(2004/12)

Security Classification / Classification de sécurité





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PART A (continued) / PARTIE A (suite)

8. Will the supplier require access to PROTECTED and/or CLASSIFIED COMSEC information or assets?
Le fournisseur aura-t-il accès à des renseignements ou à des biens COMSEC désignés PROTÉGÉS et/ou CLASSIFIÉS? No / Non Yes / Oui
If Yes, indicate the level of sensitivity:
Dans l'affirmative, indiquer le niveau de sensibilité :

9. Will the supplier require access to extremely sensitive INFOSEC information or assets?
Le fournisseur aura-t-il accès à des renseignements ou à des biens INFOSEC de nature extrêmement délicate? No / Non Yes / Oui
Short Title(s) of material / Titre(s) abrégé(s) du matériel :
Document Number / Numéro du document :

PART B - PERSONNEL (SUPPLIER) / PARTIE B - PERSONNEL (FOURNISSEUR)

10. a) Personnel security screening level required / Niveau de contrôle de la sécurité du personnel requis

<input checked="" type="checkbox"/> RELIABILITY STATUS / COTE DE FIABILITÉ	<input type="checkbox"/> CONFIDENTIAL / CONFIDENTIEL	<input type="checkbox"/> SECRET / SECRET	<input type="checkbox"/> TOP SECRET / TRÈS SECRET
<input type="checkbox"/> TOP SECRET - SIGINT / TRÈS SECRET - SIGINT	<input type="checkbox"/> NATO CONFIDENTIAL / NATO CONFIDENTIEL	<input type="checkbox"/> NATO SECRET / NATO SECRET	<input type="checkbox"/> COSMIC TOP SECRET / COSMIC TRÈS SECRET
<input type="checkbox"/> SITE ACCESS / ACCÈS AUX EMPLACEMENTS			

Special comments:
Commentaires spéciaux : _____

NOTE: If multiple levels of screening are identified, a Security Classification Guide must be provided.
REMARQUE: Si plusieurs niveaux de contrôle de sécurité sont requis, un guide de classification de la sécurité doit être fourni.

10. b) May unsecured personnel be used for portions of the work?
Du personnel sans autorisation sécuritaire peut-il se voir confier des parties du travail? No / Non Yes / Oui
If Yes, will unsecured personnel be escorted?
Dans l'affirmative, le personnel en question sera-t-il escorté? No / Non Yes / Oui

PART C - SAFEGUARDS (SUPPLIER) / PARTIE C - MESURES DE PROTECTION (FOURNISSEUR)

INFORMATION / ASSETS / RENSEIGNEMENTS / BIENS

11. a) Will the supplier be required to receive and store PROTECTED and/or CLASSIFIED information or assets on its site or premises?
Le fournisseur sera-t-il tenu de recevoir et d'entreposer sur place des renseignements ou des biens PROTÉGÉS et/ou CLASSIFIÉS? No / Non Yes / Oui

11. b) Will the supplier be required to safeguard COMSEC information or assets?
Le fournisseur sera-t-il tenu de protéger des renseignements ou des biens COMSEC? No / Non Yes / Oui

PRODUCTION

11. c) Will the production (manufacture, and/or repair and/or modification) of PROTECTED and/or CLASSIFIED material or equipment occur at the supplier's site or premises?
Les installations du fournisseur serviront-elles à la production (fabrication et/ou réparation et/ou modification) de matériel PROTÉGÉ et/ou CLASSIFIÉ? No / Non Yes / Oui

INFORMATION TECHNOLOGY (IT) MEDIA / SUPPORT RELATIF À LA TECHNOLOGIE DE L'INFORMATION (TI)

11. d) Will the supplier be required to use its IT systems to electronically process, produce or store PROTECTED and/or CLASSIFIED information or data?
Le fournisseur sera-t-il tenu d'utiliser ses propres systèmes informatiques pour traiter, produire ou stocker électroniquement des renseignements ou des données PROTÉGÉS et/ou CLASSIFIÉS? No / Non Yes / Oui

11. e) Will there be an electronic link between the supplier's IT systems and the government department or agency?
Disposera-t-on d'un lien électronique entre le système informatique du fournisseur et celui du ministère ou de l'agence gouvernementale? No / Non Yes / Oui



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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	SECRET	TOP SECRET	NATO	NATO	NATO	COSMIC	PROTECTED / PROTÉGÉ			CONFIDENTIAL	SECRET	TOP SECRET
							RESTRICTED	SECRET	RESTRICTED		A	B	C			
Information / Assets Renseignements / Biens Production	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IT Media / Support TI	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IT Link / Lien électronique	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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 – Confidential 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