



# CRA Updates

Mark Mayer  
Business Returns Directorate  
Assessment, Benefit, and Service Branch  
Canada Revenue Agency





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to **connect** with  
your neighbour.

# CPD Process

In order to receive CPD credit

- Be sure to sign in or scan your badge for this session
- You must stay in the session for the duration of the training
- This session is eligible for **1 hour of CPD**
- CPD certificates are emailed directly to you within 4 weeks of the conference date to the same email address you used to register

# About today's speaker



**Mark Mayer**  
Manager

Mark Mayer is the manager of the Authorizations and Business Number Strategy Section, in the Assessment, Benefit, and Service Branch of the Canada Revenue Agency (CRA).

Mark has worked in the CRA for 29 years and has held a wide variety of positions over his career, including the marketing electronic services, appeals, systems development, media relations and public affairs.

He is a graduate of Concordia University in Montreal.

# Agenda

Authorization Process Renewal

T1 Updates

Digital Services Updates

My Business Account Updates



# Authorization Process Renewal

# Overview

1. Background on authorizations
2. Third-party responsibilities
3. Authorization methods
4. Online authorization processes
5. New developments
6. Challenges and looking forward

# Basic facts about CRA authorizations

Tax legislation allows the CRA to share taxpayer information with third-parties with written consent from the taxpayer.

The authorization processes are designed to:

- Facilitate receipt of taxpayer consent;
- Maintaining identification information on the third-party;
- Assist communication to the taxpayer on what they are authorizing the third-party to do/view

→ A taxpayer signature is legally required prior to sharing information; however, there is an exception in place for authorizations made using software – by approved EFILERS.





# Basic facts about CRA authorizations

- Once the authorization is processed, the CRA can share the taxpayer information online, over the phone, in person, or through other written communications (letters, notices, etc.)
- Representatives for individuals and businesses can be given different levels of authorization, which are progressive:
  1. **Level 1** – allows the representative to “view” or receive information
  2. **Level 2** – also allows the representative to take certain actions
  3. **Level 3** (business) or Legal Representative (individuals) – allows the representative signing authority, additional actions to be taken (**includes levels 1 and 2**)

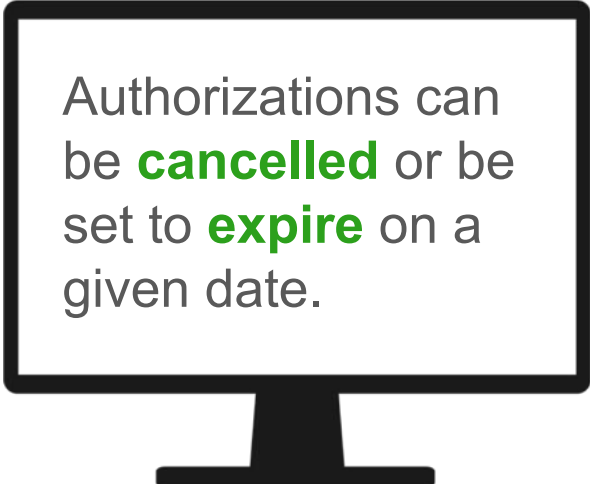
We receive about **4M** new authorization requests from business and individual taxpayers, including trusts and non-residents.

# Basic facts about CRA authorizations

No restrictions on who can be designated as a representative for someone else at this time.

Representatives can be given on/offline access to a client's tax information; however, clients have the option to restrict access to offline only.

- Offline access grants representatives authorization to receive information in person, over the phone or through fax, or through written correspondence.
- Representatives of trusts and non residents can be given offline access only.



Authorizations can be **cancelled** or be set to **expire** on a given date.

# Authorizing third-party access



- Using Represent a Client (RaC)

- Using tax software

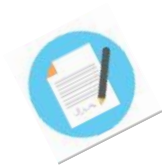


- Using My Account or My Business Account

- Using paper (T1013, letter, braille, etc)



- Verbally



# Representative responsibilities in this process

1. Get signed consent. Be in a position to prove it\*.
2. Provide all required information as accurately as possible (i.e., SIDs, BIDs, RepIDs, etc.)
3. Inform the taxpayer of what they are consenting to, for any of the levels selected.
4. Inform the taxpayer of the option to cancel or expire the authorization.
5. Inform the taxpayer that the authorization is ongoing, even after they die, unless it is cancelled (i.e., by themselves via expiration dates, the rep, or an executor)

*\*Failure to do so can lead to privileges being suspended.*

# Authorization requirements

**All authorizations must contain the following information:**

Representative information: RepID or GroupID or BN, name, and phone number.

Client information: BN for business or SIN for individual, name and phone number, Trust account number, non-resident account number.

**Authorization information: level of authorization.**

- For business clients → program account(s) for which you are to be authorized.
- Taxpayer signature.

# Methods of authorization

E-authorization for the Represent a Client (RaC) portal

## For businesses (April 2014) and individuals (coming February 2020):

1. Authorization web form is completed in the RaC portal by the representative.
2. A signature page with a **reference number** appears once the form is completed. The authorized individual prints and signs the page. The representative retains the page for 6 years for verification purposes.
3. The representative scans the signature page and submits it to the CRA via RaC along with the reference number.
4. The CRA will process the request, typically within 1 – 5 business days.

# Methods of authorization

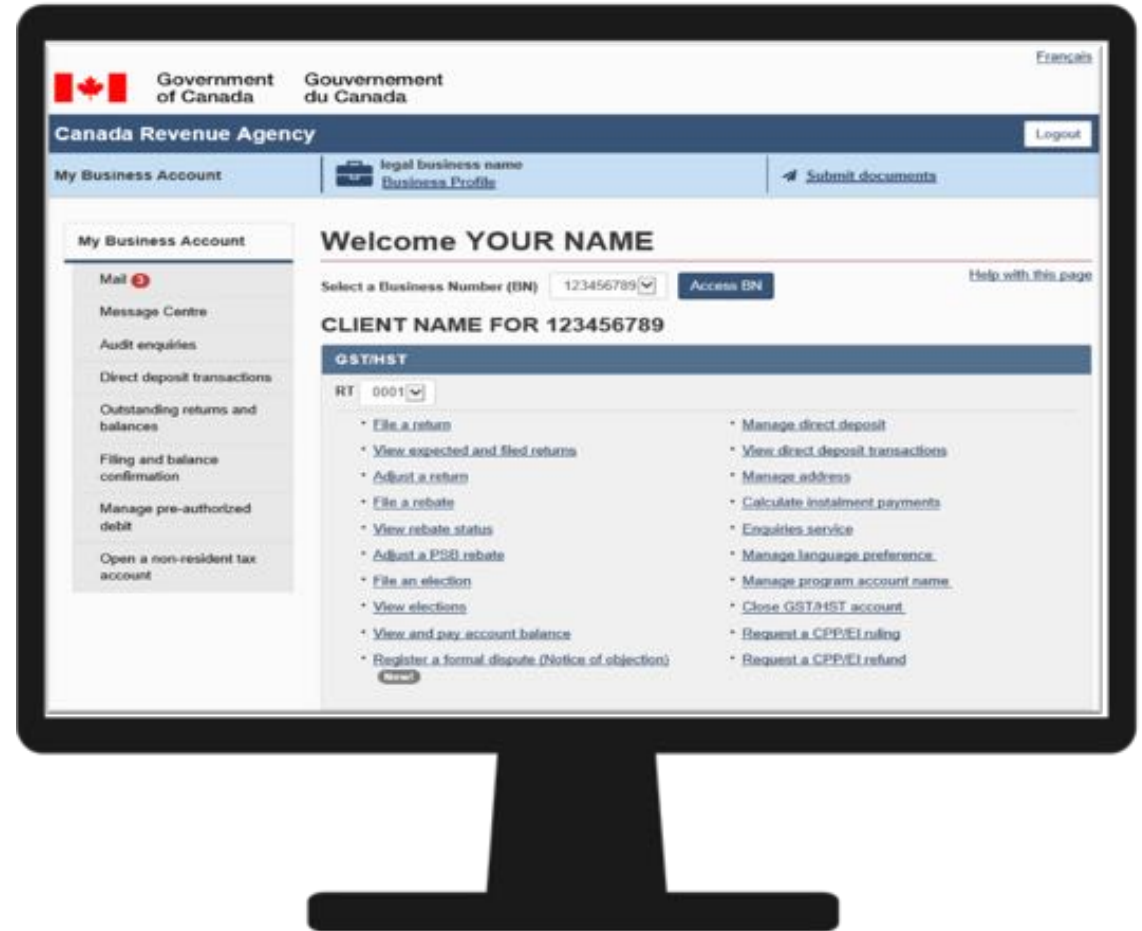
Authorizations e-submitted using software

1. Using T1 or T2 EFILE software, the representative completes the authorization and submits it to the CRA.
2. The CRA typically processes the request in real time.
3. **New as of 2020:** the representative must keep a signature page with all the information provided in the e-submitted authorization.
4. The signature page needs to be signed by the taxpayer and retained by the representative for 6 years.

# Methods of authorization

## My Account or My Business Account

1. The individual, business owner or delegated authority may complete an authorization web form themselves.
2. These requests are processed by the CRA in real time.





# Methods of authorization

Paper authorization

## Until February 2020:

- RC59 for offline access
- T1013
- NR95

## As of February 2020:

- AUT-01 for offline access only

# Online authorizations

- Only includes offline.
- Online access grants representatives authorization to access most information in *My Account* or *My Business Account* through the *Represent a Client* doorway.
- The CRA began accepting the use of e-signatures for individual authorizations in October 2018, business authorizations in October 2017.

## There are some exceptions:

- Third-parties cannot view address or direct deposit for T1 clients.
- There are fewer things that third-parties can do at level 2 for T1 clients
- Business clients have more available at level 2, but only level 3 third-parties can update DD.

# Online identification

- For legal reasons, the CRA needs to be able to know who is accessing a taxpayer's online information.
- Authorizations that grant online access, which are most commonly submitted through RaC or EFILE software, must be linked to two identifiers:



1. The taxpayer's SIN and the representative's SIN (ReplD) **or**
2. The business' BN and the representative's SIN (ReplD)



# Online representative identification number

## RepID

- You must register for a RepID with RaC before transacting online for clients.
- After you receive a RepID, you can submit authorization requests with your RepID in order to become a representative.

## BN

- For businesses such as accounting firms who want to authorized as a business.
- These businesses can register their BN as a representative through RaC. They can submit a single authorization request with their BN in order to become a representative for their client.
- BN as a rep must have administrators.

## GroupID

- Generally used by larger organizations that only want to give online access to a specific group of their employees, without using their BN as an identifier.
- Needs to have group administrators who can add or delete employee RepIDs from the GroupID without the need to submit a new authorization request every time.

# Verification of taxpayer consent

There are a number of ways through which the CRA verified if taxpayer consent has been given for an authorization:

## Direct contact with taxpayers

The Letter of Intent (LOI) discontinued between 2016-18.

A process of contacting taxpayers was implemented in October 2016 to confirm that they had provided their consent to a third-party.

## Alerts

Taxpayers also have the option to receive an alert when a new representative has been authorized to access their information.

# Recent enhancements

**October 2018**

E-signatures for individual authorizations.

**May 2019**

Extension of authorizations for deceased business clients (sole proprietors).

**October 2019**

Override existing authorizations when using Represent a Client.

# February 2020



- Three authorization forms will be combined into one: the T1013, RC59, and NR95 will be combined into the new AUT-01 for offline access only.
- There will be a new e-authorization process for individuals in RaC, similar to the existing business authorization process.
- When submitting the authorization for individuals using software, a new signature page is to be signed by the client (similar to the business authorization process) as the T1013 for online access is being discontinued.
- E-submitting authorizations (using software) on behalf of individuals will no longer be restricted when there is a Returned Mail Flag or a 'care of' address on their account at the time of submission. Barcodes will also be discontinued.
- Authorizations for individuals will no longer be cancelled upon the date of death of the taxpayer.

# Appendix A:

## Authorization request – Signature page

### Authorization request – signature page

Reference number: **KL2222Y2N**

1. Print this page and have it signed and dated by **the** authorized person of the business.
2. Retain a copy of the signed and dated authorization request in your files for six years from the date that this information is transmitted to the CRA. Do not send us the authorization request by mail or fax unless requested to do so.

RepID: **1AV2C2D**  
Representative name: **John Smith**  
Representative phone number: **(613)123-4568**  
  
Business number: **987654321**  
Business name: **Demotax**  
Business phone number: **(643)123-4567**

Certified: **Yes**

Level of authorization: **Update and view**  
Expiry date: **2018-02-28**

- List of authorization(s):
- **All program accounts**

#### Certification

By signing and dating this page, you authorize the Canada Revenue Agency to interact with the representative mentioned above


First name: **John** Last name: **Smith**

Signature: \_\_\_\_\_ Date signed: \_\_\_\_\_

Telephone number: \_\_\_\_\_



# Appendix B: Revised AUT-01 for February 2020



Canada Revenue  
Agence du revenu  
du Canada

**First and final circulation**  
 2019-06-28

**Protected B**  
when completed

## Authorize a Representative for Access by Phone and Mail

### Representatives

Get access to your client's business information faster online using "Represent a Client." Go to [canada.ca/crae-login-services](https://canada.ca/crae-login-services) and log in.

### Individuals and Business owners

If you are a Canadian individual or business, you can view, add, or modify an authorized representative online using our online services at [canada.ca/crae-login-services](https://canada.ca/crae-login-services).

Use this form to authorize a representative or delegated authority for access by phone, fax, and mail only.

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### Step 1 – Client Information

Complete all lines that apply.

I am giving my representative access to my accounts listed in below:

SIN, TTN, or ITN	First name	Last name
<div style="border: 1px solid black; padding: 2px;">T</div>		
Trust account number	Trust name	
<div style="border: 1px solid black; padding: 2px;">T</div>		
Non-resident account number	Non-resident account name	
<div style="border: 1px solid black; padding: 2px;">NR</div>		
Business number	Business name	
<div style="border: 1px solid black; padding: 2px;"></div>		

☐ **Business option 1** – Give access to **all** my business number program accounts.

☐ **Business option 2** – Give access to **specific** business number program accounts.

For a list of supported program identifiers, see page 3.

Program identifier (two letters)	All reference numbers or a specific reference number (four digits)	
<div style="border: 1px solid black; padding: 2px;"></div>	<input type="checkbox"/> or <div style="border: 1px solid black; padding: 2px;"></div>	
<div style="border: 1px solid black; padding: 2px;"></div>	<input type="checkbox"/> or <div style="border: 1px solid black; padding: 2px;"></div>	

---

### Step 2 – Representative Information

Fill in **one** of the following options:

☐ **Option 1** – I am authorizing an **individual**:

Individual's first name	Last name	Telephone number	Extension
<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;"></div>

☐ **Option 2** – I am authorizing a **firm**:

Firm name	Telephone number	Extension
<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;"></div>	<div style="border: 1px solid black; padding: 2px;"></div>

<div style="border: 1px solid red; padding: 2px; display: inline-block;">First and final circulation 2019-06-28</div>		Protected B when completed
<p><b>Step 3 – Type of access</b></p> <p>For more information on <b>types of access</b>, see page 3.</p> <p>Check only <b>one</b> of the following options:</p> <p><input type="checkbox"/> <b>Option 1 – Allow view only access.</b></p> <p>View access allows the CRA to disclose information on your account to your representative. Your representative can also make payment arrangements for you.</p> <p><input type="checkbox"/> <b>Option 2 – Allow update access.</b></p> <p>Update access includes everything from option 1 and allows your representative to make changes to your account. For a list of things your representative will not be able to update, see page 3.</p>		
<p><b>Step 4 – Authorization expiry date</b></p> <p>If you want this authorization to expire, enter an expiry date.</p> <p>Expiry date (YYYYMMDD): <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span></p>		
<p><b>Step 5 – Certification</b></p> <p>This form <b>must</b> be signed and dated by an individual with <b>signing authority</b> for the individual, trust, or business. Forms that cannot be processed will be returned to the individual or business. We may contact you to confirm the information you have given.</p> <p><b>For individuals and trusts:</b></p> <p>I am the: <input type="checkbox"/> taxpayer <input type="checkbox"/> administrator <input type="checkbox"/> executor/liquidator <input type="checkbox"/> power of attorney <input type="checkbox"/> trustee</p> <p><input type="checkbox"/> legal guardian or parent of a taxpayer under the age of 18</p> <p><b>For businesses:</b></p> <p>I am the: <input type="checkbox"/> owner <input type="checkbox"/> corporate director <input type="checkbox"/> corporate officer <input type="checkbox"/> individual with delegated authority</p> <p><input type="checkbox"/> officer of a non-profit organization <input type="checkbox"/> partner of a partnership <input type="checkbox"/> trustee of a trust</p> <p>If the name of the individual signing this form does not <b>match</b> CRA's records, this form will not be processed.</p> <p>First name <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span> Last name <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span> Telephone number <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span></p> <p>I certify that the information given on this form is correct and complete.</p> <p>Signature: <span style="border-bottom: 1px solid black; display: inline-block; width: 200px;"></span> Date (YYYYMMDD): <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span></p> <p>Mailing address of the individual who signed this form for individuals or trusts <span style="border-bottom: 1px solid black; display: inline-block; width: 300px;"></span> City <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span></p> <p>Province, territory, or state <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span> Country <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span> Postal or ZIP code <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span></p> <p>Once completed, <b>send this form to your tax centre within six months</b> of the date it was signed or it will not be processed. For more information, go to <a href="http://canada.ca/tax-centres">canada.ca/tax-centres</a>.</p>		



# T1 Updates

# T1 Updates

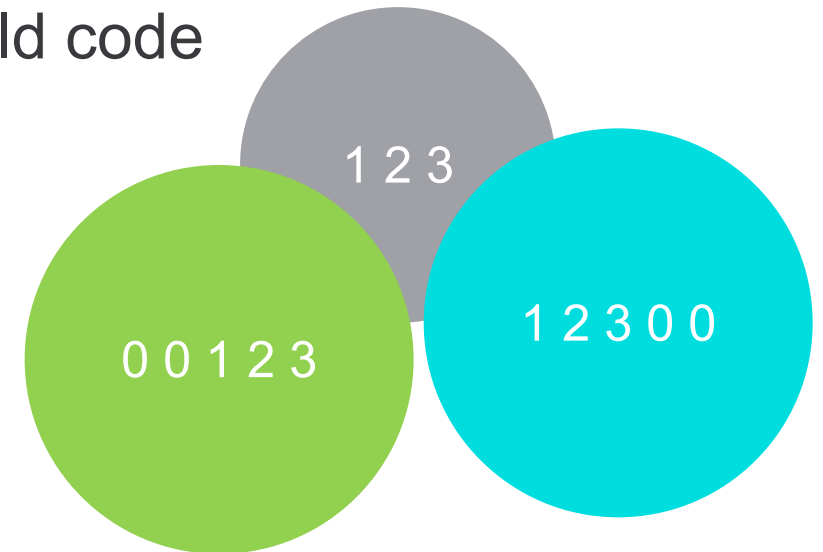
## 5-Digit Field Codes

### 2019 tax year:

Field codes to be updated from 3 digits to 5 digits

00 to be added at the beginning or end of existing field code

Improves flow and data capture



# T1 Updates

## Tuition Information

### 2019 tax year:

Educational institutions required to file T2202 for their students

T2202 will replace the former T2202A and TL11B

- Now includes SIN, type of educational institution and BN, and additional details applicable

To be included in Auto-fill

# T1 Updates

## Filing Season Start

### 2020 tax year:

Auto-fill to open on February 10

EFILE and NETFILE to open February 24

# T1 Updates

## Electronic Signatures

Currently examining regulatory changes under Personal Information Protection and Electronic Documents Act

We plan on consulting the EFILER community in the future about these proposed changes



# Digital Services Updates

# Secure portals re-engineering

- The **Secure Portals Re-engineering** (SPR) Project is a long-term project that will improve the functionality, design and infrastructure of some common services within the CRA secure portals (My Account, My Business Account, Represent a Client) to achieve a better online experience for CRA clients.



**Tentative date: 2022/2023**



# My business account updates

Convenient

Easy

Fast

Secure

The screenshot shows the Canada Revenue Agency's 'My Business Account' portal. At the top, there's a header with the Canadian flag, 'Government of Canada / Gouvernement du Canada', and a 'Français' link. Below this is a dark blue bar with 'Canada Revenue Agency' and a 'Logout' button. A light blue navigation bar contains 'My Business Account', 'legal business name / Business Profile', and 'Submit documents'. The main content area is titled 'Welcome YOUR NAME' and includes a 'Select a Business Number (BN)' dropdown set to '123456789' with an 'Access BN' button and a 'Help with this page' link. Below this, it says 'CLIENT NAME FOR 123456789'. A section titled 'GST/HST' has an 'RT' dropdown set to '0001'. To the left of the main content is a sidebar with a 'My Business Account' header and a list of links: 'Mail' (with a red notification icon), 'Message Centre', 'Audit enquiries', 'Direct deposit transactions', 'Outstanding returns and balances', 'Filing and balance confirmation', 'Manage pre-authorized debit', and 'Open a non-resident tax account'. The main content area lists various services in two columns, each preceded by a bullet point: 'File a return', 'View expected and filed returns', 'Adjust a return', 'File a rebate', 'View rebate status', 'Adjust a PSB rebate', 'File an election', 'View elections', 'View and pay account balance', 'Register a formal dispute (Notice of objection)', 'Manage direct deposit', 'View direct deposit transactions', 'Manage address', 'Calculate instalment payments', 'Enquiries service', 'Manage language preference', 'Manage program account name', 'Close GST/HST account', 'Request a CPP/EI ruling', and 'Request a CPP/EI refund'. A 'New!' badge is visible at the bottom of the first column of links.

# My business account updates

Canada Revenue Agency

My Business Account

Business profile for 'Legal Name' 123456789

as of October 22, 2019

Addresses

GST/HST - RT0001

Mailing address

123 Anyplace Avenue  
Vancouver, BC A1B 1C2  
Canada

Attention required

Corporation income tax - RC0001

Mailing address

123 Anyplace Avenue  
Vancouver, BC A1B 1C2  
Canada

Payroll - RP0001

Mailing address

123 Anyplace Avenue  
Vancouver, BC A1B 1C2  
Canada

Direct deposit

Owner phone number

Matthew Owner

123-456-7890 ext. 123

Effective: January 20, 2019

Bethany Otherowner

+44 1234 123456

Effective: February 02, 2019

David Ownerthree

+1 123-456-7890

Effective: March 15, 2019

Manage owner phone number

Notification preferences

Add or remove email addressing to receive notifications when eligible correspondence is available to view in My Business Account or important changes are made on your account.

Manage notification preferences

Authorize representative(s)

Simon TaxRep

Settings Information Privacy Notice

GST/HST - RT0001

Institution: TD Bank 1234

Branch: 1234 Anywhere St. 12345

Account: 1234567

Last updated: March 12, 2001

Corporation income tax - RC0001

Not set up

Payroll - RP0001

Not set up

Manage direct deposit

Program account name

GST/HST - RT0001

ABC International Inc

GST/HST - RT0002

Not set up

GST/HST - RT0003

ABC National Inc

Manage program account name

Operating names

Jimmy's Landscaping

Jimmy's Snow Plowing

Jimmy's Pool Service

Manage operating names

Manage authorized representatives

Business number(s) in your profile

123456789

987654321

234567890

Manage business number(s) in your profile

Language preference

GST/HST - RT0001

English

Corporation income tax - RC0001

French

Manage language preference

CRA security options

Protect yourself by managing your security options. This service allows you to modify your user ID, password, security questions and more.

Continue

qb intuit  
quickbooks.  
CONNECT

#QBConnect

Fall 2019


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# Manage return mail indicator

Address information

Business Number 12345 6789

Business Name ABC Corporation Ltd

Returned mail

[Verify the account\(s\) and update accordingly](#)

Showing 1 to 3 of 3 account(s)

Program account 1: RT0001


Physical Location address

1212 NEW STREET NW

NEW CITY, ON W1N1W1

Effective: 2016-10-01


Mailing address

Returned mail received,

1212 NEW STREET NW

NEW CITY, ON W1N1W1

Books & Records address

Returned mail received,

2424 OLD STREET NW

NEW CITY, ON W1N1W1



# File and view GST/HST elections



Fall 2019

## **GST/HST – Register a formal dispute in MyBA**

# My Business Account

Select a Business Number (BN) 123456789 [Access BN](#) [Help with this page](#)

## CLIENT NAME FOR 123456789

GST/HST

RT 0001

- [File a return](#)
- [View expected and filed returns](#)
- [Adjust a return](#)
- [File a rebate](#)
- [View rebate status](#)
- [Adjust a PSB rebate](#)
- [File an election](#)
- [View elections](#)
- [View and pay account balance](#)
- [Register a formal dispute \(Notice of objection\)](#)
- [Manage direct deposit](#)
- [View direct deposit transactions](#)
- [Manage address](#)
- [Calculate instalment payments](#)
- [Enquiries service](#)
- [Manage language preference](#)
- [Manage program account name](#)
- [Close GST/HST account](#)
- [Request a CPP/EI ruling](#)
- [Request a CPP/EI refund](#)

Fall 2019

# Electronic GST/HST Notice of objection example

My Business Account

[Homepage](#)
[Message Centre](#)

[Register a formal dispute \(Notice of Objection\)](#)

[Learn more about this process](#)

## Register a formal dispute (Notice of Objection)

Business number:

Business name:

The "Register a Formal Dispute" service allows you to electronically file a Notice of Objection for an assessment, reassessment, determination or redetermination directly to the Canada Revenue Agency's Appeals division for review and validation.

[LEARN MORE ABOUT REGISTERING A FORMAL DISPUTE](#)

### Time limit

- The time limit for registering a formal dispute is 90 days after the day we mailed the notice of (re)assessment or the notice of (re)determination.

Date of notice (YYYY-MM-DD)

Number of notices (if printed on notices)

Year in dispute

Contact telephone (10 digits)

Please state the relevant facts and reasons. Specifically mention:

- Amounts at issue
- Relief sought
- Additional years being disputed

See also the relevant facts and reasons [\(required\)](#)

Note: Documents to support your facts and reasons may be uploaded after the first step in this submission process. Once you have completed and submitted your dispute, you will be directed to the "Confirmation Page". Please print this page for your records as it will provide the following information:

- a Case number (09-034 5678 9012) which is required to submit additional documents and for future reference and
- a link to "Support Documents" where you will find instructions if you would like to provide supporting documentation.

2500 Characters Remaining

# Submit documents - MyBA

My Business Account

Message Centre

Help with this page

Submit documents - select topic

Business number: 12345 6789

Business name: CLIENT NAME FOR 123456789

\* Select the topic that applies to your document submission: (required)

Form CPT100/CPT101 - appeal a ruling or an assessment and/or supporting documents

Form CPT1 or documents for a CPP/EI Ruling request

CPP certificate of coverage documents

Form RC193 - Service-related complaint

Form RC4288 or supporting documents requesting to cancel or waive penalties or interest

Objections and Appeals - Support an existing Objection

Collection officer requested documents

Support a Trust Accounts Examination

Submit supporting documents for Partnership Financial Return (T5013FIN)

Submit Fuel Charge registration form or supporting documents

Supporting documents for Excise duty programs reporting beer, spirits, wine, tobacco, and cannabis

Submit a written request or supporting documentation for a GST/HST ruling or interpretation

Form RC199 - Taxpayer Agreement or a letter with the same information

Submit supporting documents for PD4R, TX14, PIER, PD1114, PD7A and other Payroll account notices

Topic not listed? Go to [Help with this page.](#)

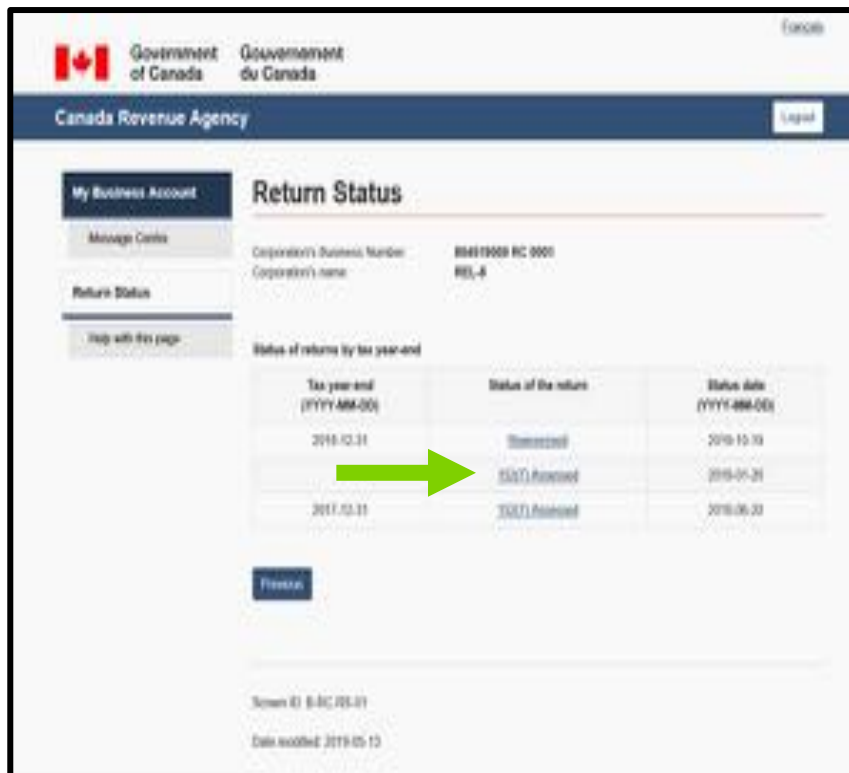
Previous

Next

Update Example

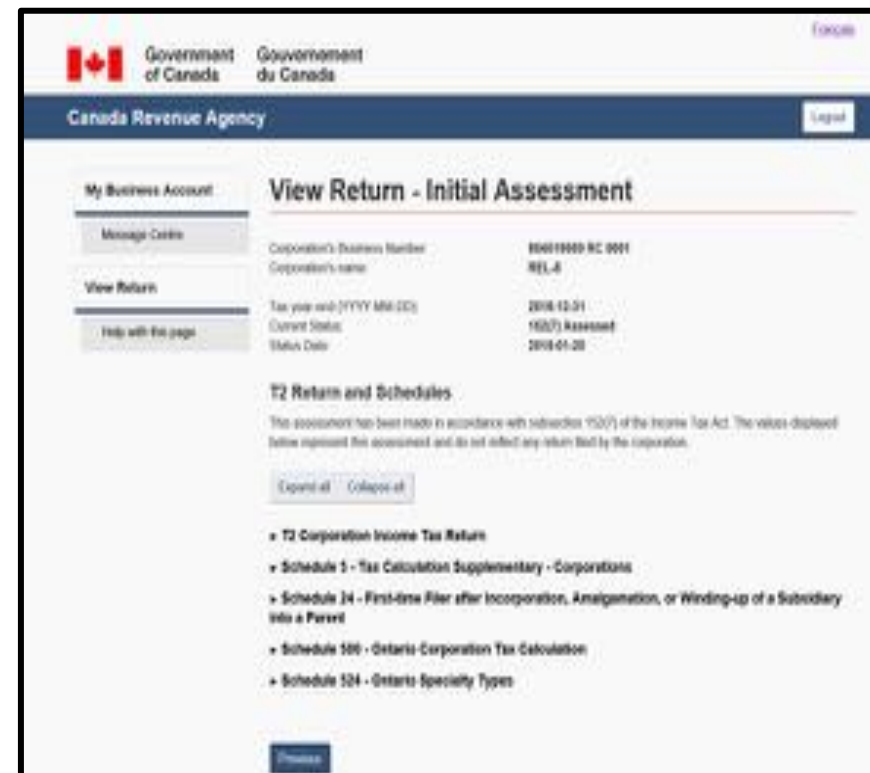
Fall 2019

# T2 Return status – 152(7) Assessment indicator



The screenshot shows the CRA My Business Account interface. The header includes the Government of Canada logo and the Canada Revenue Agency name. The main section is titled "Return Status". It displays the Corporation's Business Number (884819889 RC 0001) and the Corporation's name (REL-8). A table titled "Status of returns by tax year-end" shows the status of returns for the years 2018, 2019, and 2020. A green arrow points to the 2019 row, which is marked as "152(7) Assessed".

Tax year-end (YYYY-MM-DD)	Status of the return	Status date (YYYY-MM-DD)
2018-12-31	Submitted	2019-10-10
2019-12-31	152(7) Assessed	2019-01-21
2020-12-31	152(7) Assessed	2019-06-20



The screenshot shows the CRA My Business Account interface. The header includes the Government of Canada logo and the Canada Revenue Agency name. The main section is titled "View Return - Initial Assessment". It displays the Corporation's Business Number (884819889 RC 0001) and the Corporation's name (REL-8). It also shows the Tax year-end (2019-12-31), Current Status (152(7) Assessed), and Status Date (2019-01-21). Below this, there is a section titled "T2 Return and Schedules" with a list of schedules: T2 Corporation Income Tax Return, Schedule 1 - Tax Calculation Supplementary - Corporations, Schedule 34 - First-time Filer after Incorporation, Amalgamation, or Winding-up of a Subsidiary into a Parent, Schedule 100 - Ontario Corporation Tax Calculation, and Schedule 124 - Ontario Specialty Taxes.

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# T2 Return balance viewable in MyBA

The screenshot displays the Canada Revenue Agency's My Business Account (MyBA) interface. The left sidebar shows navigation options: My Business Account, Message Centre, View return balances, Refundable Dividend Tax on Hand balances, Eligible Refundable Dividend Tax on Hand balances, Non-eligible Refundable Dividend Tax on Hand balances, General Rate Income Paid balances, Non-Capital Loss balance, Capital gains and losses amounts, and Capital Dividend Account balance. The main content area is titled 'View return balances' and shows the 'ERDTOH (Eligible Refundable Dividend Tax on Hand balances)' section. The 'Balances as of current date' section shows the tax year and end date (2018-12-31), the ERDTOH at the end of the tax year (\$0.00), and the eligible dividend refund for the tax year (\$0.00). The 'Explanation' section provides details on how the ERDTOH is determined. The 'Eligible dividend refund' section explains the conditions for claiming a refund. The right sidebar shows the 'NERDTOH (Non-eligible Refundable Dividend Tax on Hand balances)' section, which also displays the 'Balances as of current date' and 'Explanation'.

**Canada Revenue Agency** [Logout](#)

**My Business Account**  
[Message Centre](#)

**View return balances**

Refundable Dividend Tax on Hand balances

Eligible Refundable Dividend Tax on Hand balances

Non-eligible Refundable Dividend Tax on Hand balances

General Rate Income Paid balances

Non-Capital Loss balance

Capital gains and losses amounts

Capital Dividend Account balance

[Help with this page](#)

**ERDTOH (Eligible Refundable Dividend Tax on Hand balances)**

Corporation's Business Number: 800070009 RC 0001  
Corporation's name: REL-0

**Balances as of current date**

Tax year and (YYYY-MM-DD): 2018-12-31  
ERDTOH at the end of the tax year: \$0.00  
Eligible dividend refund for the tax year: \$0.00

**Explanation**

The current year ERDTOH is determined in the line labelled "Refundable dividend tax on hand" on page 7 of the T2 return. The ERDTOH at the end of the previous tax year is reduced by the eligible dividend refund for the previous tax year. The result is to establish a new balance at the beginning of the current tax year from which a eligible dividend refund for the year may be computed based on eligible dividends paid.

**Eligible dividend refund**

A private or subject corporation may be entitled to an eligible dividend refund for eligible dividends it paid while it was a private or subject corporation, regardless of whether it was a private or subject corporation at the end of the tax year. To claim an eligible dividend refund or to apply the amount to another debt for any tax year, including the same tax year, you have to file your income tax return within three years of the end of the tax year.

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**View return balances**

Refundable Dividend Tax on Hand balances

Eligible Refundable Dividend Tax on Hand balances

Non-eligible Refundable Dividend Tax on Hand balances

General Rate Income Paid balances

Non-Capital Loss balance

Capital gains and losses amounts

Capital Dividend Account balance

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**NERDTOH (Non-eligible Refundable Dividend Tax on Hand balances)**

Corporation's Business Number: 800070009 RC 0001  
Corporation's name: REL-0

**Balances as of current date**

Tax year and (YYYY-MM-DD): 2018-12-31  
NERDTOH at the end of the tax year: \$0.00  
Other than eligible dividend refund for the tax year: \$0.00

**Explanation**

The current year NERDTOH is determined in the line labelled "Refundable dividend tax on hand" on page 7 of the T2 return. The NERDTOH at the end of the previous tax year is reduced by the other than eligible dividend refund for the previous tax year. The result is to establish a new balance at the beginning of the current tax year from which a other than eligible dividend refund for the year may be computed based on non-eligible dividends paid.

**Other than eligible dividend refund**

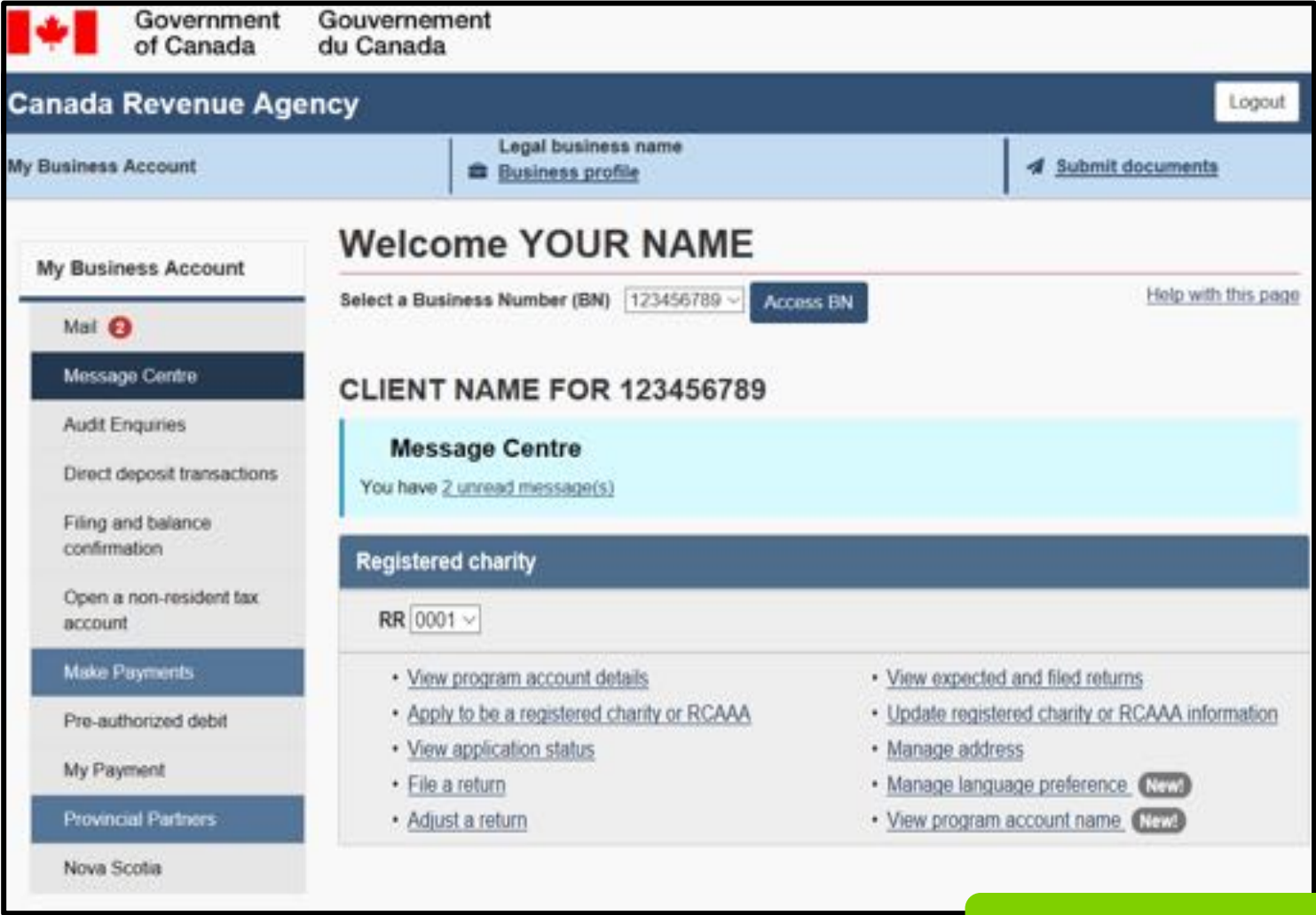
A private or subject corporation may be entitled to an other than eligible dividend refund for non-dividends it paid while it was a private or subject corporation, regardless of whether it was a private or subject corporation at the end of the tax year. To claim an other than eligible dividend refund or to apply the amount to another debt for any tax year, including the same tax year, you have to file your income tax return within three years of the end of the tax year.

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# Registered charities on MyBA



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# Email notifications – EFILE number

“

You have new mail from the Canada Revenue Agency for EFILE number(s):  
^^EFILE Number^^



To view this mail, log in to Represent a Client and select "Access Mail."

This is an automated email message. Please do not reply.

”

“

You have unread mail from the Canada Revenue Agency, dated  
^^Date of letter^^ for EFILE number(s): ^^EFILE Number^^



To View this mail, log in to Represent a Client and select "Access Mail."

This is an automated email message. Please do not reply.

”

# Email notifications – Security info

Email notifications sent when updates are made to security information

Subject: Canada Revenue Agency – CRA password changed

Subject: Canada Revenue Agency – CRA user ID changed

Subject: Canada Revenue Agency – CRA security questions and/or answers changed

Dear Legal Name:

Your CRA security questions and/or answers with the Canada Revenue Agency Login services was recently changed.

If you made this change please disregard this email.

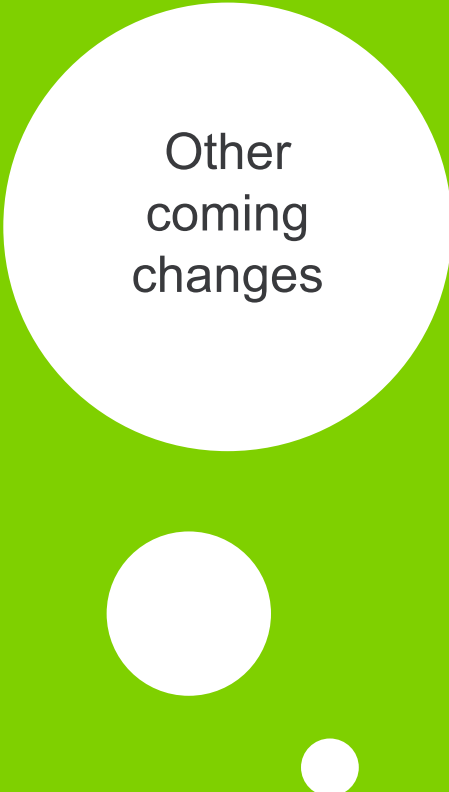
If you did not make this change please call 1-800-959-8281.

If you're calling from outside Canada and the United States, call us collect at 613-940-8495.

The TTY (teletypewriter) number is 1-800-665-0354.

This is an automated email message. Please do not reply.

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Other  
coming  
changes

## Future 2020

- Email notification:
  - Uncashed cheques initiative
  - Authorized Representatives
  - Submit Docs Acknowledgement MyBA
- File GST524 in My Account and MyBA
- Capital Loss Balances viewable in MyBA

**Future 2020**

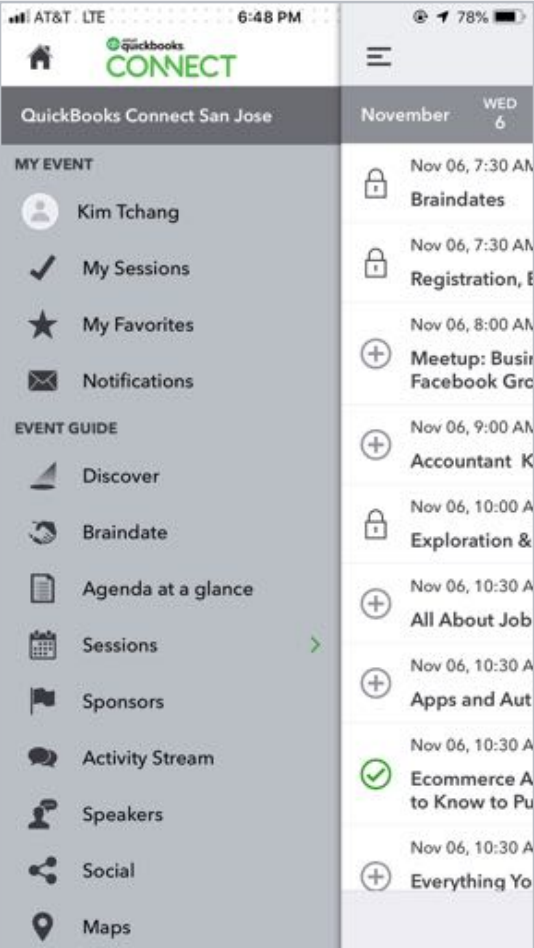


# Questions?

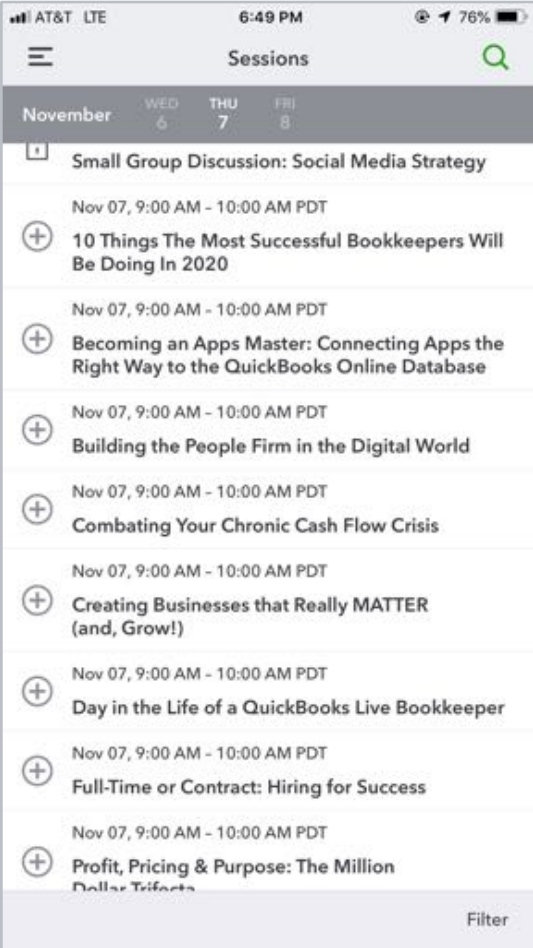
# Rate this Session on the QuickBooks Connect Mobile App

Provide feedback to help us design content for future events

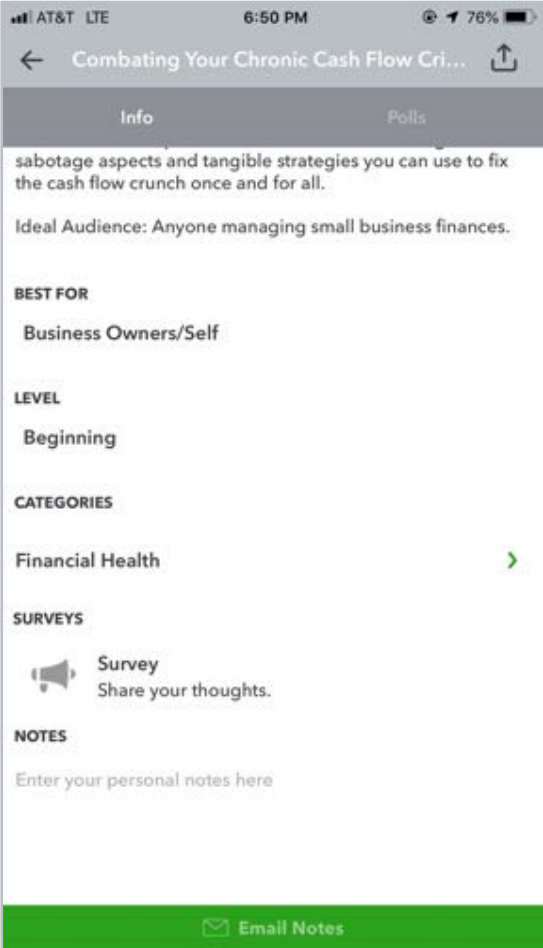
1. Select Sessions



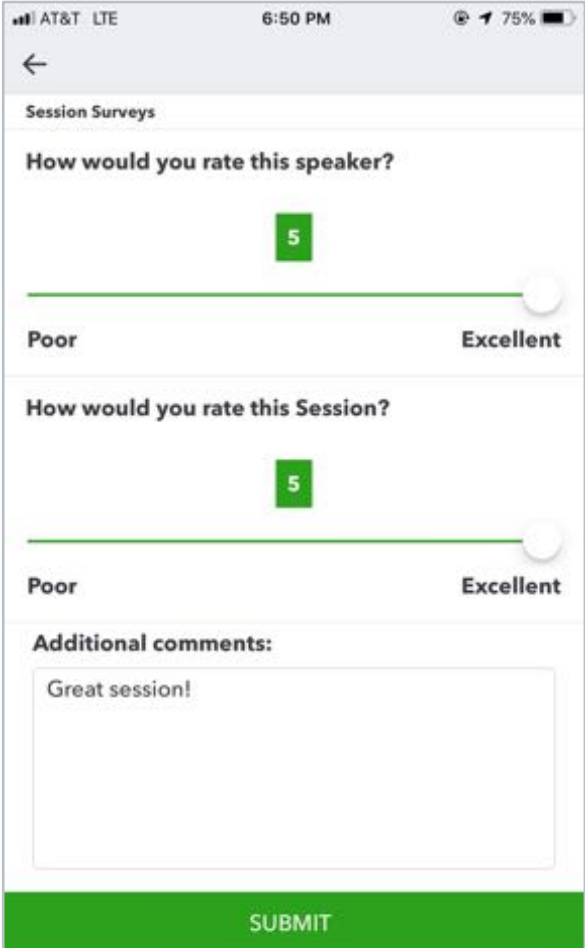
2. Select Session Title



3. Select Survey



3. Add Ratings



# Material Download

1. Find the session on the agenda
2. Select + for more information
3. Download PDF of slides and/or supplemental material

<https://can.quickbooksconnect.com/agenda/>

The screenshot shows the QuickBooks Connect Canada 2023 agenda page. At the top, there's a navigation bar with links: Why Attend, Agenda (selected), Speakers, Pricing, Sponsors, Travel, and FAQ. Below this, there are tabs for the event dates: December 9 (Accountant Day), December 10 (selected), and December 11. A 'Print Agenda' link is visible on the right. A paragraph describes the breakout sessions. Below this is a search bar labeled 'Search for sessions'. A 'Filters' section contains buttons for Organizational Culture, Life & Business Skills, Technology Training, Business Growth, Advisory, and Financial Health, with an 'Expand all +' link. The main agenda table lists sessions with time slots and expandable details (+ icons). The 'Breakout Sessions' section is highlighted in green. One session, 'Creating Your Small Business Culture', is expanded, showing a detailed description, ideal audience, best for, speakers, location, track, CPD hours, and level. Other sessions listed include 'Understanding Personalities for Better Communication' and 'How to Use QuickBooks for Your Small Business: Introduction'.

**QuickBooks CONNECT** Why Attend Agenda Speakers Pricing Sponsors Travel FAQ

December 9 Accountant Day December 10 December 11 [Print Agenda](#)

Attend breakout sessions to learn strategies to grow your business, how to hire and build an ideal culture, tips to improve your financial health and more. Connect with peers and experts for one-on-one learning. More information coming soon.

Search for sessions

Filters: [Organizational Culture](#) [Life & Business Skills](#) [Technology Training](#) [Business Growth](#) [Advisory](#) [Financial Health](#) [Expand all +](#)

7:30-9:00 am	Registration, Breakfast & Exploration	+
8:00-8:45 am	Meetup: New to Networking	+
9:00-10:00 am	Morning Keynote	+
10:00-11:00 am	Exploration & Connection	+
10:15-11:00 am	Meetup: Women in the Workforce	+
11:00 am-12:00 pm	<b>Breakout Sessions</b>	
	<b>Creating Your Small Business Culture</b> Many solopreneurs and small business owners feel like they don't have time to work on their company culture (or that they even should). Instead, they spend most of their days working in their business rather than "on" their business. In this session, you will receive tips on how to reduce stress, improve productivity, and improve your personal fulfillment all through the nurturing of your crew, your clients, your fans, AND yourself!  Ideal Audience: Business owners looking to enhance their culture.  Best For: Business Owners/Self-Employed Speakers: Tamia Madenatz Location: Room 201 CDEF Track: Organizational Culture CPD Hours: 1 Level: Introduction	+
	Understanding Personalities for Better Communication	+
	How to Use QuickBooks for Your Small Business: Introduction	+



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