

## Current CDE Messages

All or part of this client's refund may be used to reduce a previous amount owing. Please call the Individual income tax enquiries line at 1-800-959-8281.

This client may have an outstanding debt with another federal, provincial, or territorial government program. For more information about this debt, see [Refund set-off](#). \*see below for example

### \*Messages found under Refund set-off link

- Your YYYY return was assessed on Month Day, YYYY. If you have an outstanding balance with us or with another federal, provincial, or territorial government program, part or all of your refund may be used to reduce your outstanding balance. Please refer to your YYYY Notice of assessment for additional information or call our Enquiries service at 1-800-959-8281.

Notice of assessment

- You have an (+) outstanding debt with other federal, provincial, or territorial government programs

- You have an outstanding debt with the following federal, provincial, or territorial government program(s). If you have questions, call the program representative at the number provided:

Ontario Securities Commission

1-877-785-1555

This is an **example** of the message that will display for the programs listed below

Listing of federal, provincial or territorial government programs

Department Name	Program Name	SEND Code Reference
Agriculture and Agri-Food Canada	Prairie Farm Rehabilitation Administration	<b>159</b>
Agriculture and Agri-Food Canada	Farm Income Directorate (FIPD)	<b>160</b>
Agriculture and Agri-Food Canada	Tripartite Stabilization / Special Grains	<b>161</b>
Agriculture and Agri-Food Canada	Advance Payments (CWB)	<b>162</b>
Agriculture and Agri-Food Canada	Advance Payments (FGPD)	<b>163</b>
Agriculture and Agri-Food Canada	Farm Improvement & Marketing Cooperative Loans Act	<b>164</b>
Agriculture and Agri-Food Canada	WGTPP / AASPP / HILLRP	<b>165</b>
Agriculture and Agri-Food Canada	Farm Support and Adjustment Measures II	<b>166</b>
Agriculture and Agri-Food Canada	Canadian Farm Income	<b>713</b>
Agriculture and Agri-Food Canada	Agricultural Income Disaster Assistance	<b>714</b>
Agriculture and Agri-Food Canada	Revenue Management	<b>788</b>
Foreign Affairs, Trade and Development Canada	SMFR Accounts Receivable	<b>127</b>
Foreign Affairs, Trade and Development Canada	Distressed Canadian Fund	<b>196</b>
Citizenship and Immigration Canada	CIC General Accounts	<b>168</b>
Correctional Service of Canada	Correctional Service of Canada	<b>724</b>

Parole Board of Canada	Parole Board of Canada	<b>734</b>
Citizenship and Immigration Canada	CIC General Accounts - Account ID	<b>754</b>
Treasury Board of Canada Secretariat	TBS - Debt to the Crown Recovery	<b>853</b>
Canada Economic Development	Quebec Regions	<b>189</b>
Canada Border Services Agency	Corporate Revenue Accounting and Reporting	<b>793</b>
Canada Border Services Agency	Corporate Accounting - Agency Activities	<b>861</b>
Veterans Affairs Canada	Veterans Affairs Canada - Receivables	<b>767</b>
Bank of Canada	Canada Savings Bonds	<b>803</b>
Fisheries and Oceans Canada	Canadian Coast Guard	<b>122</b>
Department of Justice Canada	Family Orders and Agreements Enforcement	<b>104</b>
Public Prosecution Service of Canada	National Fine Recovery Division	<b>819</b>
Department of Justice Canada	Set-Off/Quebec Regional Office	<b>744</b>
National Capital Commission	Order Collection	<b>719</b>
Canadian Food Inspection Agency	Cost Recovery and Penalty Fees	<b>860</b>
National Defence	National Defence Act	<b>115</b>
Canada Revenue Agency	Canada Revenue Agency	<b>102</b>
Atlantic Canada Opportunities Agency	ACOA - AAP/FAP/BDP/COOPA/AIF	<b>121</b>

Canada Revenue Agency	Canada child tax benefit	<b>124</b>
Canada Revenue Agency	Goods and services tax/Harmonized sales tax credit	<b>700</b>
Canada Revenue Agency	Energy cost benefit	<b>799</b>
Canada Revenue Agency	Universal child care benefit	<b>804</b>
Canada Revenue Agency	BC family bonus	<b>125</b>
Canada Revenue Agency	Alberta family employment tax credit	<b>128</b>
Canada Revenue Agency	New Brunswick child tax benefit	<b>134</b>
Canada Revenue Agency	BC early childhood tax benefit	<b>859</b>
Canada Revenue Agency	Newfoundland and Labrador harmonized sales tax credit	<b>135</b>
Canada Revenue Agency	Saskatchewan child benefit	<b>156</b>
Canada Revenue Agency	Northwest Territories child benefit	<b>157</b>
Canada Revenue Agency	Prince Edward Island sales tax credit	<b>855</b>
Canada Revenue Agency	Nova Scotia child benefit	<b>167</b>
Canada Revenue Agency	Nunavut child benefit	<b>183</b>
Canada Revenue Agency	Newfoundland and Labrador child benefit	<b>184</b>
Public Works and Government Services Canada	Real Property Services - Quebec Region	<b>170</b>
Canada Revenue Agency	Yukon child benefit	<b>186</b>

Canada Revenue Agency	Ontario energy and property tax credit	<b>842</b>
Canada Revenue Agency	Saskatchewan low income tax credit	<b>197</b>
Canada Revenue Agency	Nova Scotia affordable living credit	<b>838</b>
Canada Revenue Agency	BC harmonized sales tax credit	<b>834</b>
Canada Revenue Agency	Ontario sales tax credit	<b>835</b>
Canada Revenue Agency	Ontario senior homeowners' property tax grant	<b>832</b>
Canada Revenue Agency	British Columbia climate action tax credit	<b>824</b>
Canada Revenue Agency	Ontario child benefit	<b>813</b>
Royal Canadian Mounted Police	RCMP Collections	<b>718</b>
Royal Canadian Mounted Police	Central Region	<b>746</b>
Royal Canadian Mounted Police	Professional Standards Unit "H" Division	<b>752</b>
Employment and Social Development Canada	Canada Student Loans	<b>107</b>
Employment and Social Development Canada	Canada Education Savings Program	<b>847</b>
Employment and Social Development Canada	Grants and Contributions Program	<b>868</b>
Employment and Social Development Canada	Wage Earner Protection Program	<b>869</b>
Industry Canada	Repayments and Recoveries Department	<b>120</b>
Transport Canada	Transport Canada	<b>116</b>

Citizenship and Immigration Canada	Immigration Loans	<b>109</b>
Employment and Social Development Canada	Canada Pension Plan	<b>113</b>
Employment and Social Development Canada	Old Age Security	<b>114</b>
Citizenship and Immigration Canada	Immigration Loans - Account ID	<b>755</b>
Statistics Canada	Statistics Canada	<b>129</b>
Employment and Social Development Canada	Employment Insurance	<b>106</b>
Fisheries and Oceans Canada	Fishing Licences	<b>703</b>
Fisheries and Oceans Canada	Fisheries and Oceans, Accounting Services	<b>704</b>
Fisheries and Oceans Canada	Accounts Receivable, Newfoundland Region	<b>705</b>
Fisheries and Oceans Canada	Marine Navigation Service Fees (Pacific)	<b>717</b>
Fisheries and Oceans Canada	Accounting Services Central and Arctic Regions	<b>747</b>
Public Works and Government Services Canada	Finance Branch	<b>133</b>
Public Works and Government Services Canada	Seized Property Management Directorate	<b>712</b>
Public Works and Government Services Canada	Specialized Services Division	<b>761</b>
Canada Revenue Agency	CRA Salary Overpayment	<b>172</b>
Canada Revenue Agency	Non-Tax Revenue and Refund of Expenditures	<b>716</b>
Employment and Social Development Canada	Training Allowances	<b>198</b>

Canada Mortgage and Housing Corporation	Salary Overpayment	<b>169</b>
Manitoba Jobs and the Economy	Training and Employment Services	<b>190</b>
Family Services and Housing	Public Housing/Rural and Native Housing	<b>191</b>
Family Services and Housing	Public Housing	<b>193</b>
Manitoba Family Services	Social Assistance	<b>711</b>
Manitoba Education and Advanced Learning	Manitoba Student Aid (Direct)	<b>756</b>
Manitoba Education and Advanced Learning	Manitoba Student Aid (NPL)	<b>757</b>
Manitoba Finance	Manitoba - Payroll	<b>773</b>
Manitoba Housing and Community Development	Loan and Mortgage	<b>766</b>
Manitoba Education and Advanced Learning	Manitoba Student Aid (MSRFAP)	<b>817</b>
Manitoba Tourism and Consumer Protection	Residential Tenancies Branch	<b>763</b>
Service Alberta, Crown Debt Collections	Student Aid Alberta	<b>188</b>
Alberta Justice and Solicitor General	Fines Enforcement	<b>764</b>
Alberta Justice and Solicitor General	Motor Vehicle Accident Recoveries	<b>765</b>
Alberta Justice and Solicitor General	Fines Enforcement - Traffic	<b>797</b>
Alberta Human Services	Income Support	<b>828</b>
Alberta Justice and Solicitor General	Bail Forfeitures	<b>829</b>

Alberta Human Services	Learners	<b>856</b>
Alberta Human Services	Sponsorship	<b>830</b>
Social Services	Saskatchewan Housing Corporation	<b>735</b>
Saskatchewan Ministry of Social Services	Saskatchewan Assistance Plan	<b>736</b>
Ministry of Advanced Education	Student Services & Program Development	<b>738</b>
Saskatchewan Agriculture and Food	Saskatchewan Crop Insurance Corporation	<b>739</b>
Saskatchewan Ministry of Environment	Ministry of Environment Southern Support Services	<b>749</b>
Saskatchewan Ministry of Social Services	Transitional Employment Allowances	<b>831</b>
Ministry of the Economy	Financial Services	<b>858</b>
Ministry of Finance, Revenue Division	Ministry of Finance, Tax Arrears	<b>740</b>
Saskatchewan Ministry of Environment	Saskatchewan Ministry of Environment Licensing	<b>750</b>
Saskatchewan Justice	Fine Collection Branch	<b>816</b>
Saskatchewan Ministry of Agriculture	Saskatchewan Crop Insurance Corporation Account	<b>846</b>
Department of Finance	Property Taxes	<b>144</b>
Department of Finance	General Recoveries	<b>149</b>
Department of Education, Culture and Employment	Colleges	<b>155</b>
Department of Finance	Student Loans	<b>153</b>



Department of Health and Social Services	Health and Social Services	<b>777</b>
Department of Health and Social Services	Health and Social Services - Account ID	<b>812</b>
Canada Mortgage and Housing Corporation	RRAP/IRL/PRL Outstanding Loans	<b>131</b>
Revenue Services of British Columbia	B.C. Student Assistance	<b>136</b>
Ministry of Finance	B.C. Property Transfer Tax Act	<b>185</b>
Revenue Services of British Columbia	B.C. Employment and Assistance Debt	<b>708</b>
Ministry of Finance	B.C. Consumption Taxes	<b>187</b>
Ministry of Finance	B.C. Rural Property Tax	<b>147</b>
Ministry of Finance	B.C. Property Transfer Tax Act, Part 2	<b>145</b>
Ministry of Finance	B.C. Logging Tax Act	<b>146</b>
Ministry of Forests, Lands and Natural Resource	Crown Land Revenue	<b>709</b>
Revenue Services of British Columbia	Court Ordered Fines and Penalties	<b>720</b>
Revenue Services of British Columbia	Medical Services Plan Premiums	<b>721</b>
Revenue Services of British Columbia	Business Start Up Loans	<b>722</b>
Revenue Services of British Columbia	British Columbia Second Mortgage	<b>723</b>
Ministry of Finance	Forest Revenue	<b>725</b>
British Columbia Housing Management Commission	BC Housing	<b>741</b>

British Columbia Housing Management Commission	Shelter Aid for Elderly Renters (SAFER)	<b>742</b>
Revenue Services of British Columbia	Provincial Employee Salary Overpayments	<b>762</b>
Revenue Services of British Columbia	Ambulance Service Fees	<b>758</b>
Ministry of Finance	Sponsorship Default Recovery	<b>751</b>
Insurance Corporation of British Columbia	Motor Vehicle Fines	<b>801</b>
Ministry of Finance	Home Owner Grants	<b>809</b>
Ministry of Finance	Social Development	<b>833</b>
Ministry of Training, Colleges and Universities	Ontario Student Assistance	<b>142</b>
Ministry of Finance	Employer Health Tax for Self-Employed Individuals	<b>182</b>
Ministry of Finance	The Ontario Child Care Supplement for Working Families	<b>710</b>
Social Assistance Services and Innovation Branch	Ontario Works	<b>770</b>
Social Assistance Services and Innovation Branch	Ontario Disability Support/Family Benefits Act	<b>771</b>
Ministry of Finance	Northern Ontario Energy Credit	<b>844</b>
Ministry of Finance	Ontario Securities Commission	<b>857</b>
Social Assistance Services and Innovation Branch	Sponsorship Debt - Ontario Disability Support	<b>791</b>
Social Assistance Services and Innovation Branch	Sponsorship Debt - Ontario Works	<b>792</b>
Ministry of Finance	Ontario Securities Commission - Account	<b>870</b>

Employment and Social Development Canada	Operations and Maintenance	<b>871</b>
Ministry of Finance - AMCB	Beer Tax	<b>872</b>
Ministry of Finance - Collections Department	Fuel Tax	<b>873</b>
Ministry of Finance - AMCB	Gasoline Tax	<b>874</b>
Ministry of Finance - AMCB	International Fuel Tax Agreement	<b>875</b>
Ministry of Finance - AMCB	Land Transfer Tax	<b>876</b>
Ministry of Finance - AMCB	Retail Sales Tax	<b>877</b>
Ministry of Finance - AMCB	Tobacco Tax	<b>878</b>
Ministry of the Attorney General	Criminal Code of Canada Fines	<b>879</b>
Ministry of Finance - AMCB	Wine Tax	<b>880</b>
Post-Secondary Education, Training and Labour	Student Financial Assistance	<b>173</b>
Social Development	Social Assistance	<b>845</b>
Agriculture, Aquaculture and Fisheries	Agricultural Development Board	<b>848</b>
Agriculture, Aquaculture and Fisheries	Fisheries and Aquaculture Development Board	<b>849</b>
Economic Development	New Brunswick Entrepreneur Program	<b>854</b>
Department of Public Safety	Outstanding Motor Vehicle Fines	<b>840</b>

Department of Agriculture, Aquaculture and Fisheries	Veterinarian Services	<b>841</b>
Department of Finance and Municipal Affairs	P.E.I. Student Loan	<b>815</b>
Fisheries and Oceans Canada	Fisheries Improvement Loan Act	<b>123</b>
Service Nova Scotia	Department of Community Services	<b>176</b>
Service Nova Scotia	Department of Justice	<b>177</b>
Service Nova Scotia	Department of Finance	<b>178</b>
Service Nova Scotia	Department of Labour & Advanced Education	<b>179</b>
Service Nova Scotia	Department of Economic Development	<b>180</b>
Service Nova Scotia	Department of Natural Resources	<b>181</b>
Service Nova Scotia	Department of Housing	<b>706</b>
Service Nova Scotia	Department of Transportation and Public Works	<b>707</b>
Service Nova Scotia	Nova Scotia Utility and Review Board	<b>759</b>
Service Nova Scotia	Department of Health	<b>784</b>
Service Nova Scotia	Department of Environment and Labour	<b>769</b>
Service Nova Scotia	Department of Agriculture	<b>774</b>
Service Nova Scotia	Service Nova Scotia	<b>775</b>
Service Nova Scotia	Department of Tourism, Culture & Heritage	<b>786</b>

Service Nova Scotia	Designated Debts Owed to the Province	<b>839</b>
Canada Mortgage and Housing Corporation	Real Estate Rental/Maintenance Arrears	<b>132</b>
Canada Mortgage and Housing Corporation	MIF Deficiency Judgments	<b>130</b>
Service Nova Scotia	Department of Justice - Account	<b>743</b>
Service Nova Scotia	Department of Health - Account	<b>783</b>
Service Nova Scotia	Department of Environment & Labour - Account	<b>768</b>
Service Nova Scotia	Department of Agriculture - Account	<b>778</b>
Service Nova Scotia	Department of Service Nova Scotia - Account	<b>776</b>
Service Nova Scotia	Department of Tourism, Culture & Heritage-Account	<b>787</b>
Service Nova Scotia	Department of Natural Resources - Account	<b>789</b>
Service Nova Scotia	Department of Finance - Account	<b>837</b>
Canada Mortgage and Housing Corporation	Rural and Native Housing Rental Arrears	<b>158</b>
Advanced Education and Skills	Student Financial Assistance	<b>779</b>
Advanced Education and Skills	Accounts Receivable - Income and Employment Support	<b>781</b>
Student Loan Corporation	Student Financial Assistance (I)	<b>782</b>
Department of Justice, Fines Administration Division	Fines Receivable	<b>795</b>