



- **NETFILE** is a transaction between the CRA and the individual taxpayer.
- **NETFILE** allows individual Canadians to file their personal income tax return directly to the Canada Revenue Agency (CRA) using the Internet.
- **NETFILE** is intended for use by those who prepare their own tax returns and perhaps those of a few family members.

Filing the return using NETFILE has the same effect as signing and filing printed tax returns you would mail to the CRA.

To use NETFILE you will need your access code issued by the CRA, your social insurance number and your date of birth.

For more information on NETFILE, please visit www.netfile.gc.ca.

Note: The CRA requires that commercial tax software products (such as UFile) be programmed to limit to 20 the number of returns that can be prepared (on paper or by NETFILE) on any given computer.

PRODUCT	INTENDED USER	ADVANTAGES	NUMBER OF RETURNS	ELECTRONIC FILING CERTIFICATION
DT Max	High volume tax professionals	<ul style="list-style-type: none"> • Advanced calculation engine. • One installation with 9 prior years. • Prior year display. • 6 scenario tax planner. • Telephone and email support year-round. 	Unlimited.	EFILE (EOL and EOL+)
UFile Pro	Low Volume (more than 20 returns)	<ul style="list-style-type: none"> • Same advanced calculation engine. • Email support plus telephone support to June 15th. • Low price per return. 	Keys of 20,40,60 and 100.	EFILE (EOL and EOL+)
UFile	Individuals and those preparing returns for family and friends.	<ul style="list-style-type: none"> • Same advanced calculation engine. • Email support. 	Available with 8 or 16 return and more returns can be added, not to exceed 20.	NETFILE

To learn more about DT Max, UFile and UFile PRO, please visit: www.drntax.ca



OR



What's right for you?

In Canada, electronic filing of personal income tax returns is offered to individuals (NETFILE) and professionals (EFILE). The differences between the two systems are not always apparent.

What is NETFILE? What is EFILE?
And what is right for you?



- **EFILE** is designed for those who prepare and file income tax on behalf of others.

If you electronically file on behalf of others, the CRA requires you become an electronic filer and use EFILE certified tax software.

To EFILE you will need:

- Quality tax software which is certified for EFILE, such as UFile PRO or DT Max.
- Internet access with a browser that has 128-bit SSL encryption.
- A Laser or inkjet printer for printing copies of the return (no requirement to print return for EFILE) and the T183 consent form.

To apply to become and efiler, complete the CRA's EFILE Registration On-Line form. Those filing Quebec returns will need to apply separately to the Minister of Revenue of Quebec. There is NO COST for processing your application and you DO NOT need a business number to apply.

To become an Efiler you must be screened by the CRA and be found of good character and without outstanding tax amounts of your own.

“Do I have to be a tax professional to use EFILE?”

No, you don't. However, you MUST be an electronic filer. To become an electronic filer, you must first register. If you already have an EFILE number, you must renew your EFILE status.

To become an Efiler you must also:

- be a Canadian resident;
- be 18 years of age or older;
- be a discharged bankrupt, regardless of whether your trustee in bankruptcy is discharged and
- commit to taking proper care to verify your client's identity and that the tax returns you file are complete and correct. Before electronically filing the tax return you must have consent form, T183, duly signed by your client.

Any person, firm or organization can apply to be an Efiler if you wish to provide electronic filing services.

BUT:

The CRA screens all applications to verify the reliability of prospective and existing electronic filing applicants. This is done before, during and after tax season to:

- safeguard the system;
- maintain a high level of public confidence in electronic filing;
- ensure all participants in the program adhere to high standards of conduct and integrity.

For more information on Efiling and suitability screening please visit www.efile.cra.gc.ca. Quebec filers will need to complete the form TP-223 found www.revenu.gouv.qc.ca.

Note: the CRA reserves the right to request the signed T183 (Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return) from the filer at any time.

EFILE offers two services. You may choose either EOL or EOL+, depending on the way you like to work. Most LOVOs (low volume preparers) will prefer to file one return at a time.

EFILE ONLINE (EOL)

- allows only one return to be submitted each time you file.
- generates a real time acknowledgement, so you receive a confirmation number almost instantly.

EFILE ONLINE PLUS (EOL +)

- allows batch filing of tax returns. One batch can contain from 1 to 60 returns.
- a record is produced of the returns you have sent for your files and an acknowledgement is created by the CRA within 3 to 24 hours.
- You may pick-up this record of the returns when filing more returns or by making a request through your software.

To learn more about the EOL and EOL + please visit:

www.efile.cra.gc.ca/eol-overviewe.html