

# Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return

Tax year: 2024

The information on this form relates to the tax year shown in the top right corner. Before you fill out this form, read the information and instructions on page 2. The individual identified in Part A (or the individual's legal representative) must sign Part F. Your electronic filer must fill out Part C and Part D before submitting your return. Give the signed original of this form to your electronic filer and keep a copy for yourself.

<b>Part A – Identification and address as shown on your tax return</b>				
First name [Redacted]	Last name [Redacted]			Social insurance number 
Mailing address: Apt number – Street number – Street name	PO Box	RR	City	Prov./Terr Postal code 

**Get your CRA mail electronically delivered in My Account (optional)**

Email address: \_\_\_\_\_

By giving an email address, I am registering to receive email notifications from the CRA and agreeing to the terms of use on page 2.

**Part B – Declaration of amounts from your Income Tax and Benefit Return**

Enter the following amounts from your return, if applicable:

Total income (line 15000) . . . . . _____	Refund (line 48400) . . . . . _____
Taxable income (line 26000) . . . . . _____	or
Total federal non-refundable tax credits (line 35000) . . . . . _____	Balance owing (line 48500) . . . . . _____

**Part C – Electronic filer identification**

By signing Part F below, I declare that the following person or firm is electronically filing the new or the amended Income Tax and Benefit Return of the person named in Part A. Part F **must be signed** before the return is electronically transmitted.

Name of person or firm: MIKE HOLLOWAY C.P.A. PROFESSIONAL CORPORATION Electronic filer number: C0488

Representative identifier (Rep ID): HJ3QC6Q

**Part D – Document control number**

The document control number generated for my electronic record: \_\_\_\_\_

**Part E – How do you want to receive your notices of assessment and reassessment? (Select one or more of the following electronic options.)**

I am registering (as indicated in Part A above) or I am already registered to receive electronic mail from the CRA and can view and access my notices of assessment and reassessment online.

I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy. I understand that by ticking (✓) this box, I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in Part C. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see "NOA via Tax Software" on page 2.

**Or**

I would like to receive paper notices of assessment and reassessment through Canada Post. I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive electronic mail from the CRA and I tick this box, I understand that I **will not receive** a copy of my notice through Canada Post.

**Part F – Declaration and authorization**

I declare that the information entered in parts A, B and C is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on page 2, and that the electronic filer identified in Part C is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.

\_\_\_\_\_  
Signature (individual identified in Part A or legal representative)

\_\_\_\_\_  
Name and title of legal representative

Year	Month	Day	HH	MM SS

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 211 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

## Information and instructions

### Terms of use for Email Notifications

The Canada Revenue Agency (CRA) will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

### Part E – How do you want to receive your notices of assessment and reassessment?

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

#### Already registered to receive email notifications from the CRA?

If you are already registered to receive email notifications from the CRA, you must tick the first box in Part E on page 1.

#### NOA via Tax Software – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must tick the second box in Part E on page 1.

Your electronic filer must have a valid authorization on file with the CRA in order to receive your notices of assessment and reassessment. For more information about authorizing or cancelling a representative, go to [canada.ca/taxes-representative-authorization](http://canada.ca/taxes-representative-authorization).

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including a discounter, named in Part C, the CRA **will not send** you a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you did not sign up for direct deposit, we will make the notice available electronically to your electronic filer and mail your refund cheque to you. If your return is being discounted and you are receiving a tax refund, we will send your refund and notice of assessment to the discounter. If you want your discounter to receive the NOA via Tax Software, please select the electronic option by ticking the second box in Part E on page 1.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, CWB advance payment, or any other deemed overpayment of tax.

### Paper notices of assessment and reassessment

If you tick the last box in Part E on page 1, you will receive your notices of assessment and reassessment through Canada Post once we have assessed your return or adjusted return. If you have already registered to receive electronic mail from the CRA and you ticked the last box, your notices will be available online through My Account. You will not receive a copy through Canada Post.

### Part F – Declaration and authorization

If your return is being sent by EFILE, you have to fill out parts A, B and F. By signing Part F, you acknowledge that under the Income Tax Act you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request
- give the signed original of this form to the electronic filer named in Part C, and keep a copy for yourself

By signing Part F, you declare that the electronic filer named in Part C is electronically filing your new or your amended Income Tax and Benefit Return on your behalf. If there are any errors or omissions on your return, you authorize us to disclose these errors or omissions to the electronic filer.

You also authorize the electronic filer to **correct errors** if your return is rejected by making changes and transmitting your return again so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part B is not changed by more than \$300.

By signing Part F, you declare that the electronic filer named in Part C is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options included on this form.

By signing Part F, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

If you are a person acting as a **trustee** or **legal representative** or a person named in a **power of attorney (POA)** for the taxpayer and you sign Part F, you declare that the information entered in Part A and the amounts showing in Part B are correct and complete, and fully disclose the income from all sources of the taxpayer you represent.

If you are the legal representative for a **deceased person**, you **must** give a copy of the death certificate to the electronic filer. If you are a person named in a POA for the taxpayer, you **must** give a copy of the POA to the electronic filer. The electronic filer **must** attach a copy of the death certificate or POA to the corresponding T183 form and **keep** the documents for a period of at least six years following the date the return was filed. If the CRA requests T183 forms that are signed by someone other than the taxpayer (for example: Attorney-in-fact named in a POA; Trustee in bankruptcy; or Executor or Administrator of the estate) from the electronic filer, the electronic filer **must** submit copies of the documentation showing proof, along with the requested T183 forms.

If you are a **farmer**, and with your return you applied to participate in the AgriStability and AgriInvest programs and you sign Part F, you authorize the CRA to share information from your Income Tax and Benefit Return with the minister of Agriculture and Agri-Food Canada. You also authorize the minister to share the information with provincial ministers of agriculture as well as administrators of other federal and provincial farm programs. As well, you authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide while that department is processing your application.

For more information on confidentiality, refer to Form T1273, Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals, at [canada.ca/cra-forms-publications](http://canada.ca/cra-forms-publications).

#### Requirements – Signature

The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.