



NO.: IC97-2R11

DATE: January 10, 2011

SUBJECT: Customized Forms

This version is only available electronically.

Introduction

This circular replaces and cancels Information Circular 97-2R10, dated November 26, 2009.

The information regarding T2 returns and schedules is applicable to 1998 and subsequent years.

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General Information

1. This publication provides guidelines for the production of customized forms, as well as the conditions under which we are able to process them.

2. The Canada Revenue Agency (CRA) supplies Canadian taxpayers with the forms they need to file their information and income tax returns. However to reduce the workload of those who complete large numbers of forms, we accept certain forms other than our preprinted forms, such as customized information slips, summary forms, income tax returns, and schedules.

Customized forms

3. For an updated list of the forms that require approval, and their status, please go the following address:

www.cra.gc.ca/customized. The following forms must be submitted for approval:

- (a) all information slips and summary forms (e.g., T4 slip and T4 Summary form);
- (b) the T1 return, schedules, tax credit forms – All forms with entries should also be submitted for reference purposes. The onus is on the submitter to ensure these forms comply with our specifications;
- (c) Form T2 RSI and T2 facsimile return – Form T2 RSI, *Return and Schedule Information*, is the output of an approved T2 commercial software. The T2 facsimile return is an exact copy of our preprinted T2 return. You will find more information in the section called “T2 customized returns;”
- (d) the T3 returns and schedules;
- (e) the T3D, T3F, T3GR, T3M, T3P, T3RI, T3S, and T3ATH-IND returns;
- (f) T3010-1 return, including the directors/trustees worksheet and the qualified donees worksheet, for registered charities; and
- (g) goods and services tax/harmonized sales tax forms that have keying fields: GST59, GST60, GST62-1 to GST62-6, GST370 and GST489.

4. We accept forms other than those listed above provided they closely resemble our forms. We do not issue approval codes for these forms.

5. To be approved, customized form must comply with our specifications.

6. Submitted forms must be a sample of a valid revision year or version. Obsolete versions that are no longer valid will be rejected. For valid revision year(s), go to **www.cra.gc.ca/customized**.

7. We only approve the customized forms for which you submit an electronic version or a hard copy **each year and before they are printed**. We evaluate the copy and issue an approval code when the forms meet all our specifications. The code **must** appear in the lower rightcorner of all information slips. The position of the approval code on T1, T3, and T3010-1 returns is indicated in the section called “Customized Tax Returns.

8. The approval of a customized form is valid for as long as the version of the form remains valid. If CRA makes a revision and the previous version becomes obsolete or if the client makes a revision, then a new customized form with the revisions or changes must be submitted to get a new approval code. If the CRA version is still valid, then you do not need to submit the form for approval and you continue to use the last approval code.

9. **If you download our forms directly from our site, and don’t modify them, approval is not required.”**

Commercial software

10. If you are about to buy, or are already using, a commercial software to prepare tax returns or information slips, the software will provide you with the approval code and tell you which printers are compatible.

11. We approve **only** the .pdf file or the supplied hard copy of the forms, and **not** the actual software. The packaging of the product should inform the purchasers that the printed forms they produce with the software are approved for filing. The information should not leave the impression that the software used to calculate or generate their information has been approved. It should also be emphasized that the purchaser must setup the software and the print driver according to the instructions of the product. If not, the printed forms will differ from the approved format and may be rejected by the tax centre.

12. We approve only the T2 RSI output of T2 commercial software. The client’s copy, which looks like our preprinted T2 return, and which may be printed as part of this software, is not included in the approval process.

13. It should also be noted that any problem arising from a software package, whether it be an improper set-up or incorrect calculations, is the responsibility of the purchaser and developer, and must be rectified by them.

Approval process

14. We evaluate the customized information slips, returns, schedules, and forms that you submit. If they comply with our specifications, we assign an approval code (the T2 facsimile return excepted). You will find the information on our specifications for all customized forms, as well as additional information on the T1, T2, T3, and T3010-1 returns, in the following sections. Clients are to request a new approval number

when there are changes to a form or when they make changes to an approved customized version.

Different divisions and/or directorates within the CRA are responsible for the approval of customized forms. Please refer to the list below in order to send your hard copy samples to the proper area.

To receive our approval for information slips, summary forms, the T1 return, schedules, and tax credit forms, please submit your hard copy sample to:

Electronic and Print Media Directorate
Business Integration Division
Place de Ville, Tower A
320 Queen Street, 9th floor
Ottawa ON K1A 0L5

For T2 and T2 related forms, please submit your sample to:

Business Returns and Payments Processing
Directorate
T2 Development Section
750 Heron Road, 8th floor,
Ottawa ON K1A 0L5

Note: You will find details regarding the approval of Form T2 RSI and the T2 facsimile return in the section called “T2 customized returns.”

For T3 returns and schedules, please submit your sample to:

Individual Returns Directorate
Trust Returns Processing Section
25 McArthur Avenue, Tower C, 8th floor
Vanier ON K1A 0L5

For approval of the Information Summary of T3 Trust Income, please submit your sample to:

Business Returns and Payments Processing
Directorate
Information Returns Development Section
750 Heron Road, 9th floor
Ottawa ON K1A 0L5

For approval of the T3010-1, please submit your sample to:

Charities Directorate
Place de Ville, Tower A
320 Queen Street, 13th floor
Ottawa ON K1A 0L5

For approval of the T5008, *Statement of Securities Transactions*, please submit your sample to:

Business Returns and Payments Processing
Directorate
Information Returns Development Section
750 Heron Road, 9th floor
Ottawa ON K1A 0L5

For more information about customized forms, please email at **customized-hors-series@cra-arc.gc.ca**.

15. With the exception of your T1 returns, you may submit an electronic copy, e.g. *.pdf file of your form, instead of a hard copy, by using this email address **customized-hors-series@cra-arc.gc.ca**

Your sample **must** be submitted in the following form:

- (a) a legible copy in electronic format or hard copy. Acceptable electronic formats include *.pdf or *.jpeg;
- (b) good quality versions, or photocopies of perfect quality (faxed copies **will not** be accepted); and
- (c) in the final format that you will use (handwritten changes on a previously printed form **will not** be accepted).

16. When submitting your T1 returns and information slips, allow a period of 20 working days for approval.

17. When submitting a return package (T1, T2, T3, or T3010-1) a covering memorandum listing **all** the forms contained in your software is required, whether they are submitted for approval or not.

18. When submitting an information slip or a summary form, you must specify who will use the slip or form.

19. You must submit only the current revision of your forms. We will not accept prior year forms from a submitter with the intent or request that we mark up all new changes for the upcoming year. Any such submissions will be returned. It is the submitter's responsibility to proofread and correct the forms with respect to spelling, content, and format.

20. You can download electronic versions from the "Electronic Document Distribution System (EDDS) on the Internet," this is a password protected site that releases DRAFT and early releases of documents. For more information about EDDS, send an email to the administrator at the following address: **edds-admin@cra.gc.ca**. The final electronic version of the forms is uploaded on the Internet.

Information Returns, Forms, and Slips

Guidelines for information slips

21. Information slips, such as the T4, T4A, and T5 slips, are the most common types of customized forms. They are accepted only if a .pdf file or a hard copy is submitted to us for approval. Please note the following restrictions on size, quality of carbon, and design:

- (a) Maximum width: 8½ in.
Minimum width: 7 in.
Maximum length: 5½ in.
Minimum length: 2¼ in.
- (b) If carbon is used, printers must ensure premium quality.
- (c) You must ensure that the information on all copies of the forms is legible.

- (d) We will accept unilingual forms if they are in the recipient's language of choice.
- (e) For information slips, you may print only those boxes that meet the recipient's circumstances. However, all identification areas, income tax boxes, and code boxes (i.e. report code, recipient type, employment code, footnote codes, etc.) are required. Please keep the numerical sequence of the boxes. The applicable information printed on the back of the recipient's information slip must be provided. If a box from the front of a form is deleted, the corresponding information on the back must also be deleted.
- (f) The flag symbol of the CRA's corporate signature is not required. However, you must reproduce the title portion of the CRA's signature (Canada Revenue Agency). Please note that if you customize our forms, your corporate name **must not be used** in place of the CRA's signature. You may indicate your corporate name in the area that requires the originator's name and address (usually at the bottom right of slips).
- (g) Use approximately the same font size you find on our forms, but not a smaller one.
- (h) Shading is important for CRA copies that will be printed and submitted to CRA for processing. Shading is not required when you are filing electronically to CRA and on recipients' copies.
- (i) The *Privacy Act* statement on the CRA's versions of the returns, schedules and forms must appear on each customized return, schedule or form.
- (j) The names of Acts must be in italics, e.g. *Privacy Act*.

Additional requirements based on method of filing

22. Specifications for paper filing

- (a) Although colour assists the CRA in processing, it is no longer required. Documents may be filed on white paper.
- (b) All summary forms filed on paper must show all the information boxes. They must be in the exact order and position as those on our forms.
- (c) When filing by paper to the CRA you must ensure the shading in the boxes (in whole or in part) on any of our forms must also appear on your customized forms.
- (d) Serial numbering is not required.

23. Specifications for electronic filing

- (a) If you file your *T5008, Return of Securities Transaction* (T5008 slip) electronically you may provide your clients an account statement rather than T5008 slips for each transaction. CRA will authorize the account statement replacement and provide you with an approval number.

Please display the following message prominently on the first page of the account statement, preferably in boldface or in a noticeable colour:

T5008 – SECURITIES TRANSACTIONS ARE DISCLOSED TO THE CANADA REVENUE AGENCY ON A YEARLY BASIS. THESE TRANSACTIONS ARE TO BE REPORTED ON YOUR ANNUAL RETURN OF INCOME. PLEASE RETAIN FOR INCOME TAX PURPOSES, AS NO OTHER FORM WILL BE ISSUED.

See the *T5008 Guide – Return of Securities Transactions* (T4091) for customized slip examples at www.cra.gc.ca/E/pub/tg/t4091/t4091-example1-e.html

- (b) If you are a mutual fund trust and file your T3, Statement of Trust Income Allocations and Designations (T3 slip) electronically, you can combine the income and capital gains from several funds onto one T3 slip for each unit holder.

Please write “Combined information slip” clearly on the T3 slip under the recipient name and address, and provide the unit holders with statements that allow them to reconcile the amounts reported on the combined information slips; and maintain an audit trail so the combined information slips can be verified if we audit these funds later.

- (c) If you are filing electronically to CRA, no shading is required on the recipients’ copies.
- (d) For more information about electronic filing, call us at 1-800-665-5164 or visit our Web site at www.cra.gc.ca/electronicmedia.

24. If you prefer, you can write to:
- Electronic Media Processing Unit
Ottawa Technology Centre
Canada Revenue Agency
875 Heron Road
Ottawa ON K1A 1A2

Customized Tax Returns

25. Computer-printed tax returns, for example T1, T2, T3, and T3010-1 returns, are created using computer technology and are printed on regular or laser printers. All software developers, tax professionals, or individuals who create a program to print returns must obtain our approval to prepare these returns.

26. A **unique approval code** will be issued to each software developer, tax professional, or individual who produces a computer-printed tax return that meets our specifications. This approval code is valid for the year of the return only and has to appear on all computer-printed returns that are filed. If a computer-printed return is filed without an approval code, it may be returned by the tax centre, or the processing may be delayed.

Filing customized tax returns

27. To speed up the process when you file a customized tax return, the return along with the schedules and other attachments must be in the order in which we will process them. These items should be stapled in the top left-hand corner so that all the information can be seen. You can find the correct order for various returns detailed further in this circular. Only the relevant completed schedules or forms should be attached to the return. Processing of the return may be delayed if you include blank schedules or forms.

28. Specifications

- (a) The information submitted in Form T2 RSI replaces Schedule T2-KS, *Keying Summary*. It is the only computer-printed output required when filing a T2 return using approved commercial software.
- (b) When using a commercial software package, only the RSI should be filed. Only the notes to financial statements should be filed with the RSI.

29. We will accept photocopies of returns and schedules, whether they are photocopies of blank forms which are then completed, or photocopies of fully completed forms, including a photocopied signature. We will also accept forms downloaded in the PDF format from our Internet site www.cra.gc.ca. However, these returns and schedules have to meet the paper specifications outlined below.

Guidelines for customized tax returns

30. Specifications for paper

- (a) For most documents, the page size has to be 21.5 cm × 28 cm (8½ in. × 11 in.) after the stubs have been removed.
- (b) Continuous feed paper will be accepted if the pages are detached and the stubs removed.
- (c) We will only accept the first copy of “no carbon required (NCR)” paper.
- (d) White paper will be accepted.
- (e) The paper must not be lined.

31. Specifications for printing

- (a) The quality, density, and clarity of font should be similar to the font on our returns and related schedules and forms.
- (b) The page and line format should be the same as the page and line format on our returns and related schedules and forms.
- (c) The identification information, line descriptions, and field numbers should be printed in the same order as they appear on our returns and related schedules and forms.
- (d) The areas indicating “Do not use this area” should be shown in exactly the same size and configuration as on our returns.
- (e) We will accept abbreviations as long as the descriptions are clear and concise.

- (f) All titles and keying field numbers should be in **bold print**.
- (g) All entries in the identification area and amounts entered in the keying fields should be in **bold print**.
- (h) Zeros should not be entered in keying fields, unless specifically required.
- (i) No more than one page of the return, form or schedule should be printed on one side of the sheet of paper used.
- (j) The printed return should not have more than 6 lines per inch vertically and 12 characters per inch horizontally.
- (k) Enter the approval code and the *Privacy Act* statement on the last page of the return of all forms and schedules related to the T1 General below “Do not use this area.” Where possible, left justify the approval code and right justify the *Privacy Act* statement.
- (l) On some computer-printed returns (depending on the printer), it is difficult to distinguish a boldface from a normal typeface. To assist processing and reduce the risk of keying errors, if, in our determination, we do not find enough variance between the boldface and normal typeface, we reserve the right to request that you add brackets to the keying fields (for example, [101]) or bold the numbers and encase them in a box.

T1 computer-printed returns

32. In addition to the paper and printing specifications above, the following are additional specifications for T1 returns:

- (a) The first version of a current year software product that was EFILE or NETFILE certified in a previous year must be released with 2D bar code capability for its computer-printed returns.
- (b) A software product never previously certified for EFILE or NETFILE must be certified for EFILE or NETFILE prior to being submitted for 2D bar code certification for its computer-printed returns.
- (c) A T1 General package submitted for approval should include all provincial and territorial variations of the T1 return, schedules and tax credit forms. If you use returns, schedules and forms for only certain provinces or territories, include a letter stating this with your request for approval.
- (d) The return, schedules, and other forms must show the taxpayer’s name and social insurance number on the top of each page.
- (e) The relevant form number should appear on the customized version of the forms related to the T1 General. Where possible, this form number should be left-justified at the bottom of the first page of the form.
- (f) The keying fields should include some sample entries.
- (g) The return and schedules have to show the dollar and cent indicators which are represented by large black dots beside the keying fields. For the cent indicator, we will accept the “¢” sign or a lower-case “c” in the same position as the black dots on the return and schedules.
- (h) If our return shows a clear space of 3 cm. to the right of a keying field or a blank line under a keying field, you must do the same. We use this space for corrections.
- (i) The name and address area on page 1 of the return **must not be** smaller than that of our return. This is to accommodate the attachment of the taxpayer’s personal label. The top of the name and address area and of any other information areas on page 1 **must** be positioned at 3 cm. or more from the top of the printed return. This will allow us to affix labels to the T1 return during processing.

33. Please note that your customized T1 return must be identical to one of the two versions of our T1 General:

- (a) Customized returns prepared by software that will not be certified for EFILE or NETFILE, should be identical to the 4-page T1 General (available on our Forms and Publications Web site), or
- (b) Customized returns prepared by software that will be certified for EFILE or NETFILE should be identical to the 4-page T1 General (available on our Forms and Publications Web site) or to the 5-page 2D bar code version of the T1 General (available on our Early Access Site).

In the case of schedules or forms of more than one page, indicate the numbering at the bottom of each page (e.g., page 1 of 2).

If you must insert a different page break, make the break where it will cause the least confusion. The sequence of any line numbers on our forms must never be changed.

T2 customized returns

34. There are two formats of T2 customized returns: Form T2 RSI and the T2 facsimile return.

Form T2 RSI

35. Specifications

- (a) Form T2 RSI, *Return and Schedule Information*, is the format for filing a computer-printed T2 return. This form summarizes all the keying information from the T2 return and schedules, as well as the General Index of Financial Information (GIFI). For more details on the GIFI, see the section called “General Index of Financial Information.”
- (b) We issue an approval code for software that have met our T2 RSI specifications. If Form T2 RSI does not display a valid approval code, the filer will be asked to resubmit, either using an approved software or using our preprinted T2 return.

- (c) As Form T2 RSI is available only from approved tax preparation software, specific requirements regarding its design, and paper and printing specifications are not included in this circular.

If you are interested in developing a software that produces Form T2 RSI or to have your software approved, please contact:

T2 Development Section
Business Returns and Payment Processing
8th floor, Room E-5010
750 Heron Road
Ottawa ON K1A 0L5

- (d) The tax preparation software that generates Form T2 RSI may also produce a copy for the client, which looks like our preprinted T2 return. The client's copy is not to be submitted for approval and **should not** be sent to the CRA for processing.

36. Since fall 2006, the software package certified by the CRA for T2 RSI format must generate one or more pages of 2D bar codes. These 2D bar codes must contain all data that appears on the T2 RSI printed return and must be filed to CRA with the T2 RSI.

T2 facsimile returns

37. Specifications

- (a) These returns are exact copies of our T2 return. They have to meet our standards of format, legibility, and paper quality. However, you can print them on separate pages, instead of on the back and the front of each sheet.
- (b) You must submit these returns for approval to the address indicated in the section called "Form T2 RSI." We do not assign them an approval code. If the reproduction of a form is not legible or easy to process, we will return the form for resubmission.
- (c) The T2 facsimile return is not to be confused with a client's copy that is produced by an approved T2 tax preparation software.

T3 computer-printed returns

38. The T3 returns are computer-printed.

39. In addition to the paper and printing specifications (see paragraphs 30 and 31), the following are additional specifications for T3 returns, schedules, and any related forms.

T3 returns

40. Specifications

- (a) A T3 return package should include the T3 return, schedules, and any related forms.
- (b) The T3 return, schedules, and related forms should show the name of the trust and the tax year at the top of each page.

- (c) Enter the approval code on the last printed line of page 1 of the return.

T3010-1 computer-printed returns

41. In addition to the paper and printing specifications (see paragraphs 30 and 31), there are other specifications for T3010-1 returns:

- (a) The return, any of the directors/trustees worksheets, and the qualified donees worksheet should show the charity's BN/registration number and fiscal period end on the top of each page.
- (b) Enter the approval code on the first page of the return.

Rejected computer-printed returns

42. The following are some of the reasons why the computer-printed returns may **not** be acceptable for processing:

- (a) The print quality is illegible.
- (b) The return is not in the correct format.
- (c) The return does not show dollar and cent indicators.
- (d) The return does not show an approval number.

43. These returns may be delayed or returned by the tax centre for correction.

Order of Attachments

General

44. When filing a tax return, the attachments should be arranged in the order in which we process them (see the appropriate order in the lists below). This will accelerate processing of the returns. Also, if you are making an election, note it prominently in the relevant area of the return and schedules, or attach a note.

T1 returns

45. A cheque or money order should be attached to page 1 of the return if applicable. All other applicable enclosures should be attached to the top left-hand corner of page 3 (of the 4-page return) or page 4 (of the 5-page return):

- (a) T1163 Statement A & T1164 Statement B – AgriStability & AgriInvest Programs/CAIS forms;
- (b) T1273 Statement A & T1274 Statement B – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals/additional farming op/additional farming operations;
- (c) Form RC71, *Statement of Discounting Transaction*;
- (d) Form DC905, *Bankruptcy Identification Form*;
- (e) Form CCA-2736, *Statement of Lending Transaction* (Industry Canada);

- (f) Form T1-DD, *Direct Deposit Request – Individuals*;
- (g) Form T1132, *Alternative Address Authorization*;
- (h) Form T1A, *Request for Loss Carry-Back*;
- (i) Province of Quebec information slips (TP slips and Relevé slips);
- (j) Federal keying schedules in any order;
- (k) Provincial/Territorial keying schedules in any order;
- (l) Form T2201, *Disability Tax Credit Certificate*;
- (m) ON-BEN – Application for the 2011 Ontario Senior Homeowners' Property Tax Grant, the 2011 Ontario Energy and Property Tax Credit, and the 2011 Northern Ontario Energy Credit;
- (n) All other CRA forms with keying fields in any order;
- (o) Information slips-T4, then all others in any order (NR4, T3, T5, etc.);
- (p) RRSP contribution receipts;
- (q) All other schedules, forms, and receipts in any order.

T2 returns

46. If using approved tax preparation software in the T2 RSI format:

- (a) Form T2 RSI with the pages in the order the software prints it (this will include the GIFI component of the T2 return—See the information on the GIFI in the section called “General Index of Financial Information (GIFI);”
- (b) Financial statements, if GIFI component of the software not used;
- (c) Official receipts;
- (d) Other attachments.

47. If using a T2 facsimile return or our preprinted T2 return:

- (a) A T2 facsimile return or our preprinted Form T2, *T2 – Corporation Income Tax Return*;
- (b) Schedules, in numerical order;
- (c) Financial statements or GIFI forms (see the information on the GIFI in the section called “General Index of Financial Information (GIFI)”);
- (d) Official receipts;
- (e) Other attachments.

T3 returns

48. Specifications

- (a) Form RC71, *Statement of Discounting Transaction*, or a statement of lending transaction, identified as the copy to be attached to the T3 return;
- (b) Province of Quebec information slips (TP slips or Relevé slips);
- (c) Schedule 12, *Minimum Tax*;

- (d) Schedule 11, *Federal Income Tax*;
- (e) Form T2209, *Federal Foreign Tax Credits*;
- (f) Form T2036, *Provincial Foreign Tax Credit*;
- (g) Form T2038(IND), *Investment Tax Credit (Individuals)*, for 1995 and subsequent years;
- (h) Form T184, *Capital Gains Refund for a Mutual Fund Trust*;
- (i) Forms T82, T79, and T81, for provincial tax rebate;
- (j) Schedule 10, *Part XII.2 Tax and Part XIII Non-Resident Withholding Tax*;
- (k) Schedule 9, *Summary of Income Allocations/Designations to Beneficiaries*;
- (l) Schedule 3, *Trust's Eligible Taxable Capital Gains*;
- (m) Form T3A, *Request for Loss Carryback by a Trust*;
- (n) Information slips for income received;
- (o) Schedule 12, *Minimum Tax* (when completed and minimum tax **does not** apply);
- (p) All remaining schedules in numerical order;
- (q) Receipts and all other information in any order.

T3010-1 returns

49. Specifications

- (a) Form T3010-1, *Registered Charity Information Return*;
- (b) Form TF725, *Registered Charity Basic Information sheet*;
- (c) A copy of the registered charity's financial statements;
- (d) Form T1235, *Directors/Trustees and Like Officials Worksheet*, or Form RC232-WS, *Director/Officer Worksheet and Ontario Corporations Information Act Annual Return* (if applicable), or Form RC232, *Ontario Corporations Information Act Annual Return* (if applicable);
- (e) Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations* (if applicable);
- (f) Related Schedules (if applicable); and,
- (g) Form T2081, *Excess Corporate Holdings Worksheet for Private Foundations* (if applicable).

Additional Information

General Index of Financial Information (GIFI)

50. The GIFI is a method of reporting financial information that accompanies the T2 processing system. It is an extensive list of financial statement items where each item has a unique code (e.g., the code for “cash” is 1001). Filers index the information from their existing financial statements by choosing the most appropriate code for each item. Instead of filing financial statements, the codes and amounts can be filed as part of Form T2 RSI.

51. All tax preparation software that generates Form T2 RSI includes the GIFI to allow easy capture of financial information.

52. An abridged version of the GIFI called the *GIFI – Short* is available in paper format for corporations with gross revenue and assets of less than \$3 million that do not use tax return software. For corporations that do not meet the \$3 million criterion, GIFI schedules, which are set up in a column format for writing in GIFI codes and corresponding amounts, are available.

53. The GIFI format is mandatory for all corporations with taxation years ending in 2000 and subsequent. Exceptions to this include insurance corporations (life insurers, deposit insurers, property and casualty insurers). For corporations that are non-profit organizations, the GIFI format is required for taxation years ending in 2002 and subsequent.

54. For information on the GIFI, refer to publication RC4088, *General Index of Financial Information (GIFI) for Corporations*.

55. For information on the *GIFI-Short*, refer to publication RC4089, *General Index of Financial Information – GIFI – Short*.