



Statement of Discounting Transaction

Fill Out this form using the instructions in the T4163, Guide for Discounters.

Tax year

Additional information

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Discounter identification

1. Discounter's name (as shown in Part C of Form RC76)	2. Discounter code for this location
3. Permanent mailing address	4. Proprietor's name
	5. Telephone number

Client identification (as shown on their Income Tax and Benefit Return)

6. First name and initial	Last name	7. Social insurance number
8. Current address		9. Telephone number

A	Estimated refund amount	65050	\$		•
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B	Minimum amount to be paid to the client by the discounter		
	i) Payment on the first \$300 of the refund: \$300 or box A amount, whichever is less	$\times 0.85 =$	\$
	ii) Payment on the remaining part: box A amount minus \$300	$\times 0.95 =$	\$
	iii) Minimum amount to pay: i) plus ii)	Total =	\$

C	Amount owed to the client by the discounter (GST/HST/QST/PST not included)	65070	\$		•
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D	Fill out box D using the instructions in Guide T4163			
	Goods and services tax (GST)	\$		Total = \$
	Harmonized sales tax (HST)	\$		
	Quebec sales tax (QST)	\$		
Provincial sales tax (PST)	\$			

E	Amount payable to the client: box C minus box D	\$	
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F	Cost to the client of the discounting transaction: estimated refund minus amount owed (box A minus box C) *	\$	
			* Taxes not included

10. Discounter's signature	11. Discounter's name (print)	12. Location	13. Date		
			Year	Month	Day

Client certification		65090	14. Date		
I confirm that I have read the information on the back of this form entitled "Notice to the client" and that I have received a copy of this form for my records.			Year	Month	Day
15. Client's signature	16. Client's name (print)	17. Location			

Distribute copies as per the instructions in Guide T4163, Guide for Discounters.

Personal information is collected under the Tax Rebate Discounting Act. It may be used for any purpose related to the administration or enforcement of the Act. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide information on this form could result in your discounter code being suspended. Personal information is described in Discounters Program CRA PPU 212 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. Please be advised that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

Notice to client

The discounter must give you, at the time of your transaction, at least 85 cents for each dollar of the first \$300 of the estimated refund, plus 95 cents for each remaining dollar minus the tax in box D. The discounter must pay you the full amount in box E.

If you ask, the discounter has to give you a copy of your return and any related information slips.

The discounter has to inform you of the actual amount of the refund and send you any notice of assessment or notice of reassessment received using Form RC72, Notice of the Actual Amount of the Refund of Tax.

If the actual amount of the refund is more than the estimated amount (box A) by \$10 or more, the discounter has to make every reasonable effort to pay you the full amount of the excess as soon as the refund is received. However, the discounter is allowed to keep the refund interest.

The following are examples of refund amounts and the cost to you to discount these amounts. These costs do not include taxes such as the GST/HST/QST and PST.

Refund	Cost to you to discount
\$250	\$37.50
\$500	\$55.00
\$750	\$67.50
\$1,000	\$80.00

Keep a copy of this form and all other documents. If you have any questions, call the Canada Revenue Agency individual income tax enquiries number at **1-800-959-8281**. For more information, visit our website at canada.ca/cra-individual-income-tax-enquiries-line.