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Report offshore tax cheating – How to submit

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3. How to submit

Your initial call to the CRA

If you have 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 recommend that you first call us at 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.

During the call, we will discuss how the reward program works and your situation on a no-names basis. If it appears that your case generally meets our eligibility criteria, you will be provided with instructions on how to submit a written submission.

You can also mail your submission to the CRA without calling first. If you do this, please read the [eligibility](#) criteria carefully before mailing your submission.

Submission form

1. Please complete Form **RC626** in order to make a submission.

Download [the form](#), complete it as much as possible, print and sign it, and mail it to the CRA at the address below.

If you do not have a printer, use the form as a guideline to make your written submission. Include a cover letter with your signature(s). If more than one person is making a submission, have each individual sign the cover letter.

▼ Here's the mandatory information needed to be eligible for a reward:

- a. Information about each Canadian taxpayer who is the subject of your submission:
- legal name and any aliases
 - date of birth (or approximate age)
 - social insurance number or business number
 - occupation
 - marital status
 - spouse's name, date of birth and social insurance number
 - contact information (including street address, city, province, country, phone number(s))
- b. Sufficient, specific and credible facts relating to the alleged international tax non-compliance, such as:
- the source and amount of undeclared income
 - details of offshore asset(s) (for example: country(ies) where account(s) or asset(s) are held, name(s) of financial institution, account number(s), foreign real estate address)
 - details of trust(s) held offshore (for example: name of beneficiary(ies), type of trust, location held)
 - the tax year(s) involved
 - where applicable, a description of how the transactions contravene Canadian tax laws
 - a description of how you learned of or obtained this information
- c. Information about you as the informant(s):
- legal name
 - date of birth
 - social insurance number (if applicable)
 - contact information (including street address, city, province, country, phone number(s))

- legal representative for this claim, if applicable, and their contact information
- an indication of whether you are interested in participating in the program and in being eligible for a reward
- a complete description of the nature of the relationship between you and the alleged non-compliant taxpayer(s)
- whether you have made any previous submissions to the program; if so, list the case numbers

2. Attach a copy of relevant documents you have to support the allegation. If you do not provide supporting documents, the CRA may reject your submission.

If any relevant documents are not in English or French, you should have the documents translated. The CRA may reject a submission if the documents are not translated.

If you know of any documents that support your submission but you do not possess them, include a list of the documents, their description, and their precise location.

Examples of supporting documents are:

- financial statements
- emails with financial details that help identify the suspected international non-compliance
- invoices or receipts
- cheques
- contracts or leases
- foreign bank account numbers
- a copy of wire transfers
- foreign land registry (titles or deeds)
- trust agreements

Note

The CRA does not accept any documents that may be subject to solicitor-client privilege.

If you are reporting information concerning more than one individual, clearly identify which documents pertain to which individual.

You may submit your supporting documents electronically on a CD, USB, or another portable data storage device (PDSD). All PDSDs sent to OTIP will not be returned.

▶ Examples of submissions

3. 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

This mailing address will receive submissions by regular mail, registered mail, as well as courier deliveries.

After receiving your submission, the OTIP will provide you with a case number. All subsequent communication with the CRA must reference the case number you have been assigned.

For confidentiality reasons, the CRA will not accept information sent by email or fax. The OTIP will respond only to communication mailed to the above noted address.

Note

You must provide a mailing address where you are comfortable receiving correspondence from the program.

If you do not include a mailing address with your information, the CRA will hold your case open for 30 days. If a mailing address is not provided within this time, the OTIP will close your case and consider you ineligible for the program. However, the information you provided can be used by the CRA for other compliance actions.

The CRA's use of information and documents

It is at the CRA's discretion whether to use the information provided to it.

Information that the CRA receives is collected under the authority of federal tax legislation and will be used to determine if there is non-compliance with Canada's tax laws.

If the OTIP determines that the submission does not qualify for a reward, the CRA can still use this information for other purposes in carrying out its mandate to ensure that all taxpayers pay the correct amount of tax under the laws. The information provided can be referred to other program areas for compliance actions.

Privacy notice

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.

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