

ICON Code	Write-off Category	Write-off Criteria	Comments
UP	Under Payment	Case balance of \$25,000 or less	Small balances/Administrative Fees
DP	Deceased Person	Satisfactory proof of death – not applicable when case is secured by a Writ of Seizure and Sale	Satisfactory proof includes: 1. Funeral Director's Death Certificate, or 2. Government issued Death Certificate, or 3. Notification of death from MTO/enforcement agency, or 4. Copy of newspaper obituary.
SA	Signed Affidavit	Requires statutory declaration by the Offender as to payment and payment details	Requires investigation and approval from the Supervisor, POA Collections
CD	Company in Default (Bankrupt, Dissolved, Inactive)	Requires satisfactory proof of dissolution, inactive status or bankrupt corporation	Satisfactory proof includes: 1. Articles of Dissolution, or 2. Notice of Bankruptcy, or 3. Ministry notification that the corporation is inactive/cancelled.
PW	POA Write-off Unable to Enforce	Requires satisfactory proof that the case is unenforceable, that the charging document cannot be located for enforcement or supervisor approval obtained	Applies to cases <b>over 2 years past due</b> : 1. Where the charging document does not contain a date of birth or address, or 2. When the Offender is not a legal entity, or 3. Where the charging document cannot be located for enforcement, or 4. Where technical issues with ICON prevent the case from completing once payment has been satisfied
PW	POA Write-off Deemed Uncollectible	N/A	Applies to aged cases (over six yrs. Past due) once all reasonable collection efforts have been exhausted and the case is deemed uncollectible.
CW	Final Write-Off Code (Approval Obtained)	CW code indicates that appropriate approval from JBM, Treasurer (and where applicable), Corporate <b>Services</b> Committee and Regional Council has been obtained.	CW is the final write-off code. All CW cases will be purged from ICON twice yearly and must be reported to MAG annually.
NOTE:	Cases may be written-off for accounting purposes only and do not absolve a convicted offender from the requirement to pay a fine as debts to the Crown are owed in perpetuity and never forgiven.		