

# Cantax T2

## Release Notes

Versions 22.1.3xx.109

September 2022

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### Version Coverage

This release of *Cantax T2* and *T2Plus* can be used to prepare corporation income tax returns for tax years that began on or after **January 1, 2020**, and will end on or before **October 31, 2022**.

Users will be able to prepare up to three returns with *Cantax T2* and an unlimited number of returns with *Cantax T2Plus*. Throughout these *Release Notes*, the programs will be referred to as "*Cantax T2*" including versions with Corporation Internet Filing, unless the description pertains to only one of the software packages, in which case it will be referred to specifically.

If you have not purchased *Cantax T2*, you may install it as a demo version. Note that you will not be able to save or print tax returns with this version. Should you decide to purchase the software, please contact our Customer Service department to obtain an unlock code. You can reach us by the method most convenient for you (see the "[Help](#)" section).

### Training

To consult the different training options available regarding *Cantax T2* (seminars, webinars, tutorials and more), access the [Training](#) section of the *Cantax Web* site. You can also access it from the program, by selecting **Help, Cantax on the Web and Get Cantax Training**.

### Modifications Made to Version 22.1.3xx.109

The modifications made to version 22.1.3xx.109 correct a problem that was identified in version 22.1.3xx.108:

[The application crashes when opening or carrying forward a file saved with a version preceding version 22.1.3xx.108](#)

### Overview - Version 22.1.3xx.108

#### Update of Schedule 8 (S8)

We have added to this version the latest official update of Schedule 8, in which the CRA integrated the modifications related to immediate expensing. For more information, consult the [note on this topic](#).

#### Update of Schedule 63 (S63)

Modifications related to the latest official update of Schedule 63 have been made to this version. For more information, consult the [note on this topic](#).

### What's New in Version 22.1.3xx.108?

*Cantax T2* 22.1.3xx.108 includes some tax changes. Here is a description of the changes made.

#### New & Revised Forms

\*Note that these forms were updated in accordance with the latest version issued by the applicable tax authorities.

## Federal

### Schedule 8, Capital Cost Allowance (CCA) (S8)\*

Part 1, Agreement between associated eligible persons or partnerships (EPOPs), has been added to indicate the percentage of the immediate expensing limit assigned under the agreement to each corporation, individual and partnership of an associated group. The new question at line 105, **Are you associated in the tax year with one or more EPOPs with which you have entered into an agreement under subsection 1104(3.3) of the Regulations?**, will be set to Yes when at least one line other than the line of the filing corporation contains data.

The CCA calculation table is now in Part 2 and the following lines and columns have been added for the immediate expensing calculation:

- Line 232, Cost of acquisitions from column 3 that are designated immediate expensing property (DIEP)
- Line 234, Proceeds of dispositions of the DIEP
- Line 236, UCC of the DIEP
- Line 238, Immediate expensing
- Column 13, Cost of acquisitions on remainder of Class
- Column 15, Remaining UCC

In addition, line 225, previously named **Cost of acquisitions from column 3 that are accelerated investment incentive properties (AIIP) or zero-emission vehicle (ZEV)**, has been renamed **Cost of acquisitions from column 13 that are accelerated investment incentive properties (AIIP) or properties included in Classes 54 to 56**. All other existing columns have been renumbered.

New lines 105 to 125 in Part 1 and lines 232 to 238 in Part 2 are now part of the Internet filing and the T2 barcodes.

Note that in cases where the corporation is associated with other persons or partnerships for the allocation of the immediate expensing limit and that it has filed its T2 return before the Schedule 8 version that includes immediate expensing was published, it will have to submit a copy of Schedule 8 with Part 1, **Agreement between associated eligible persons or partnerships (EPOPs)**, duly completed.

Following the update of Schedule 8, lines have also been added to the following forms when they are relevant to the CCA calculation of the CCA class:

- Schedule 8 OTHER - Capital cost allowance - All other classes (S8OTHER)

- Schedule 8C - Capital cost allowance - Class 10.1 autos (S8C)
- Schedule 8L - Capital cost allowance - Leaseholds/franchises (S8L)
- Schedule 8 SUM - Federal capital cost allowance - Summary (S8SUM)
- Income analysis - Income analysis - rental income/expenses analysis (S7-R)

Furthermore, the calculation of the line **Maximum allowable CCA** of the above forms has been modified in the following situation to conform with the Income Tax Regulations (ITR) now in effect:

- Shortened taxation years: the immediate expensing amount is included in the allowable CCA amount before the latter amount is prorated for a year with less than 12 months, according to subsection 1100(3) ITR.

### Schedule 63, Return of Fuel Charge Proceeds to Farmers Tax Credit (S63)\*

Line 1A has been renumbered 080. On this line you must indicate the total farming expenses that represent the amounts deducted in calculating net income from farming for income tax purposes. Since line 080 is an input line, the program will prompt a diagnostic to complete this line if the corporation has a permanent establishment in a designated province (Ontario, Manitoba, Saskatchewan and Alberta), its taxation year ends after December 31, 2020, and farm expenses are entered in the GIF1.

### T106 Slip (T106#01)

It is no longer possible to enter a negative value in all the fields of Parts IV, V and VI of the T106 Slip for taxation years starting prior to 2022. When opening a file prepared with a prior version of *Cantax T2*, if a negative value was entered in one of these parts, it will not be retained. The ending balances calculated in Parts IV and VI will also be recalculated to disregard negative values, which will affect the amounts carried forward as beginning balances.

### T183, Information Return for Corporations Filing Electronically (T183CORP)

When opening a file prepared with a prior version of *Cantax T2*, if a time entered on line 932, Electronic signature time (HHMMSS), includes a character other than a number, this time will not be retained.

## Alberta

### AT1 Schedule 13, Capital Cost Allowance (CCA) (AT1-S13)

Following the update of the federal Schedule 8 (S8), several lines have been added to reflect the modifications made to Form Schedule 8 OTHER (S8OTHER). However, note that as the Alberta Tax and Revenue Administration (ATRA) had not yet updated the AT1 Schedule 13 at the time the program was released, the new lines 232 to 238 have not been transmitted to the ATRA. The same applies to the new lines 105 to 125 in cases where the corporation is part of an associated group of persons and partnerships.

In addition, to mirror their corresponding federal forms, lines have also been added to the following forms when they are relevant to the CCA calculation of the CCA class:

- Alberta C.C.A - Class 10.1 autos (AT1-S13C)
- Alberta C.C.A - Leaseholds & Franchises (AT1-S13L)
- Alberta capital cost allowance - Summary (AT1-S13SUM)
- Alberta Rental Income and Expenses Analysis (AT1-S13R)

We invite you to review the [note relating to Schedule 8](#), which describes the changes made to the federal schedule and forms.

### Corrected Calculations - Version 22.1.3xx.108

The following problems have been corrected in this release:

- [Schedule 8 - The amount eligible for immediate expensing is incorrect for a taxation year with a number of days between 357 and 364](#)
- [Schedules S8OTHER, S8C, S7-R and S1B - Automobile expense deduction limits for acquisitions and leases entered into after 2021 are incorrect](#)
- [Schedules S8OTHER and S7-R - The amount on line "Adjusted UCC" does not take into account the immediate expensing amount when an addition is a DIEP and the net cost of additions is negative](#)

### Overview - Version 22.1.3xx.100

#### Calculations related to the immediate expensing measure

Government authorities have confirmed to us that they accept returns where the immediate expensing measure has been applied. We have therefore

integrated the calculations related to this. However, the CRA and the Alberta government have informed us that adjustment requests for a return to take into account the immediate expensing measure will be processed only when the bill confirming this measure receives Royal Assent. For more information, consult the [note on this topic](#).

#### Update of Form T106 Summary (T106SUM) and T106 Slip (T106#01)

The most recent versions of Form T106 Summary and T106 Slip have been added to *Cantax T2*. These versions must be completed when the corporation taxation year begins after 2021. For more information, consult the [note on this topic](#).

#### New Schedule 59 (S59)

This new schedule can be used to report information for non-qualified securities. For more information, consult the [note on this topic](#).

#### Transmit supporting documents with the electronic transmission of Form T1135 (T1135)

Supporting documents can now be attached to the electronic transmission of Form T1135. For more information, consult the [note on this topic](#).

### What's New in Version 22.1.3xx.100?

*Cantax T2* 22.1.3xx.100 includes some tax changes. Here is a description of the changes made.

#### New & Revised Forms

\*Note that these forms were updated in accordance with the latest version issued by the applicable tax authorities.

#### Federal

##### Note:

The Auditing and Assurance Standards Board (AASB) has issued a new Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements. Under CSRS 4200, the use of disclaimers on any schedule of the tax return may no longer be appropriate. A diagnostic has been added to inform you of this situation when you use the Disclaimer option. This option will be removed from the next version of the program, which is scheduled to be released at the end of November 2022.

## Corporate Profile (T2-ID)

The answer to the question **Must this return be electronically filed with the CRA in pursuance of subsection 150.1(2.1) ITA?** will be calculated to **Yes** when a Canadian corporation is filing an initial T2 return for a taxation year starting after 2021 and the corporation is not reporting in functional currency, not exempt from tax under section 149 ITA, or has not indicated making an application under the Canada Revenue Agency (CRA) Voluntary Disclosures Program for this tax return.

Also note that, starting with the 2022 calendar year, a person (or a partnership) is deemed to be a tax preparer for a calendar year if, in the year, they accept consideration to prepare more than five returns (instead of the previous ten) of income of corporations, more than five returns (instead of the previous ten) of income of individuals, or more than five returns of income of estates or trusts. However, for the 2022 calendar year, the CRA will not assess the penalty when the tax preparer exceeds the five returns threshold without surpassing the old threshold of ten returns as well as without considering the returns of income of estates or trusts that are paper filed.

### *Update of the NAICS list of codes for 2022*

Note that the list of NAICS codes underwent certain changes for 2022. This list is used in Form Corporate Profile (T2-ID), the T106 slip (T106#01), Form T106 Summary, *Information Return of Non-Arm's Length Transactions with Non-Residents* (T106SUM) and Form T1134 Supplement (T1134S#01).

For details on these changes, consult the help topics "Major Business Activity" as well as the topics related to the forms and slips concerned. When opening a client file prepared with a previous version of *Cantax T2* or when carrying forward client files, the codes that were entered, but that have since been removed from the list will be replaced by an equivalent code or will not be retained.

## Schedule 200, T2 Corporation Income Tax Return (T2)\*

Lines 273 to 275 have been added under Part **Attachments** to indicate that Schedules 63, 59 and 65 respectively are filed with the T2 return. Also, under Part **Summary of tax and credits**, lines 795, **Return of fuel charge proceeds to farmers tax credit**, and 799, **Air quality improvement tax credit**, have been added. However, note that at the time of the program's release, the CRA had not published Schedule 65 that is used to calculate the air quality improvement tax credit.

Also, Part **Direct deposit request** as well as lines 910, 914 and 918 have been removed because it will not be possible to file this request with a T2 return after May 16, 2022. For information on how to enrol for direct deposit, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit).

In addition, any income tax balance owing on the T2 return greater than \$10,000 and due to the Receiver General of Canada must now be made electronically, either through the online services of a financial institution, the CRA's **My Payment** service, a pre-authorized debit agreement set up on the CRA's **My Business Account** Web site or via wire transfer. A reference to this requirement has been added to the **Federal tax payable** paragraph in the Client letter and the Client EFILE letter templates.

## Schedule 4, Corporation Loss Continuity and Application (S4)\*

## Schedule 5, Tax Calculation Supplementary – Corporations (S5)\*

The following lines have been removed from the schedule:

- line 565, Nova Scotia film industry tax credit;
- line 836, Certificate number;
- line 595, New Brunswick film tax credit; and
- line 850, Certificate number.

The custom **British Columbia political contribution - senate nominee elections tax credit** field has also been removed because this tax credit was announced in the British Columbia Bill 17 in 2013 which did not receive Royal Assent.

In addition, the amount on line 568 is now calculated based on the amount on line 300 from the new Schedule 351 (S351). When opening a file prepared with a prior version of *Cantax T2*, if an amount was entered on line 568, it will be retained as an overridden amount.

## Schedule 7, Aggregate Investment Income and Income Eligible for the Small Business Deduction (S7)\*

## Schedule 8, Capital Cost Allowance (CCA) (S8)

Following the announcement of the federal and provincial government authorities concerning the acceptance of returns that are considering the immediate expensing measure, the following custom elements have been added on screen only:

- The **Immediate expensing** custom column at the end of the first row in the **Capital cost allowance** table.
- The custom question **Is the corporation a CCPC eligible for the immediate expensing measure for the current taxation year?**. The answer to this question must be **Yes** for the program to perform the calculations related to the immediate expensing measure.
- The custom **Allocating the immediate expensing limit among associated eligible persons and partnerships** table. This table allows you to allocate the limit between the eligible corporations, individuals, and partnerships that are part of an associated group.
- Line **Amount eligible for immediate expensing in the current taxation year** which is used to calculate the prorated allocated limit for a taxation year shorter than 365 days.

Note that the CRA will update Schedule 8 in the coming months to include the immediate expensing calculations. Until then, the amount claimed for immediate expensing has been added to line 217.

Also note that the CRA has informed us that adjustment requests for returns to consider the immediate expensing measure will be processed only when Bill C-19 receives Royal Assent.

In addition, modifications have been made in the following forms:

- Schedule 8 Other, **Capital Cost Allowance - All Other Classes (S8OTHER)**
- Schedule 8C, **Capital Cost Allowance - Class 10.1 Autos (S8C)**
- Schedule 8L, **Capital Cost Allowance - Leaseholds and Franchises (S8L)**
- Form Income Analysis, **Schedule of Rental Income (S7-R)**

These modifications include the addition of the following lines in all forms:

- **Cost of additions that are designated immediate expensing property (DIEP) included on line 203**
- **Immediate expensing**

In addition, in Schedule 8C, custom boxes **The property is a designated immediate expensing property (DIEP)** and **The property was a DIEP in a prior tax year** as well as line **Proceeds of disposition of DIEP** have been added. Box **The property is a designated immediate expensing property (DIEP)** will be set to **Yes** when the date acquired or the

commencement date that has been entered is after April 18, 2021.

Also, in Schedule 8L, in both **Leaseholds and Franchises** sections, custom box **The property is a designated immediate expensing property (DIEP)** box has been added.

Note that a property must be designated as a DIEP no later than the day of the twelfth month after the corporation's filing due date for the taxation year to which the designation relates. The amount entered on line **Immediate expensing** has been added to both lines **Maximum allowable CCA** and line 217, **CCA claimed**.

### **Schedule 31, Investment Tax Credit - Corporations (S31)\***

### **Schedule 58, Canadian Journalism Labour Tax Credit (S58)\***

### **Schedule 59, Information Return for Non-Qualified Securities (S59)**

Use this schedule if the filing corporation is an employer to report, as required under subsection 110(1.9), that a security to be issued or sold under an employee security option agreement between your employee and a qualifying person is a non-qualified security. You must file this schedule on or before the filing due date for the tax year of the particular qualifying person (which may be a person other than the employer) that includes the day on which the agreement is entered into.

Above the **Non-qualified securities reporting** section, the custom question which is on the screen only, **If you must file the information return for non-qualified securities under subsection 110(1.9) ITA, do you have to file it with the filing corporation's T2 return?**, has been added, and when you answer **Yes** to this question, the schedule will be applicable; it will be filed with the T2 return and box 274 of Schedule 200 (T2) will be checked. If you must file this schedule before the filing due date of the filing corporation, answer **No** and print the schedule by using Shift+F11 shortcut keys. When you answer **No**, this schedule will not be filed with the T2 return, but box 274 of Schedule 200 will still be activated.

The custom question, **Do you want to roll forward the data in column 1?**, has also been added. When you answer **Yes** to this question, the names of the employees will be kept on the following year's tax return.

### Schedule 63, Return of Fuel Charge Proceeds to Farmers Tax Credit (S63)

To claim this refundable tax credit for a taxation year ending in 2021 or 2022, you must use this schedule if the corporation operates a farming business in one of the following designated provinces: Ontario, Manitoba, Saskatchewan or Alberta. To benefit from this tax credit, the total of farming expenses minus mandatory inventory adjustments, optional inventory adjustments and non-arm's length transactions must be equal or superior to \$25,000 in section 1. You must make sure that the amounts calculated on lines 1B, **Mandatory inventory adjustments**, and 1C, **Optional inventory adjustments**, are solely related to section 28 of the Income Tax Act. Please override these lines if necessary.

In the case of a corporation that has a permanent establishment in more than one jurisdiction, the total of eligible farming expenses of line 100 will be allocated to each designated province based on the relevant proportion under which taxable income is allocated under Part IV of the *Income Tax Regulations*, in parts 2 to 5. Then, in part 6, eligible farming expenses allocated to the designated province(s) will be multiplied by the payment rate for the calendar year. The payment rate for the 2021 calendar year is 0.147%, and the payment rate for the 2022 calendar year is 0.173%. In a taxation year that straddles the 2021 and 2022 calendar years, a calculation will be done for the 2021 year and another for the 2022 year, relative to the number of days in the taxation year in each calendar year. Afterwards, the amount of line 395, **Return of fuel charge proceeds to farmers tax credit for all designated provinces**, will be carried to line 495, **Total return of fuel charge proceeds to farmers tax credit**, of part 7. If there is an amount on line 495, the schedule will be applicable and that amount will be carried to line 795, **Return of fuel charge proceeds to farmers tax credit**, of Schedule 200 (T2). In addition, when Schedule 63 is applicable, box 273 of Schedule 200 will be activated.

When the corporation is a member of a partnership, enter the amount of box 237 from each T5013 slip to lines 400 to 430, according to the province.

### Schedule 89, Request for Capital Dividend Account Balance Verification (S89)\*

### Schedule 91, Information Concerning Claims for Treaty-Based Exemptions (S91)\*

### Schedule 97, Additional Information on Non-Resident Corporations in Canada (S97)\*

### Schedule 141, Notes Checklist (GIFI 141) \*

In Part 1, the question **Were financial statements prepared?** has been added to line 111.

In Part 2, the option **Other** has been added to line 198.

Additionally, **Part 5 - Information on the person who prepared the information return** has been added. Line 110 has been moved to this new part.

### T106 Summary, Information Return of Non-Arm's Length Transactions with Non-Residents (T106SUM)\*

### T106 Slip (T106#01)\*

A new version of Form T106 for taxation years starting after 2021 has been integrated into the program and only displays when the taxation year covered by the return starts after 2021. For taxation years starting prior to 2022, the previous version of the form must be used.

In the version of the form that applies for taxation years starting after 2021, new fields have been added in the T106 Slip:

- The field **Taxpayer Identification Number (TIN)** has been added at the beginning of Part II;
- In Part IV, a line has been added to indicate the information regarding an investment in the reporting entity by the non-resident;
- At the end of Part IV, new fields allow you to indicate if a **Pertinent Loan or Indebtedness (PLOI)** election was made and, if applicable, the amount of deemed interest related to the election.

In addition, for taxation years starting after 2021, when a reporting person's total amount of transactions with a non-resident during the taxation year is below \$100,000, it is not required to report these transactions in Part III of the T106 Slip. For taxation years starting prior to 2022, the threshold remains at \$25,000.

Finally, it is no longer possible to enter a negative value in all the fields of Parts IV, V and VI of the T106 Slip. When opening a file prepared with a prior version of *Cantax T2*, if a negative value was entered in one of these parts, it will not be retained. The ending balances calculated in Parts IV and VI will also be

recalculated to disregard negative values, which will affect the amounts carried forward as beginning balances.

### **T217, Election or Revocation of an Election to use the Mark-to-Market Method (T217)\***

### **T1134, Information Return Relating to Controlled and Non-Controlled Foreign Affiliates (T1134SUM)\* and T1134 Supplement (T1134S#01)\***

#### **Instalment, Schedule of Instalments (INSTAL)**

Any instalment remittances greater than \$10,000 made to the Receiver General of Canada must now be made electronically, either through the online services of a financial institution, the CRA's **My Payment** service, a pre-authorized debit agreement set up on the CRA's **My Business Account** Web site or via wire transfer. A reference to this requirement has been added to the **Federal tax payable** paragraph in the Client letter and the Client EFILE letter templates.

#### **Transmission of supporting documents accompanying the T1135 form**

Supporting documents accompanying the T1135 form can now be electronically transmitted. If the T1135 form has been accepted for processing and sends a confirmation number, the supporting documents can then be transmitted. If the supporting documents meet the basic requirements, the CRA will send a confirmation number within seconds. This means that the supporting documents have been accepted for processing. If you are using *Cantax* with a CIF version, the software will automatically display the confirmation number in the appropriate field in the new **EFILE Information for the transmission of supporting documents (T1135-Docs)** section of the **Electronic filing** section in the T1135 form (T1135). If you are using a T2Plus version, it will also be shown in the **T1135 - Docs Confirmation #** field under the **General** tab in the **File Information** dialog box.

### **AgriStability and AgriInvest Programs**

#### **AgriStability and AgriInvest Programs (AGRI/HAGRI) – Ontario\***

#### **AgriStability and AgriInvest Programs (AGRI/HAGRI) – Prince Edward Island\***

The following changes have been made to Form Statement A, Statement of Farming Activities for Corporations:

- In the **Participant Identification** section, the **SIN #** field has been removed.

- In the **Production (Crop) Insurance (PI) Information** section, the fields **What name is listed on your Production (Crop) Insurance Agreement?** and **If you have been previously enrolled under another Name or PI#, please indicate Name or PI#** have been added.
- In the **Shareholder Information** section, the **Social Insurance Number** field has been removed.
- In the **Partnership Information** section, the **Social Insurance Number** field has been removed.

### **Ontario**

#### **Schedule 502, Ontario Tax Credit for Manufacturing and Processing (S502)\***

Fields 1A and 1C become lines 030 and 040 that are now part of the lines in the electronic data transmission or in the bar codes transmitted to the CRA.

#### **Schedule 564, Ontario Book Publishing Tax Credit (S564#01)\***

### **Alberta**

#### **AT1, Alberta Corporate Income Tax Return (AT1)\***

Line 064, **Deduct: Royalty Tax Deduction** (Schedule 5, line 021), has been removed.

#### **AT1 Schedule 12, Alberta Income/Loss Reconciliation (AT1-S12)\***

Line 092, **Income exempt under ITA paragraph 149(1)(t)**, has been removed.

#### **AT1 Schedule 13, Capital Cost Allowance (CCA) (AT1-S13)**

The calculation of the CCA claimed has been modified to take the changes related to the immediate expensing measure into account for property acquired after April 18, 2021, and before 2024.

In addition, these modifications also apply to the CCA calculation in the following Alberta schedules:

- Alberta CCA, **Class 10.1 Autos (AT1-S13C)**
- Alberta CCA, **Leaseholds and Franchises (AT1-S13L)**
- Alberta **Rental Income and Expenses Analysis (AT1-S13R)**
- Alberta **Capital Cost Allowance - Summary (AT1-S13SUM)**

We invite you to review the note relating to Schedule 8 (S8), which describes the changes made to the federal calculation. You can also consult the [Alberta Corporate Tax Act special notice vol. 5 no. 62](#) about the application of the Federal immediate expensing measure and capital cost allowance.

## Saskatchewan

### Schedule 411, Saskatchewan Corporation Tax Calculation (S411)\*

The subsection relating to the additional deduction for credit unions has been removed. This subsection applied to taxation years that had days before the year 2020. It is no longer possible to enter such taxation years in this version of *Cantax T2*.

## Manitoba

### Schedule 384, Manitoba Paid Work Experience Tax Credit (S384)\*

### Schedule 387, Manitoba Small Business Venture Capital Tax Credit (S387)\*

### Schedule 389, Manitoba Book Publishing Tax Credit (S389)\*

## Yukon

### Schedule 444, Yukon Business Carbon Price Rebate (S444)\*

The calculation of line 500 of Part 3 as well as the note 6 have been updated, for the tax year ending after March 31, 2022, to take into account the new business rebate factor of \$39.62 for each \$1000 of eligible Yukon undepreciated capital cost (UCC).

In addition, class 56 has been added to paragraph 5(c) of the *Carbon Price Rebate General Regulation* and it applies to taxation years that end after 2021. When this class is selected at line 200, the prescribed inclusion rate at line 205 is 500%.

## Nunavut

### Schedule 481, Nunavut Corporation Tax Calculation (S481)\*

The lines relating to the number of days in the taxation year before July 1, 2019, have been removed from the schedule. When opening a file prepared with a prior version of *Cantax T2*, if an amount was entered on one of those lines, it will not be retained.

## Nova Scotia

### Schedule 351, Additional Certificate Numbers for the Nova Scotia Capital Investment Tax Credit (S351)

This new schedule is used to enter the additional certificate numbers for the Nova Scotia capital investment tax credit. Use this schedule only if you have more than one certificate number for the credit.

## Prince Edward Island

### Schedule 321, Prince Edward Island Corporate Investment Tax Credit (S321)\*

### Schedule 322, Prince Edward Island Corporation Tax Calculation (S322)\*

Line 2 relating to the number of days in the taxation year before January 1, 2020, has been removed from the schedule. When opening a file prepared with a prior version of *Cantax T2*, if an amount was entered on this line, it will not be retained.

## Deleted Forms

### New Brunswick

- Schedule 365, Additional Certificate Numbers for the New Brunswick Film Tax Credit (S365)

### Nova Scotia

- Schedule 345, Additional Certificate Numbers for the Nova Scotia Film Industry Tax Credit (S345)

## New & Revised Guides

### Federal

- T2 Corporation - Income Tax Guide 2021
- T7B Corp. - Corporation Instalment Guide 2022

### AgriStability and AgriInvest

- RC4060, Farming Income and the AgriStability and AgriInvest Programs Guide
- Prince Edward Island - AgriStability Program Farming Income & Expense Guide
- Prince Edward Island - AgriStability Program Supplemental Forms Guide



## Technical Enhancement


### Transmission of supporting documents accompanying the T1135 form

The CRA allows preparers to electronically transmit supporting documents to accompany the T1135 form. The supporting documents are transmitted electronically once the transmission of the T1135 form is accepted. Note that if the T1135 form is rejected, no supporting document will be filed and the EFILE status of these documents will remain "Eligible." You can receive several confirmation numbers; according to the CRA requirements, it is allowed to send a maximum of 10 documents or 350 MB per transmission. However, the application will automatically loop until all files are transmitted. You can transmit the supporting documents using the **Internet Filing/Transmit T1135 - Docs** menu. Note that you cannot electronically transmit the supporting documents using a Web Access Code (WAC) with *Cantax T2*; an EFILE number must be used to transmit such documents.

### Attach a supporting document accompanying the T1135 form transmitted electronically

You can now attach a supporting document accompanying the T1135 form transmitted electronically. Several modifications have been made in the **Attached Files** tab of the **Files Information** dialog box to transmit this supporting document. To attach a supporting document to a T1135 form, click



the **Attach file** icon (  ) and select the file you want imbedded into your *Cantax* data file. To transmit a supporting document with a T1135 form, select the file you want to transmit in the **File** column. In the "Selected file details" section, click the **T1135 - Docs** tab, then select the **Transmit** check box. Select the type of document you want to transmit in the **Type of document** drop-down list. The "T1135 - Docs" reference will be displayed in the **Transmit** column if a document is selected for a T1135 - Docs transmission.

## Filing Requirements

### Requirements for Filing Corporate Returns

Please refer to the **Filing Requirements** help topic of the program for an explanation on the requirements of the various tax authorities for filing corporate returns.

A chart is also available under the **Printing - Requirements for Filing Corporate Returns** help topic, which further explains the requirements of the various tax authorities.

## Cantax e-Bulletin

For your convenience, you are automatically subscribed to the **Cantax e-Bulletin**, a free e-mail service that ensures you receive up-to-date information about the latest version of *Cantax T2*.

If you want to review your subscription to **Cantax e-Bulletin**, visit

<https://support.wolterskluwer.ca/en/newsletter/?inc=manage>.

You can also send an e-mail to [cservice@wolterskluwer.com](mailto:cservice@wolterskluwer.com) to indicate the products for which you wish to receive general information or information on our software (*Cantax T1*, *Cantax T2*, *Cantax FormMaster* or *CCH Accountants' Suite*).



### E-mail

Customer Service:

[cservice@wolterskluwer.com](mailto:cservice@wolterskluwer.com)

Tax and Technical support:

[csupport@wolterskluwer.com](mailto:csupport@wolterskluwer.com)

### Telephone

1-800-268-4522

### Web Site

<https://support.wolterskluwer.ca/en/support/>