Canada Revenue Agency | Agence du revenu du Canada

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Voluntary Disclosures Program (VDP) Application

Use this form to apply under the Voluntary Disclosures Program (VDP) of the Canada Revenue Agency (CRA). For more information about the program, go to **canada.ca/taxes-voluntary-disclosures** or see Information Circular IC00-1R7 and GST/HST Memorandum 16-5-1. Also, you can call **1-800-959-8281** (individual enquiries) or **1-800-959-5525** (GST/HST, business, and self-employed enquiries).

Each applicant must complete a separate application. On this form, the term **applicant** includes an individual, an employer, a corporation, a partnership, a trust, a goods and services tax/harmonized sales tax (GST/HST) registrant/claimant, an excise duty licensee/registrant, an excise tax refund claimant, an air travellers security charge registrant, a designated air carrier, a registered exporter of softwood lumber products, and persons who are required to report or remit an amount as or on account of tax.

If you need a business number or a program account and do not have one, we encourage you to visit **canada.ca/business-number** to get one before sending us this application.

An application should include this completed form, all the relevant facts for the application, all the supporting documents (returns, forms, schedules, etc.), and a proof of payment when applicable.

This application must be signed by you, and if applicable, your authorized representative.

You can submit your completed application electronically through My Account, My Business Account, or Represent a Client. For more information on how to submit documents online, go to **canada.ca/cra-submit-documents-online**.

You can also fax the application to **1-888-452-8994** or mail it to the following address:

Voluntary Disclosures Program
Shawinigan National Verification and Collections Centre
4695 Shawinigan-Sud Blvd
Shawinigan QC G9P 5H9

Section 1 – Identification

Part A – Applicant information

Applicant name	
Address	
City	
Province/Territory/State	Postal or ZIP code
Country (if other than Canada)	Telephone number
Email address	

Account number for this application

Individual (social insurance number)

Corporation **R C**

Employer **R P**

GST/HST registrant **R T**

Other account number (trust, non-resident, partnership, etc.)

Part B – Authorized representative

This section includes information on the person authorized to act on your behalf.

Go to **canada.ca/taxes-representative-authorization** for more information on what an authorized representative is, and how to authorize, cancel, or update a representative. Your representative is required to have a level 2 authorization, which allows access to information and to make certain account changes.

If your representative does not have the required authorization, and you would like a representative to act on your behalf, you must include Form AUT-01, Authorize a Representative for Offline Access, along with your application. If you need Form AUT-01, go to **canada.ca/authorize-representative-form**. You can also update your representative on **canada.ca/myaccount**.

Does your representative already have a level 2 authorization on file? ☐ Yes ☐ No

Name of authorized person or firm	Address	
City	Province/Territory/State	
Country (if other than Canada)	Postal or ZIP code	Telephone number

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Section 2 – Required information

Confirmation of conditions (required)

An application to the VDP must meet all conditions for a valid application. It must be voluntary, include information that relates to a tax year/reporting period that is at least one year/reporting period past the due date, involve the application of a penalty or interest, include all known errors or omissions, and a payment or a request for a payment arrangement must be made. For more information, go to **canada.ca/taxes-voluntary-disclosures**.

☐ I have read and understood the VDP eligibility requirements for a valid application.

What type of returns are being disclosed?

Select all that apply

☐ T1/T1-ADJ (Individual) ☐ T2 (Corporation) ☐ T3 (Trust) ☐ GST/HST

☐ Non-resident ☐ Information return (e.g., T1134, T1135) ☐ Other (please specify): _____

If information returns are being disclosed, has the income generated by the properties/assets already been reported?

☐ Yes ☐ No

What type of income is involved?

Select all that apply

☐ Employment ☐ Rental ☐ Business ☐ Capital Gains

☐ Interest/Dividend ☐ Not applicable ☐ Other (please specify): _____

Provide a detailed description of your circumstances and the facts of your omission.

State how you obtained the income or asset, when you became aware of the error or omission, the reporting history for the income or asset, an explanation as to why the income or asset was not reported, and any steps taken to prevent or correct the error or omission.

Include a breakdown of the details, such as the years or reporting periods, amounts, and type of tax included in the disclosure.

When applicable, provide the country where the assets are located, the year the accounts were created, the original amounts of capital contribution and its source, and any other information relevant to your disclosure.

If necessary, attach a separate sheet.

Have you received assistance from any other individual (including a tax professional or promoter), in respect of the subject matter of the disclosure?

☐ Yes ☐ No **If yes,** provide the name of the advisor: _____

Section 3 – Payment

Does your application result in an amount of taxes owing?

☐ Yes ☐ No

If yes, continue and complete Section 3.
If no, do not complete Section 3. Go to Section 4 of this form.

Note: The interest will continue to accumulate until the balance owing is paid in full.

Have you already paid or will you include a payment of the amount of taxes owing for your application?

☐ Yes ☐ No

If yes, enter the payment details below.
If no, to make a payment or to get more information about making a payment and the methods available to you, go to **canada.ca/crapayments**.

If you cannot make a payment at this time, you can request a payment arrangement below. If you choose to do so, you will have to discuss the terms of a payment arrangement with a CRA collections officer.

Amount of payment (if applicable): $ _____

Date of the payment (if applicable): _____

Indicate the method of payment (if applicable):

☐ Bank teller ☐ Online ☐ Cheque ☐ Other : _____

Payment arrangement

Tick the following box only if you have not paid the amount of taxes owing for your application.

Request for a payment arrangement

☐ I request a payment arrangement and I understand that the terms of a payment arrangement will have to be discussed with a CRA collections officer. I also understand that the interest will continue to grow until the balance owing is paid in full.

Section 4 – Certification

Part A – Applicant

I certify that the information and supporting documentation sent with my application is, to the best of my knowledge, accurate, true, and complete.

I recognize that the CRA reserves the right to audit or verify any information provided in a VDP application whether relief is granted under the VDP or not. The VDP conducts limited scope reviews and determines eligibility for penalty and interest relief only. Subject to the applicable statute limitation rules, additional assessments of tax may arise for any tax year following a review by another area of the CRA. In addition, if the CRA finds there is fraud or any misrepresentation due to neglect, carelessness, or willful default, an assessment may be issued at any time for any tax year to which the fraud or misrepresentation relate, not just those years included in the VDP application.

First name (print) _____ Last name (print) _____

Applicant's signature _____ Date (YYYY-MM-DD) _____

Part B – Authorized representative (if applicable)

I am the authorized representative of the taxpayer noted above and I certify that the information provided to me by my client is, to the best of my knowledge, true and complete.

First name (print) _____ Last name (print) _____

Authorized representative's signature _____ Date (YYYY-MM-DD) _____

Privacy notice

Personal information is collected under the authority of the Income Tax Act, the Excise Tax Act, the Excise Act, the Excise Act, 2001, the Air Travellers Security Charge Act, the Softwood Lumber Products Export Charge Act, 2006, the Select Luxury Items Tax Act, the Greenhouse Gas Pollution Pricing Act, the Underused Housing Tax Act, the Global Minimum Tax Act, and the Digital Services Tax Act and will be used to process voluntary disclosures of information not previously reported by taxpayers who can avoid penalties and interest that the taxpayers would otherwise be subject to under the Acts noted above, and avoid prosecution. It may also be used for any purpose related to the administration or enforcement of the Acts and may be shared or verified with other applicable provincial/territorial government institutions to the extent authorized by law. The CRA may also collect personal information from open-source searches, and provincial/territorial government institutions to the extent authorized by law for purposes related to the administration or enforcement of the Acts.

Failure to provide information may result in the denial of your application. Incomplete or inaccurate information may result in assessment of monetary penalties and delays in processing. Personal information is described in personal information bank CRA PPU 220. 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.