

April 14, 2024

Rahul Harilal Kaswala  
51 Mountland drive  
Scarborough ON M1G 2N7

Dear Rahul Harilal Kaswala,

Your return has been prepared based on the information you provided. Please review it carefully to ensure that it is both accurate and complete.

The following form(s) should be signed and returned back to us;

- (T183 Part F)
- Authorizing or cancelling a representative

You are entitled to a refund of \$3,190.52.

We have determined, based on your 2023 return, that

- you are not entitled to GST credit and CCB;
- you have no special Ontario Credits;
- your Climate Action Incentive is \$0.00;

If you receive a notice of assessment which differs from the tax return as filed, please send it to us. We must determine if the assessment is correct before the time limit for an objection expires.

It has been a pleasure to welcome you to the tax services offered by and assist you in filing your 2023 income tax return. If you have any questions or concerns relating to your return or any other service that we may be able to provide, please kindly contact us.

Your sincerely,

BIRVA CONSULTANCY INC.

**Tax Return Report**  
(For Tax Payer's Purpose)

2023

**Confirmation Number:**

Tax payer	Rahul Harilal Kaswala		
Date of birth	1990/08/30		
SIN	XXX-XX9-469		
Mailing address	51 Mountland drive		
City	Scarborough	Prov/Terr.	ON
Telephone	(437)545-1001	E-Mail:	
Marital status	Married		
Notes			
2023 pension adjustment reversal	2023 net past service pension adjustment		

☐ **GST/HST credit application**

☐ GST/HST Credit (estimate)

☐ CCB Payment (estimate)

Spouse name	Nehaben Kaswala		
Spouse SIN	XXX-XX4-609		
Spouse's date of birth	1995/07/09		

Total Income	This year	Prior year	Spouse	Total
Employment income 10100	36,308.94		3,856.16	40,165.10
Pension income 11300-11600				
EI and other benefits 11900				
UCCB 11701				
Dividends, interest and invest 12000-12100			86.88	86.88
Net partnership income 12200				
Rental income 12600				
Taxable capital gains 12700				
Support payments 12800				
RRSP and other income 12900				
Net self-employment income 13500-14300				
Social assistance income 14400-14500				
Other income				
Total income 15000	36,308.94		3,943.04	40,251.98
<b>Deductions</b>				
RPP/RRSP and split-pension 20700-21000				
Child care and disability supports 21400-21500				
Carrying charges, support and other 22100				
UCCB repayment 21300				
CPP/QPP/PPIP 22200-22300	328.09		3.56	331.65
Other employment expenses				
Social benefits repayment 23500				
Net income 23600	35,980.85		3,939.48	39,920.33
<b>Taxable income</b>				
Losses of other years 25100-25300				
Capital gains deduction 25400				
Additional deductions				
Taxable income 26000	35,980.85		3,939.48	39,920.33
<b>Non-Refundable tax credits</b>				
Personal amounts 30000-30500	26,060.52		15,000.00	41,060.52
CPP/QPP and EI 30800-31200	2,215.87		80.48	2,296.35
Allowable medical expenses (minimum threshold: \$1079.43) 33200				
Other amounts	1,368.00		1,368.00	2,736.00
Multiply by 15%	4,446.66		2,467.27	6,913.93
Charitable donation				
Total non-refundable credits 35000	4,446.66		2,467.27	6,913.93
<b>Refund or Balance owing</b>				
Federal tax 42000	950.47			950.47
Provincial tax 42800-43200	1,045.25			1,045.25
CPP on self-employment 42100				
Social benefits repayment 42200				
Total Payable 43500	1,995.72			1,995.72
<b>Refundable tax credits</b>				
Tax deducted 43700	5,130.18		179.80	5,309.98
CPP/QPP and EI overpayments 44800-45000	56.06		160.19	216.25
GST/HST rebate 45700				
Working benefit 45300				
Instalments 47600				
Other credits				
Provincial tax credits 47900				
Total credits 48200	5,186.24		339.99	5,526.23
Balance owing				
Refund	3,190.52		339.99	3,530.51

2023 Ontario Credits (Estimated)  
Ontario sales tax credit (OSTC)  
Ontario Energy and Property Tax Credit  
Northern Ontario Energy Credit

Tax Year : 2023

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.

Part A - Identification and address as shown on your tax return (mandatory)

First name  
Rahul Harilal

Last name  
Kaswala

Social Insurance Number  
XXX-XX9-469

Mailing address: Apt number - Street number - Street name  
51 Mountland drive

PO Box

RR

City  
Scarborough

Prov./Terr  
ON

Postal code  
M1G 2N7

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 (mandatory)

Enter the following amounts from your return, if applicable:

Total income (line 15000)  
36,308.94

Refund (line 48400)  
3,190.52

Taxable income (line 26000)  
35,980.85

or

Total federal non-refundable tax credits (line 35000)  
4,446.66

Balance owing (line 48500)

Part C - Electronic filer identification (mandatory)

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:  
BIRVA CONSULTANCY INC.

Electronic filer number:  
AK186

Representative identifier (Rep ID):  
XXXXG27

Part D - Document Control number (mandatory)

The document control number generated for my electronic record:  
AK186234EG3B2

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 ( x ) 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 the Express NOA section 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 (mandatory)

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.

R. Kaswala.

Signature (individual identified in Part A or legal representative)

Name and title of legal representative

2024/04/12

Year Month Day

08:07:00

HH MM SS

Privacy Act, personal information bank number CRA PPU 211

T183 E (23)

(Ce formulaire est disponible en français.)

Canada

T183

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**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.

**Express NOA - 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 Express NOA, 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 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
- if necessary, give the electronic filer your taxpayer information.

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 form. If you are a farmer, and with your return you applied to participate in the AgriStability or 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 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.

**Privacy Notice**

We collect your personal information, including your social insurance number, under the authority of sections 150, 220 and 237 of the Income Tax Act. We use this information to confirm:

- your identity
- the full and complete disclosure of your revenue from all sources
- the identity of the person or firm that is electronically filing your return

We may use your information to specify instructions, such as whether or not to mail you notice of assessment and any refund to the address of your electronic filer. We may also use your information to determine if your electronic filer is authorized to represent you. If this form is not completed, the electronic filer will not be authorized to electronically file your return.

Personal information is described in personal information bank EFILE Online Services, CRA PPU 211, and is protected under the Privacy Act. Under this act, individuals have the right to protection and correction of, and access to, their personal information. They also have the right to file a complaint with the Privacy Commissioner of Canada regarding the handling of their information.

## Authorization request

### Authorization/Cancellation request — signature page

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

#### Representative information

Representative identifier : HZ9CG27

#### Taxpayer information

Taxpayer social insurance number: XXX-XX9-469

Taxpayer given name: Rahul Harilal

Taxpayer surname: Kaswala

#### Authorization information

Level of authorization: 2

Expiry date: \_\_\_\_\_

#### Signature information

Legal representative signature: ☐

Name of taxpayer or legal representative: Rahul Harilal Kaswala

#### **Certification**

By signing and dating this page, you authorize the Canada Revenue Agency to interact with and/or cancel the representative(s) mentioned above.

Signature: R. Kaswala.

Date: 2024/04/12  
yyyy/mm/dd