



Offshore Tax Informant Program (OTIP) Submission Form

General information

What is the OTIP?

The Offshore Tax Informant Program (OTIP), is a paid informant program administered by the Canada Revenue Agency (CRA) to combat major international tax non-compliance. You can find more information about the program at canada.ca/offshore-tax-informant.

What should I do before I start filling in the form?

If you have sufficient, specific and credible information about a situation of major international tax non-compliance and you want to participate in the CRA's reward program, we strongly recommend you call us to discuss your submission. You can call **1-855-345-9042** (North America) or **613-221-3135** (collect calls will be accepted), weekdays from 10 am to 4 pm, Eastern time, except on public holidays.

You can also mail your submission to the CRA without calling first. If this is your situation, we recommend that you read the eligibility criteria carefully before mailing your submission. Once we have received your submission by mail, a case number will be mailed back to you at the address you provided. All future correspondence with OTIP must reference this case number.

How will you communicate with me?

We will only communicate with you by mail using the address you provided in the form. It is important to inform the OTIP of any changes to your address.

Can I submit anonymously?

Yes, but you will not qualify for a reward. The OTIP will not provide you with a case number.

What information do I need to provide to be considered for a reward?

You will need to provide or identify:

- your name and contact information
- how you meet the eligibility criteria described at canada.ca/offshore-tax-informant
- information and supporting documentation on a major international tax non-compliance where the estimated amount of unreported tax is \$100,000 or more
- detailed information about the Canadian taxpayer who is the subject of your submission

Where do I send my information to?

Mark the envelope as "Personal and Confidential" and send your completed form and supporting documents to:

Offshore Tax Informant Program (OTIP)
c/o NCR Mail Operations
2215 Gladwin Cres.
Ottawa ON K1B 4K9

What if I have personal safety concerns related to my case?

If you have safety concerns, please advise the CRA when submitting this form.

If, at any time, you are in danger, immediately contact your local law enforcement agency.

The CRA has strict protocols and procedures in place for handling informant information and will protect the identity of an informant to the fullest extent possible as required by the law.

Part 3 – Information about each Canadian taxpayer who is the subject of your submission

If you have additional Canadian taxpayers you wish to report, please provide their information on a separate page found at the end of this form.

First name / Business name			Last name			Social insurance number or Business number		
Name at birth (if different from above)						Known aliases		
Write taxpayer's name and aliases in other language, if relevant						Indicate what language name is written in		
Date of birth	Year	Month	Day	Occupation				Marital status
First name of spouse or common-law partner			Last name of spouse or common-law partner			Social insurance number or Business number		
Date of birth	Year	Month	Day					
Mailing address (Apt number, Street number, Street name, PO Box, RR)						City		
Province / Territory / State			Postal or ZIP code		Country		Telephone number	
Describe the nature of the relationship between you and the Canadian taxpayer in question								

Please complete as much information as possible; if unknown please leave blank.

Estimated foreign asset / property per year value	Estimated unreported income per year	Number of years held offshore
Calculated potential additional federal tax		

In the space below, enter the facts of the alleged international tax non-compliance. Facts must describe the source and amount of undeclared income; details of offshore assets (for example, country(ies) where accounts or assets are held, name of financial institution, account numbers, foreign real estate address); the details of trust(s) held offshore (for example, name of beneficiaries, type of trust, location held); tax years involved; and if applicable, a description of how transactions are an indication of not following the Canadian tax law.

Supporting facts
Other information

Part 3b – Supporting Documentation

Failure to provide supporting documentation may result in your submission being rejected. Any relevant documents not in one of Canada's official languages (English and French) should be accompanied with translations. The CRA does not accept any documents that may be subject to solicitor-client privilege.

If you have knowledge of documentation that supports your submission, but are not in possession of it, include a list of the documents, their description, and their precise location.

Examples of supporting documents are:

- financial statements
- bank, brokerage or investment statements
- emails with details that help identify the suspected international tax non-compliance
- invoices and/or receipts
- cheques
- contracts, lease, sales agreements
- foreign bank account numbers
- copies of wire transfers or other electronic transfers or payments
- foreign land registry (titles/deeds)

Do you have documents to support your allegations? <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, what type? <input type="checkbox"/> Electronic <input type="checkbox"/> Paper	
What language are the documents in? <input type="checkbox"/> English <input type="checkbox"/> French <input type="checkbox"/> Other		If other, please indicate the language	
		If other, are you including copies of the translated documents? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Please provide a brief description of the documents in English or French			
Attach any documents you have about the alleged international tax non-compliance (such as bank statements and invoices). State how you obtained this material.			

How many people have access to the same documents you are submitting?

How did you hear about the OTIP?
 CRA website Social Media Other Government of Canada website Friend, family, or colleague(s)
 Other (please specify)

Please sign and date

Signature _____

Year	Month	Day
_ _	_	_

Print and attach any additional documents or pages and mark "Personal and Confidential" on the submission envelope and send it to:

Offshore Tax Informant Program (OTIP)
c/o NCR Mail Operations
2215 Gladwin Cres.
Ottawa ON K1B 4K9

Personal information is collected under the authority of the Income Tax Act (ITA) and the Excise Tax Act (ETA) and will be used to administer the Offshore Tax Informant Program (OTIP), including to determine eligibility for the OTIP. The social insurance number is collected under Income Tax Act (ITA) and is used for identification purposes pursuant to section 237 of the ITA. Your information may also be used in relation to the administration or enforcement of the ITA or the ETA and may be shared or verified with various audit areas within the CRA as well as with other tax administrative authorities to the extent authorized by law. Your personal information, as provided by you, may be independently verified using either internal and external sources to the CRA. As a result of verification, information may be indirectly collected from the internal and external sources consulted.

Failure to provide your personal information to the OTIP may result in you not qualifying for the program. Refer to Personal Information Bank CRA PPU 411 at canada.ca/cra-info-source. Under the Privacy Act, individuals have a right of protection, access to and correction or notation of their personal information and to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information.

Part 3c – Information about each Canadian taxpayer who is the subject of your submission

First name / Business name			Last name			Social insurance number or Business number		
Name at birth (if different from above)					Known aliases			
Write taxpayer's name and aliases in other language, if relevant					Indicate what language name is written in			
Date of birth	Year	Month	Day	Occupation			Marital status	
First name of spouse or common-law partner			Last name of spouse or common-law partner			Social insurance number or Business number		
Date of birth	Year	Month	Day					
Mailing address (Apt number, Street number, Street name, PO Box, RR)						City		
Province / Territory / State			Postal or ZIP code		Country		Telephone number	

Part 3d – Information about each Canadian taxpayer who is the subject of your submission

First name / Business name			Last name			Social insurance number or Business number		
Name at birth (if different from above)					Known aliases			
Write taxpayer's name and aliases in other language, if relevant					Indicate what language name is written in			
Date of birth	Year	Month	Day	Occupation			Marital status	
First name of spouse or common-law partner			Last name of spouse or common-law partner			Social insurance number or Business number		
Date of birth	Year	Month	Day					
Mailing address (Apt number, Street number, Street name, PO Box, RR)						City		
Province / Territory / State			Postal or ZIP code		Country		Telephone number	

Part 3e – Information about each Canadian taxpayer who is the subject of your submission

First name / Business name			Last name			Social insurance number or Business number		
Name at birth (if different from above)					Known aliases			
Write taxpayer's name and aliases in other language, if relevant					Indicate what language name is written in			
Date of birth	Year	Month	Day	Occupation			Marital status	
First name of spouse or common-law partner			Last name of spouse or common-law partner			Social insurance number or Business number		
Date of birth	Year	Month	Day					
Mailing address (Apt number, Street number, Street name, PO Box, RR)						City		
Province / Territory / State			Postal or ZIP code		Country		Telephone number	