PAYMENTS CANADA

RULE G4

CANADA REVENUE AGENCY ACCEPTANCE OF PAYMENTS GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST), EXCISE, TAXATION, AND CUSTOMS PROGRAMS

2025 CANADIAN PAYMENTS ASSOCIATION

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IMPLEMENTED

January 1, 1991

AMENDMENTS PRE-NOVEMBER 2003

November 18, 1992, November 18, 1993, May 19, 1994, September 18, 1996, December 1, 1997, February 4, 1999, May 25, 2000, June 12, 2000, July 24, 2000, November 25, 2002, November 28, 2002, July 2, 2003, and September 25, 2003

AMENDMENTS POST-NOVEMBER 2003

1. Amendment to update the name of the Canada Revenue Agency and to update remittance forms in the appendices, approved by the President, effective March 29, 2007.
2. Amendments to update CRA forms in the appendices, approved by the President, effective February 1, 2010.
3. Amendment to replace references to “General Manager” with “President”, consequential to amendments to the Canadian Payments Act (Bill C-37) that came into effect on March 1, 2010.
4. Amendments to Goods and Services Tax/Harmonized Sales Tax, approved by the Board May 26, 2011, effective July 25, 2011.
5. Amendments to update CRA forms, approved by Board February 23, 2012, effective April 23, 2012.
6. Amendments to the process for submitting RC79 forms and address and form updates, approved by Board February 18, 2015, effective April 20, 2015.
7. Amendments to amendments to change the delivery address for Excise vouchers, approved by the Board December 3, 2015 effective February 2, 2016.
8. Amendments to update appendices III, V, and VI approved by the President, effective January 30, 2017.
9. Amendments to update the delivery method for submitting CRA forms and to update appendices III, V, and VI approved by the President, effective March 12, 2018.
10. Amendment to Appendix I to add a remittance form, approved by the President, effective April 23, 2018.
11. Amendments to update Appendix I and V, approved by the President, effective May 1, 2020.
12. Amendments to the process for submitting remittance forms to the CRA. Approved by the Board September 21, 2020, effective November 23, 2020.
13. Amendments to update CRA forms in the appendices, approved by the President, February 24, 2025.
14. Amendments to accommodate the ACSS clean-up exercise, approved by the Board February 27, 2025, effective April 28, 2025.

RULE G4 – CANADA REVENUE AGENCY ACCEPTANCE OF PAYMENTS GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST), EXCISE, TAXATION, AND CUSTOMS PROGRAMS

Scope

1. a. Subject to subsection (b), this Rule outlines the procedures pertaining to the acceptance and processing of GST/HST, Excise, Taxation, and Customs payments by Members for the GST/HST, Excise, Taxation, and Customs programs of the Canada Revenue Agency (CRA).

   Note: Reference to Member as defined in the Introduction to the ACSS Rules

   b. This Rule does not apply to the acceptance and processing of GST/HST remittances administered by the Ministère du revenu du Québec.

Definitions

2. In this Rule,

   a. "Bitonal" means a view in two intensity values (black and white). A Bitonal Image will therefore represent a colour as either black or white.

   b. "Deposit Advice Information" means the information that is required in the Deposit Advice RC79 Form referenced in Appendix III.

   c. "Direct Clearer" means a Member, other than the Bank of Canada that, on its own behalf, Exchanges Items and makes entries into the ACSS. Throughout the Association rules, references to Direct Clearer include Group Clearers and Clearing Agents unless the rule or context otherwise requires.

Arrangements

3. Any Branch of any Member may accept GST/HST, Excise, Taxation, and Customs payments for the account of GST/HST, Excise, Taxation, or Customs. Samples of the applicable remittance forms can be found in Appendices II, III and IV attached to this Rule.

Remittance Forms

4. a. Subject to the following exception, CRA remittance forms must conform to section 2.0, Part II of Rule H6.

   Exception: The Transit Number field of the MICR line must contain a GST/HST, Excise, Taxation, or Customs transit number (Institution Number "117" with a Branch Number assigned by the CRA) rather than a Corporate Creditor Identification Number (CCIN).

   b. Remittance forms accepted for payment must be in two parts, both of which are to be presented when payment is made at a Branch of a Member.

   c. Both parts of the remittance form must be stamped with the Member Branch date stamp in the designated areas on the reverse side of the remittance form. Payments received during extended business hours must be date stamped to reflect the next Business Day.

d. The appropriate part of the remittance form must be retained for processing by the Member and the other portion of the remittance form must be returned to the presenter as a receipt.

e. Members must make a reasonable effort to verify that the payment amount on the remittance form is the same as the amount being paid by the presenter and that the GST/HST, Excise, Taxation, or Customs account number appears on the taxpayer's cheque and remittance form.

f. A Member must accept a remittance form only if a payment is being made by the presenter. A remittance form indicating a nil amount owing or a refund claimed may not be accepted by a Member.

Note: The presenter entitled to a refund will be instructed to present the remittance form to any CRA office.

g. Where the original remittance form is not presented to the Member, or where attachments accompany the remittance form, the presenter must be instructed to make payment directly to any CRA office.

h. A Member must send the portion of the remittance form retained in accordance with subsection (c) or a scanned copy of the remittance form to the CRA in accordance with the procedures set out in section 8.

Member Charges

5. Members may not collect a charge from remitting taxpayers. Members will be compensated by the Government of Canada in accordance with existing arrangements and practices for federal taxes remitted through FIs.

Segregation of Payments and Remittances

6. a. GST/HST, Excise, Taxation, and Customs payments accepted by Members on behalf of the CRA will each be processed as distinct and separate payments.

b. Remittance forms must be differentiated by the MICR Encoded characters on each form or by referring to the list of remittance forms in Appendix I of this Rule.

c. Remittance forms must be differentiated by tax program (refer to Appendix II) within the Transit Number field on the MICR line as follows:

1st, 2nd, and 3rd digits: identifies the department where 122=CRA;

4th and 5th digits: identifies the tax program where 01=GST/HST, 03=Excise, 04=Taxation, and 05=Customs; and

7th, 8th and 9th digits: 117

Establishment of Receiver General Concentrator Accounts

7. A Direct Clearer that has centralized processing of acceptance of payments of accounts must establish a Receiver General concentrator account to which the total of each day's program payments, as determined by each processing Data Centre, will be credited. Unless otherwise provided for in this Rule, the Clearing and Settlement of concentrator accounts must be handled in accordance with arrangements and practices established between Direct Clearers and the Receiver General for Canada.

Procedures for Remitting by Centralized Processing Operations and Ordering CRA Forms

8. a. Procedures for sending paper remittance forms to the CRA:

   i. Remittance forms must be batched in separate packages by tax program, in accordance with the MICR Encoding requirements identified in subsection 6(c) of this Rule, and date stamped. They must be batched in bundles of no more than 250 forms.

   ii. Each bundle must have attached to it a listing which identifies, in the order in which the remittance forms are bundled, the value of each remittance within the bundle and the total value of the bundle.

   iii. Recaps, which list and total bundle values for each program, must be prepared. The total value indicated on each recap must equal the value remitted to the CRA for each tax program.

   iv. A separate Deposit Advice RC79 (refer to Appendix III) must be prepared for each package of GST/HST, Excise, Taxation, and Customs remittance forms.

   v. A copy of the Deposit Advice RC79 must be emailed to the Winnipeg Tax Centre (refer to Appendix III).

   vi. Each package of remittance forms, together with copy 1 of the Deposit Advice RC79, the recap and listings attached to each bundle must be enclosed in a sealed container (e.g. bag, envelope, box, etc.) and addressed to the Winnipeg Tax Centre at the address indicated on the RC79 with the prescribed shipping tag/routing label.

   vii. The sealed container(s) must be collected daily at each processing Data Centre, in conjunction with Government of Canada Paper Instruments picked up in accordance with Rule G3, by a designated Bank of Canada courier. The pick-up times will be determined by the Bank of Canada and agreed to by Direct Clearers.

   viii. Deposit Advice RC79 may be obtained on-line (refer to Appendix III).

   b. Procedures for sending remittance forms to the CRA electronically:

   i. Remittance forms must be scanned and batched in separate files by tax program, in accordance with the MICR Encoding requirements identified in subsection 6(c) of this Rule, and by date stamp of the form. No file must exceed 40,000 forms.

ii. Each scanned remittance form must be Legible, Bitonal and created at a minimum Image quality standard of 200 DPI.

iii. Each file of scanned remittance forms must include the Deposit Advice Information, a Listing of each remittance form amount in the order in which the scanned remittance forms are batched, and the total value of the file.

Note: Further requirements for the electronic submission formats of the scanned electronic remittance forms can be obtained at Payprocess@cra-arc.gc.ca.

iv. Each file of scanned remittance forms must be transmitted to the CRA in a manner agreed to in advance.

v. Each Member that creates and sends scanned remittance forms electronically to the CRA will retain the original paper forms for a minimum of 10 Business Days after the date it was scanned. These remittance forms must be destroyed in a secure manner within 120 calendar days after the date it was scanned.

Dishonoured Items/Direct Clearers

9. a. In the event a cheque from a taxpayer in payment of a GST/HST, Excise, Taxation, or Customs remittance is dishonoured by the Drawee institution, the Direct Clearer that initially accepted the cheque must seek to be reimbursed by the CRA as follows:

i. the Direct Clearer must complete a "Bank Remitted Payments Adjustment" RC506 form (refer to Appendix IV) and fax it along with any relevant documentation, to the Sudbury Tax Centre at the fax number indicated on the RC506;

ii. the Sudbury Tax Centre will process the request for reimbursement by completing Part III (Authorization for Adjustment) of the "Bank Remitted Payment Adjustment" RC506 form and faxing it to the appropriate Direct Clearer contact;

iii. upon receipt of the approved Authorization for Adjustment, the Direct Clearer must debit its concentrator account for the amount shown on the "Bank Remitted Payments Adjustment" RC506 form, which should equal the amount of the dishonoured cheque used to fund the remittance; and

iv. the Direct Clearer must complete Part IV (Confirmation of Adjustment) of the "Bank Remitted Payments Adjustment" RC506 form and forward it, along with a printed Image copy of the dishonoured cheque, to the Sudbury Tax Centre at the fax number indicated on the RC506.

b. The CRA will attempt to respond to a request for reimbursement for a dishonoured item within 2 Business Days of receipt of such a request.

Enquiries and General Rules for Adjustments

10. a. Enquiries must be directed to the Sudbury Tax Centre at the fax number indicated on the RC506;

b. No Adjustment may be pursued by the CRA or Members where the amount of the Adjustment is $20 or less.

c. Under no circumstances may Adjustments be effected through the Clearing.

d. Under no circumstances may a Member adjust the amount on a remittance for the purpose of correcting an error on a previous remittance.

e. Each Adjustment must be handled individually. Under no circumstances may a Member combine or net out Adjustments.

Adjustments Requested by Direct Clearers or the CRA

11. a. Adjustments requested by a Direct Clearer must be handled as follows:

i. the "Bank Remitted Payments Adjustment" RC506 form must be completed by the Direct Clearer and faxed, along with any relevant documentation, to the Sudbury Tax Centre at the fax number indicated on the RC506;

ii. the Sudbury Tax Centre will process the request for Adjustment by completing Part III (Authorization for Adjustment) of the "Bank Remitted Payments Adjustment" RC506 form and faxing it to the appropriate Direct Clearer contact. Where additional information is required to process the request for Adjustment, the Sudbury Tax Centre will contact the Direct Clearer either by fax or by telephone;

iii. upon receipt of the Authorization for Adjustment, the Direct Clearer must debit or credit the concentrator account for the amount shown on the "Bank Remitted Payments Adjustment" RC506 form; and

iv. the Direct Clearer must complete Part IV (Confirmation of Adjustment) of the "Bank Remitted Payments Adjustment" RC506 form and fax it to the Sudbury Tax Centre at the fax number indicated on the RC506.

b. Adjustments requested by the CRA will be handled as follows:

i. a memo containing all the details must be faxed by the CRA to the appropriate Direct Clearer Data Centre along with a completed "Bank Remitted Payments Adjustment" RC506 form;

ii. the Direct Clearer must complete Part IV (Confirmation of Adjustment) of the "Bank Remitted Payments Adjustment" RC506 form and fax it to the Sudbury Tax Centre at the number indicated on the RC506; and

iii. where the amount of the Adjustment requires modification, the CRA will fax an amended "Bank Remitted Payments Adjustment" RC506 form to the Direct Clearer for processing.

c. The CRA and Direct Clearers will attempt to respond to a request for Adjustment within 2 Business Days of receipt of such a request.

Misrouted Remittance Forms/Direct Clearers

12. Remittance forms not issued by the CRA, which are mistakenly remitted to GST/HST, Excise, Taxation, or Customs, will be returned to the remitting Direct Clearer in accordance with the following procedures:

a. the Sudbury Tax Centre will fax the "Bank Remitted Payments Adjustment" RC506 form, showing the total amount of the misrouted Item(s), to the appropriate Direct Clearer Data Centre;

b. upon receipt of the fax, the Direct Clearer must debit the concentrator account for the amount shown on the "Bank Remitted Payments Adjustment" RC506 form;

c. the Sudbury Tax Centre will send the Direct Clearer the misrouted item(s) along with a copy of the "Bank Remitted Payments Adjustment" RC506 form; and

d. upon receipt of the misrouted item(s), the Direct Clearer must complete the lower portion of the "Bank Remitted Payments Adjustment" RC506 form and fax it to the Sudbury Tax Centre at the fax number indicated on the RC506.

Remitted by Indirect Clearer, Dishonoured Items/Indirect Clearers, Adjustments/Indirect Clearers

13. a. A Member that does not have centralized processing of acceptance of payments of accounts is encouraged to establish arrangements with a Direct Clearer to process GST/HST, Excise, Taxation, and Customs remittance forms on its behalf.

b. In the event that an Indirect Clearer has not established arrangements with a Direct Clearer to process CRA remittance forms on its behalf, the Indirect Clearer must batch the remittance forms in separate packages by tax program as identified in subsection 6(c). Each package of remittance forms must include a Listing (the Branch stamp of the Member must be enfaced on the list) which identifies the value of each remittance and the total value of the package. Each package of remittance forms must be mailed, along with a settlement/cheque in favour of the Receiver General for Canada for the total value of the program payment to the Winnipeg Tax Centre (see RC79 form for address).

c. In the event that an Indirect Clearer has not established arrangements with a Direct Clearer to process CRA remittance forms on its behalf, the Indirect Clearer must forward a printed Image/copy of the dishonoured Items, together with the name, address and account number of the tax-payer to the Sudbury Tax Centre at the fax number indicated on the RC506. The CRA will attempt to respond to a request for reimbursement for a dishonoured item within 5 Business Days of receipt of such a request.

d. i. In the event that an Indirect Clearer has not established arrangements with a Direct Clearer to process CRA remittance forms on its behalf, the Indirect Clearer must:

1. initiate and receive all requests for Adjustment through correspondence, or by fax where possible and appropriate, with the Sudbury Tax Centre; and

2. attempt to respond to a request for Adjustment and issue a settlement/cheque payable to the Receiver General for Canada within 5 Business Days of receipt of such a request.

ii. The CRA will attempt to respond to a request for Adjustment and issue a payment from the Receiver General for Canada within 5 Business Days of receipt of such a request.

iii. Where the Adjustment involves misrouted remittance forms, the Sudbury Tax Centre must send the misrouted item(s), along with a payment from the Receiver General for Canada, to the Indirect Clearer.

APPENDIX I - LISTING OF CRA REMITTANCE FORMS

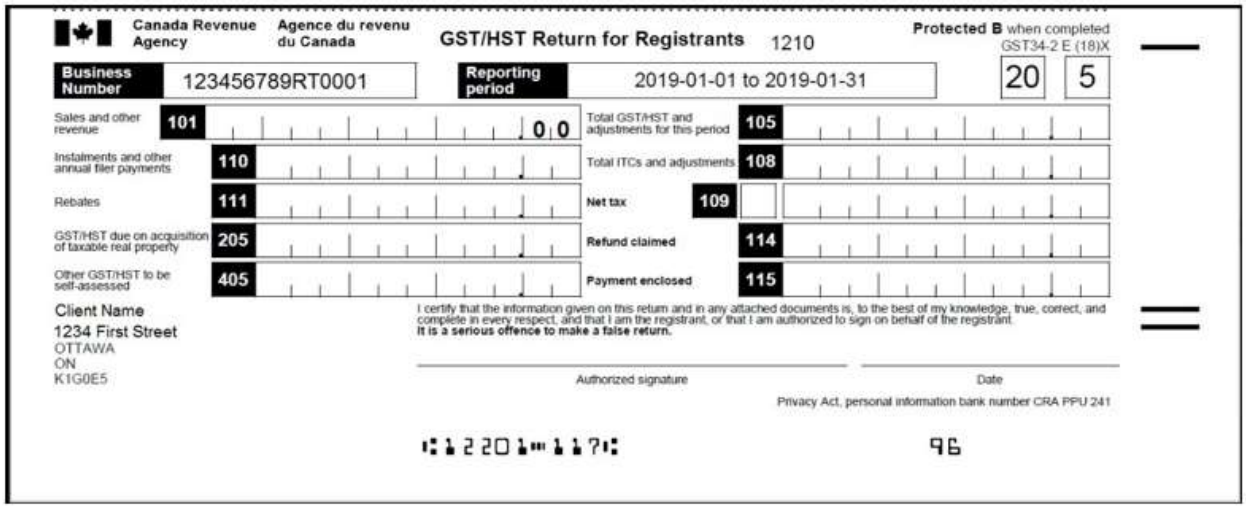
BSF645	Remittance voucher - CSA Pièce de versement - PAD
CCB3 (E)	Benefits and credit remittance voucher
CCB3 (F)	Pièce de versement des prestations et crédits
FB6 (E)	Alberta Family Employment Tax Credit Notice
FB6 (F)	Avis de crédit d'impôt à l'emploi familial de l'Alberta
FB46 (E)	Universal Child Care Benefit Notice
FB46 (F)	Avis de prestation universelle pour la garde d'enfants
GST34 (E)	Goods and Services Tax/Harmonized Sales Tax/Harmonized Sales Tax Return (personalized)
GST34 (F)	Déclaration de la taxe sur les produits et services/taxe de vente harmonisée (personnalisée)
GST62 (E)	Goods and Services Tax/Harmonized Sales Tax/Harmonized Sales Tax Return (non-personalized)
GST62 (F)	Déclaration de la taxe sur les produits et services/taxe de vente harmonisée (non personnalisée)
GT16(E)	Benefits and credit remittance voucher
GT16(F)	Pièce de versement des prestations et crédits
INNS3 (E)	Instalment remittance voucher
INNS3 (F)	Pièce de versement d'acomptes provisionnels
NR92 (E)	Non-Resident tax arrears remittance voucher
NR92 (F)	Pièce de versement d'arrières d'impôt des non-résidents
NR93	Non-Resident Tax remittance voucher Pièce de versement de l'impôt des non-résidents
PD101 (E)	Remittance Voucher PIER Deficiencies
PD101 (F)	Pièce de versement insuffisances de la RGAP
PD4R (E)	Source Deductions Balance Due Remittance Voucher
PD4R (F)	Retenues à la source Pièce de versement solde dû
PD7A (E)	Current source deductions remittance voucher
PD7A (F)	Pièce de versement de retenues à la source courantes
PD7A-RB	Remittance voucher for current source deductions Pièce de versement de retenues à la source courantes
PD7A-TM (E)	Remittance voucher for current source deductions
PD7A-TM (F)	Bon de versement de retenues à la source courantes
PD7D (E)	Source deductions arrears
PD7D (F)	Arriérés de retenues à la source
PD7R (E)	Payment on Filing Source Deductions Remittance Voucher
PD7R (F)	Pièce de versement de retenues à la source pour paiement sur production
RC107 (E)	Current source deductions
RC107 (F)	Retenues à la source courantes
RC155 (E)	Source deductions arrears
RC155 (F)	Pièce de versement d'arriérés à la source

APPENDIX I - LISTING OF CRA REMITTANCE FORMS (con't)

RC158 (E)	Remittance voucher – Payment on filing
RC158 (F)	Pièce de versement - paiement sur production
RC159 (E)	Remittance voucher – amount owing
RC159 (F)	Pièce de versement – montant dus
RC160 (E)	Remittance voucher – interim payments
RC160 (F)	Pièce de versement – paiements provisoires
RC165	Remittance voucher – NON CAS Pièce de versement – NON PAD
RC177 (E)	Remittance voucher – interim balance due
RC177 (F)	Pièce de versement – solde provisoire dû
T1104 (E)	Remittance voucher
T1104 (F)	Pièce de versement
T1191 (E)	Business remittance voucher – Amounts owing
T1191 (F)	Pièce de versement des entreprises – Montants dus
T451 (E)	Notice of assessment
T451 (F)	Avis de cotisation
T491 (E)	Notice of reassessment
T491 (F)	Avis de nouvelle cotisation
T7D (E)	Statement of account / remittance
T7D (F)	Relevé de compte
T7DR (E)	Remittance voucher
T7DR(F)	Formulaire de versement
T7DRA(E)	Electronic filing remittance voucher
T7DRA(F)	Pièce de versement sur production électronique
T7DRC (E)	Remittance voucher (Netfile or Telefile)
T7DRC (F)	Pièce de versement (Impônet ou impôtel)
W1 (E)	Workers' Compensation Board of Nova Scotia)
WI (F)	Commission d'indemnisation des accidents du travail de la Nouvelle-Écosse
W1-B (E)	Workers' Compensation Board of Nova Scotia
WI-B (F)	Commission d'indemnisation des accidents du travail de la Nouvelle-Écosse
W1-RB (E)	Workers' Compensation Board of Nova Scotia
W1-RB (F)	Commission d'indemnisation des accidents du travail de la Nouvelle-Écosse

APPENDIX II – SAMPLE REMITTANCE FORMS

12201 117 (GST/HST) - GST/HST RETURN FOR REGISTRANTS



Canada Revenue Agency | Agence du revenu du Canada

GST/HST Return for Registrants 1210

Protected B when completed GST34-2 E (18)X

Business Number	123456789RT0001	Reporting period	2019-01-01 to 2019-01-31

20 5

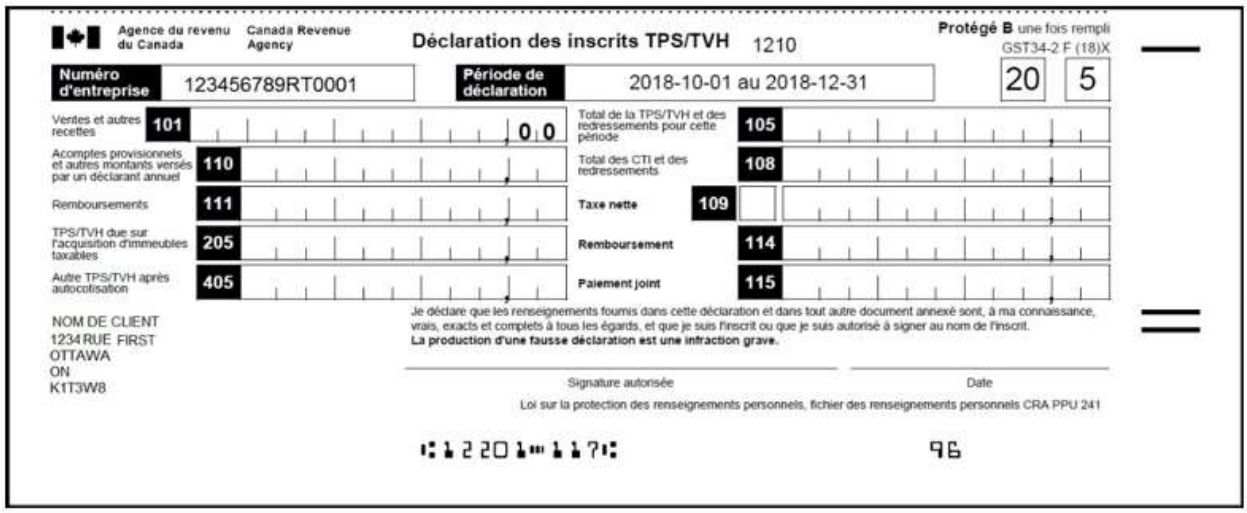
Sales and other revenue	101	0 0	Total GST/HST and adjustments for this period	105	
Instalments and other annual filer payments	110		Total ITCs and adjustments	108	
Rebates	111		Net tax	109	
GST/HST due on acquisition of taxable real property	205		Refund claimed	114	
Other GST/HST to be self-assessed	405		Payment enclosed	115	

Client Name
1234 First Street
OTTAWA
ON
K1G0E5

I certify that the information given on this return and in any attached documents is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the registrant, or that I am authorized to sign on behalf of the registrant.
It is a serious offence to make a false return.

Authorized signature | Date

Privacy Act, personal information bank number CRA PPU 241



Agence du revenu du Canada | Canada Revenue Agency

Déclaration des inscrits TPS/TVH 1210

Protégé B une fois rempli GST34-2 F (18)X

Numéro d'entreprise	123456789RT0001	Période de déclaration	2018-10-01 au 2018-12-31

20 5

Ventes et autres recettes	101	0 0	Total de la TPS/TVH et des redressements pour cette période	105	
Acomptes provisionnels et autres montants versés par un déclarant annuel	110		Total des CTI et des redressements	108	
Remboursements	111		Taxe nette	109	
TPS/TVH due sur l'acquisition d'immeubles taxables	205		Remboursement	114	
Autre TPS/TVH après autocotisation	405		Paiement joint	115	

NOM DE CLIENT
1234 RUE FIRST
OTTAWA
ON
K1T3W8

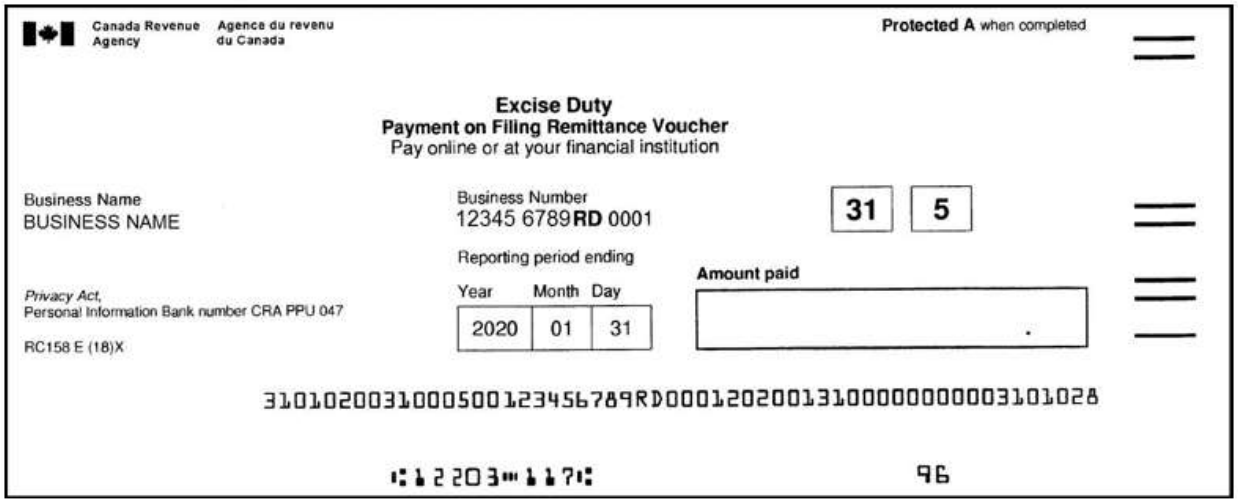
Je déclare que les renseignements fournis dans cette déclaration et dans tout autre document annexé sont, à ma connaissance, vrais, exacts et complets à tous les égards, et que je suis l'inscrit ou que je suis autorisé à signer au nom de l'inscrit.
La production d'une fausse déclaration est une infraction grave.

Signature autorisée | Date

Loi sur la protection des renseignements personnels, fichier des renseignements personnels CRA PPU 241

APPENDIX II – SAMPLE REMITTANCE FORMS (cont'd)

12203 117 (EXCISE) - EXCISE DUTY - PAYMENT ON FILING REMITTANCE VOUCHER



Canada Revenue Agency | Agence du revenu du Canada

Protected A when completed

Excise Duty
Payment on Filing Remittance Voucher
Pay online or at your financial institution

Business Name
BUSINESS NAME

Business Number
12345 6789**RD** 0001

31 | 5

Reporting period ending
Year | Month | Day
2020 | 01 | 31

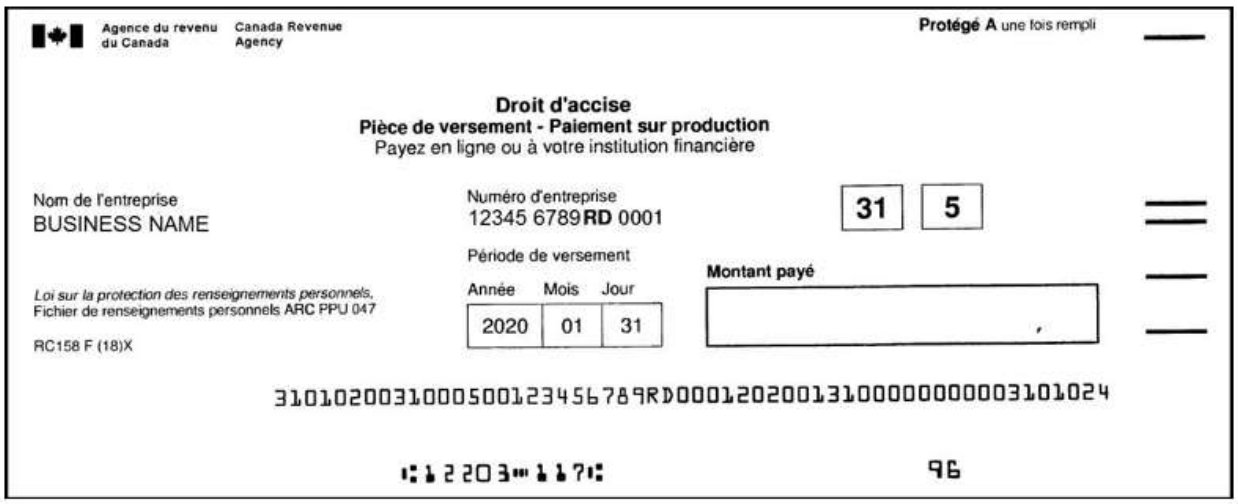
Amount paid

Privacy Act,
Personal Information Bank number CRA PPU 047

RC158 E (18)X

3101020031000500123456789RD0001202001310000000000031010 28

:12203=117: 96



Agence du revenu du Canada | Canada Revenue Agency

Protégé A une fois rempli

Droit d'accise
Pièce de versement - Paiement sur production
Payez en ligne ou à votre institution financière

Nom de l'entreprise
BUSINESS NAME

Numéro d'entreprise
12345 6789**RD** 0001

31 | 5

Période de versement
Année | Mois | Jour
2020 | 01 | 31

Montant payé

Loi sur la protection des renseignements personnels,
Fichier de renseignements personnels ARC PPU 047

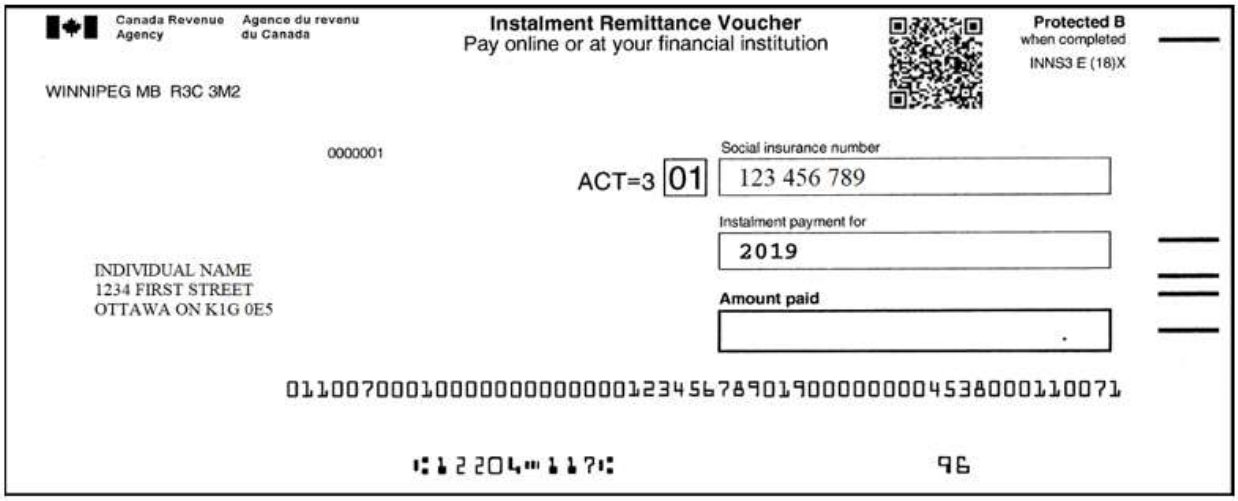
RC158 F (18)X

3101020031000500123456789RD0001202001310000000000031010 24

:12203=117: 96

APPENDIX II – SAMPLE REMITTANCE FORMS (cont'd)

12204 117 (TAXATION) INNS3 - INSTALMENT REMITTANCE VOUCHER



Canada Revenue Agency / Agence du revenu du Canada

Instalment Remittance Voucher
Pay online or at your financial institution

Protected B when completed
INNS3 E (18)X

WINNIPEG MB R3C 3M2

0000001

ACT=3 01

Social insurance number
123 456 789

Instalment payment for
2019

Amount paid

INDIVIDUAL NAME
1234 FIRST STREET
OTTAWA ON K1G 0E5

01100700010000000000000123456789019000000004538000110071

:112204=117?: 96

Agence du revenu du Canada / Canada Revenue Agency

Pièce de versement d'acomptes provisionnels
Payez en ligne ou à votre institution financière

Protégé B une fois rempli
INNS3 F (18)X

WINNIPEG MB R3C 3M2

0000003

GCA=3 01

Numéro d'assurance sociale
123 456 789

Acompte provisionnel pour
2019

Montant versé

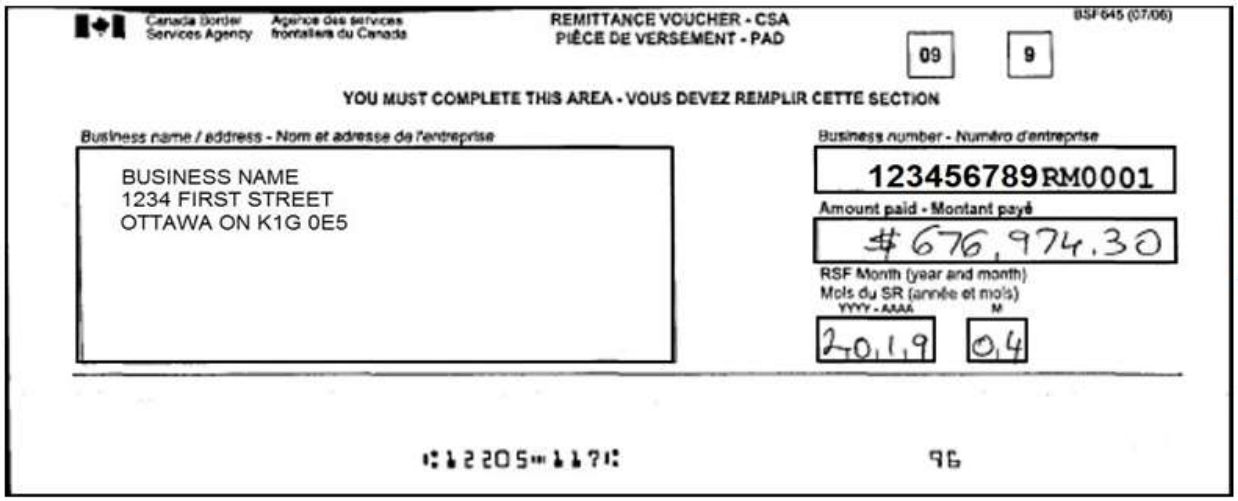
NOM DU PARTICULIER
1234 RUE FIRST
LAVAL QC G0S 3G0

01100700010000000000000123456789201900000000143700011007 5

:112204=117?: 96

APPENDIX II – SAMPLE REMITTANCE FORMS (CONT'D)

12205 117 (CUSTOMS) - REMITTANCE VOUCHER- CBSA



Canada Border Services Agency / Agence des services frontaliers du Canada

REMITTANCE VOUCHER - CSA
PIÈCE DE VERSEMENT - PAD

BSF645 (07/06)

09 | 9

YOU MUST COMPLETE THIS AREA - VOUS DEVEZ REMPLIR CETTE SECTION

Business name / address - Nom et adresse de l'entreprise

BUSINESS NAME
1234 FIRST STREET
OTTAWA ON K1G 0E5

Business number - Numéro d'entreprise: 123456789 RM0001

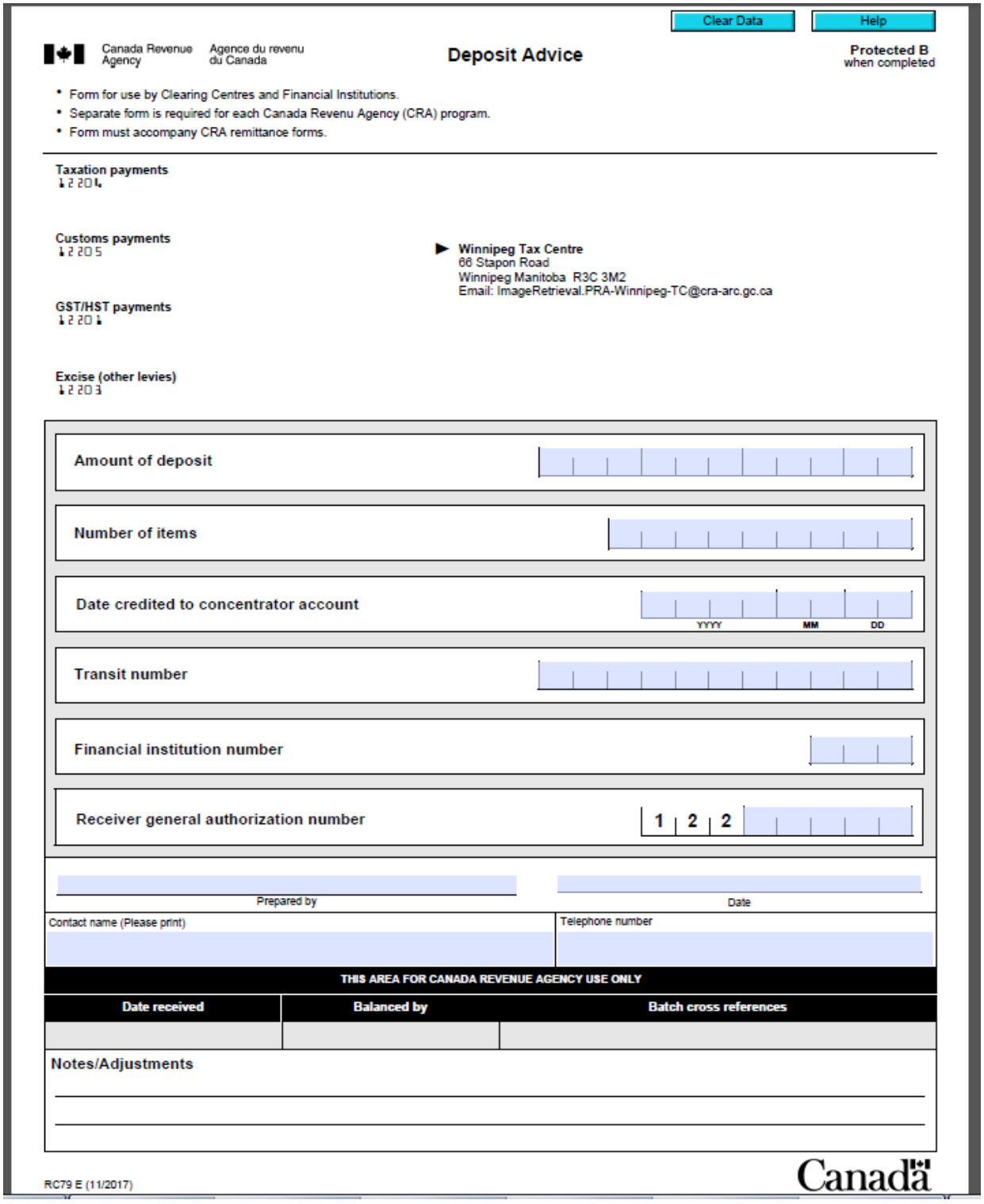
Amount paid - Montant payé: $676,974.30

RSF Month (year and month) / Mois du SR (année et mois)
YYYY - AAAA: 2019
M: 04

:12205=117:

96

APPENDIX III – DEPOSIT ADVICE RC79



Clear Data | Help

Canada Revenue Agency | Agence du revenu du Canada

Deposit Advice

Protected B when completed

- Form for use by Clearing Centres and Financial Institutions.
- Separate form is required for each Canada Revenu Agency (CRA) program.
- Form must accompany CRA remittance forms.

Taxation payments 1 2 2 0 4

Customs payments 1 2 2 0 5

GST/HST payments 1 2 2 0 1

Excise (other levies) 1 2 2 0 3

▶ **Winnipeg Tax Centre**
66 Stapon Road
Winnipeg Manitoba R3C 3M2
Email: ImageRetrieval.PRA-Winnipeg-TC@cra-arc.gc.ca

Amount of deposit	
Number of items	
Date credited to concentrator account	YYYY MM DD
Transit number	
Financial institution number	
Receiver general authorization number	1 2 2

Prepared by | Date

Contact name (Please print) | Telephone number

THIS AREA FOR CANADA REVENUE AGENCY USE ONLY

Date received	Balanced by	Batch cross references

Notes/Adjustments

RC79 E (11/2017)

Canada

APPENDIX IV - BANK REMITTED PAYMENTS ADJUSTMENT FORM RC506

Canada Revenue Agency / Agence du revenu du Canada

Clear Data

Protected B when completed

Bank Remitted Payments Adjustment Form

Part I – Routing information

Date

Control number

Financial Institution Processing Centre

Name

Address

Contact name

Telephone number

Fax number

Canada Revenue Agency (CRA) Program

☐ GST/HST ☐ Excise ☐ Customs ☐ Taxation

(should be the same program as the original deposit)

RC506 forms are to be sent to:
Sudbury Tax Centre
Attn: Payment Resolutions
Fax: 705-671-0389

Contact name

Telephone number

Part II – Adjustment details

Bank authorization number (BAN) 122

Adjustment amount $ ☐ Debit ☐ Credit

Original deposit date Total deposit amount $

Client's name Taxpayer CRA account number

Reason(s) for payment adjustment

Additional details

Fax this information to the Sudbury Tax Centre. Please ensure to include all relevant documentation.

Date received

Part III – Authorization for adjustment (to be completed by CRA only)

The Financial institution identified above is hereby authorized to process the following adjustment to the Receiver General's concentrator account.

Adjustment amount $ ☐ Debit ☐ Credit

Authorization date Authorization by

Signature

Part IV – Confirmation of adjustment (to be completed by Financial institution (FI) once adjustment has been processed)

In accordance with the above authorization, this is to certify that an adjustment has been made to the Receiver General's concentrator account.

Bank authorization number (BAN) 122 Date of the adjustmet

Adjustment amount $ ☐ Debit ☐ Credit

Name Signature

Fax this information to the Sudbury Tax Centre.

RC506 E (24) (Ce formulaire est disponible en français.) Canada

APPENDIX V – CRA FORMS AND ROUTING LABELS

The following two forms are available in two different electronic versions

RC79 - Deposit advice at:
English:
https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc79.html

French:
https://www.canada.ca/fr/agence-revenu/services/formulaires-publications/formulaires/rc79.html

RC506 - Bank remitted payments adjustment form at:
English:
https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc506-bank-remitted-payments-adjustment-form.html

French:
https://www.canada.ca/fr/agence-revenu/services/formulaires-publications/formulaires/rc506.html

Note: The CRA would prefer receiving the fillable version

Requirements for electronic remittance forms can be obtained by contacting the following email address:

Payprocess@cra-arc.gc.ca

Financial Institution routing labels can be obtained by contacting the CRA at the telephone number indicated below:

RC78-31 for Taxation Payments and Customs payments (Winnipeg Tax Centre)

TELEPHONE	1-800-959-5525	(English)
	1-800-959-7775	(French)