

2024 AgriStability Tax-Aligned Reference Margin Consent Form

To have your reference margin calculated using the same method of accounting you file to tax (cash or accrual), you must:

- farm in Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, Northwest Territories or Yukon
- be enrolled in AgriStability for the 2024 program year
- agree to have your reference margin calculated using the same accounting method used to report for tax purposes
- complete and return this consent form by **December 31, 2024**

If you opt for a tax-aligned reference margin you will not be able to change the method used to calculate your reference margin for the 2024 program year. In addition, we will continue to calculate your reference margin on a tax-aligned basis going forward.

You may request a change to how your reference margin is calculated once you have not had an accrual adjusted reference margin calculated in any of the four years immediately prior to the program year the change is being requested. If you are new to the program or have not participated in the last four years, you may request a change to how your reference margin is calculated at any time following the 2024 program year.

For partnerships, each partner can decide if they want to have a tax-aligned reference margin. For combined operations, all members of the whole farm must opt for a tax-aligned reference margin and all members must report to tax using the same method of accounting.

If you are a new or rejoining participant, we will contact you to request the additional information we will need to build your reference margin.

Section 1 - Participant identification

First name/Entity name					Last name														
Participant identification number (PIN)					Business number (Provide your 9 digit business number if you have been assigned one. Corporations must also provide the RC reference number.)														
Address																			
City/Town															Prov/Terr			Postal code	
Telephone number					Fax number					Email address									

AgriStability

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Section 2 - Confidential information and participant consent

Agriculture and Agri-Food Canada (AAFC) is committed to protecting the privacy of your information. The personal information you provide on this form is collected under the authority of section 4 of the *Farm Income Protection Act* and will be used to administer your participation in the AgriStability program.

By submitting this form, you:

1. agree to have your reference margin calculated using the same accounting method used to report for tax purposes
2. understand that your reference margin will be calculated in this manner going forward and you will only be able to change to an accrual adjusted reference margin once you have not had an accrual adjusted reference margin calculated in any of the four years immediately prior to the program year the change is being requested
3. understand that if you receive an interim payment for the 2024 program year before opting for a tax-aligned reference margin, your reference margin used to calculate your interim payment will be different from the reference margin used to calculate your 2024 final benefit. If your interim payment is greater than your final benefit you will have to repay the overpayment.

You have the right to request access to your personal information held by AAFC and to request changes to incorrect personal information. For more information about your rights under the *Privacy Act*, contact the AAFC Access to Information Privacy Coordinator at aafc.atip-aiprp.aac@agr.gc.ca and reference AAFC PPU 183.

Section 3 - Send your completed form

My AAFC Account

Use the secure online Messages feature in My AAFC Account to send us your form.

Sign in or sign up to access your My AAFC Account at:
agriculture.canada.ca/my-aafc-account

Mail or fax

AgriStability
PO Box 3200
Winnipeg MB R3C 5R7
Toll-free fax: 1-877-949-4885

Questions?

Call us toll free at 1-866-367-8506
Monday to Friday
8:00 am to 5:00 pm (CST)
agriculture.canada.ca/agristability