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# Tax Alert – Canada

## What you need to know about the CRA's transition to online mail for most business correspondence

EY Tax Alerts cover significant tax news, developments and changes in legislation that affect Canadian businesses. They act as technical summaries to keep you on top of the latest tax issues. For more information, please contact your EY advisor or EY Law advisor.

Do you have online access to the CRA's *My Business Account* for the entities in your corporate group? If not, recent administrative changes may impact your future business communications with the CRA.

The CRA has transitioned to online mail as the default method for business correspondence for most existing businesses and taxpayers. This change applies to all new business number and program account registrations, all existing businesses registered for *My Business Account*, and all businesses who allow a representative to access these services on their behalf.

Business owners should ensure that their businesses have access to the CRA's online portal (*My Business Account*) so that they don't miss important communications from the CRA, such as a notice of assessment. Alternatively, a business may apply to the CRA to continue receiving paper mail.

### Background

Effective 16 June 2025, the CRA has transitioned to online mail as the default method for business correspondence, including notices of (re)assessment, audit notification letters, collection notices, audit correspondence, objection correspondence and all other notices, letters, forms, statements and other documents relating to business tax accounts or returns.

This change was first announced in a CRA [news release](#) dated 14 November 2024. Further details were provided in a CRA [news release](#) dated 7 May 2025.



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Effective 12 May 2025, all new business number and program account registrations will receive virtually all notices and correspondence through *My Business Account*.

More significantly, effective 16 June 2025, CRA online mail and the *My Business Account* portal has become the default method of notification and communication by the CRA to most existing businesses and taxpayers.

In accordance with amendments to the *Income Tax Act*, the *Excise Tax Act*, and other tax acts,<sup>1</sup> a person is considered to have received any notice or other correspondence on the date it is posted to their *My Business Account*, unless the person has requested, at least 30 days before that date, to have such correspondence sent by mail.

To put this in practical terms, if the CRA posts a Notice of Assessment, Notice of Loss Determination, or Decision in respect of a Notice of Objection to an entity's *My Business Account*, this will start the 90-day statutory clock to file any required objection or appeal, regardless of whether the taxpayer/entity in question has access to or has recently checked the entity's *My Business Account*.

The following entities will continue to receive CRA correspondence through paper mail:

- ▶ Existing businesses that are not registered through the business owner for *My Business Account* or have never authorized a representative for *My Business Account*;
- ▶ Charities, unless they have opted to receive their CRA mail online; and
- ▶ Nonresident businesses that do not have an owner or director that is a Canadian resident and that do not have access to *My Business Account* through a representative.

## What actions should you take?

If you do not have access to one of your entities' *My Business Account* but you have previously authorized access for a representative (e.g., accountant or lawyer) to that entity's online CRA account, the CRA will cease sending paper mail to you with respect to that entity's CRA account. The entity will be deemed to have received any notice posted to its *My Business Account* on the day the CRA posts it there, even though you might not personally have access to that entity's account.

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<sup>1</sup> See subsection 244(14.2) of the *Income Tax Act*; subsection 335(10.2) of the *Excise Tax Act*; subsection 83(9.2) of the *Air Travellers Security Charge Act*; subsection 301(9.2) of the *Excise Act, 2001*; and subsection 164(12.1) of the *Greenhouse Gas Pollution Pricing Act*.

What do you need to do? You have two options:

**Option 1** - Arrange for each entity in your group to have access to the CRA's *My Business Account*. As part of that process, you can set up email notifications so that when the CRA posts a notice, letter or other document to the entity's *My Business Account*, an email notification is sent to the right person in your organization. Given the potential for staff changes, consider setting up an email address that is accessible to multiple members of your tax/finance team.

**Option 2** - Opt out of online mail from the CRA and continue receiving paper mail by completing Form RC681, *Request to activate paper mail for my business*. Opting out online through an entity's *My Business Account* may also be possible. Note that only an individual with signing authority for the business, such as an owner, director or legal representative, may make this request.

To keep receiving paper mail, an entity must make an RC681 request every two years. Further, if a business receives paper mail for its existing accounts and registers for a new program account, it must make a new request to activate paper mail for the new account if it prefers to receive paper mail for that account.

If the CRA receives back any undeliverable mail, the entity to whom the printed correspondence was sent will default to online mail.

Registering an entity with the CRA's *My Business Account* can be a challenge, particularly for nonresidents of Canada. The CRA requires approvals from a director of the entity or other authorized person as noted in the CRA's own system. EY has a group of tax practitioners who are now well versed in the various steps required to obtain online access to the CRA's *My Business Account*. If you require assistance, please contact your EY or EY Law advisor.

Finally, the fact that an RC681 request is time limited to two years and then must be renewed seems to indicate that the CRA is encouraging all taxpayers and registrants to have online access to the CRA's *My Business Account*. Taking the time now to ensure all of your entities are properly set up and have access will certainly avoid challenges in the future.

## Learn more

For more information, please contact your EY or EY Law advisor or one of the following professionals:

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