

Personal Taxprep

Release Notes

Personal Taxprep 2017 v.5.0

T1/TP1

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Modifications Made to Version 5.0

Tax Modifications

The modifications made to version 5.0 only relate to tax rates and the addition of extra calculations. The 2018 federal and provincial government tax rates which were known at the time of this release have been incorporated to help you forecast your clients' tax situation for the next taxation year (with the Planner mode).

Federal

Donations – Charitable Donations (Jump Code: DONATIONS)

The first-time donor's super credit applied to cash donations made after March 2013, up to \$1,000, reported for a single taxation year between 2013 and 2017. Because the first-time donor's super credit failed due at the end of 2017, the calculations have been modified to no longer compute the credit.

Extending the rules relating to income tax on split income

As announced in Bill C-74, arising from the Department of Finance Canada, the rules relating to income sprinkling will undergo important changes starting with the 2018 taxation year. One of these changes concerns the age of individuals who can be subject to income tax on split income. Under the new rules, individuals of more than 17 years of age will be subject to income tax on split income, while previously, only individuals of less than 18 of age could be affected. By proposing such changes, the Government wants to limit the ability of owners of private corporations to lower their personal income taxes by sprinkling their income to family members who do not contribute to the business. These new rules have not been integrated into the current version of the program because of their complexity, but will be into version 1.0 2018 of the program.



Tax credit for experienced workers

The measures that were announced in the Québec Budget tabled on March 27, 2018, with regards to the tax credit for experienced workers, could not be included in version 4.0, but have been in version 5.0. These measures concern the age of eligibility for the credit, which decreased from 62 years of age to 61 years of age as of the 2018 taxation year, and the maximum amount of the eligible work income on which the tax credit is calculated, which was increased by \$1,000 as of the 2018 taxation year.

TP-1029.9 – Tax Credit for Taxi Drivers or Taxi Owners (Jump Code: Q1029.9) – Withdrawal of the temporary increase in the calculation of the Tax credit for taxi drivers

Following the news release sent by *Revenu Québec* on April 6, 2018, to all software designers, we modified the calculation of the tax credit for taxi drivers to exclude the temporary increase, which had been announced in the Québec Budget tabled on March 27, 2018. We had integrated this new measure in version 4.0 of *Personal Taxprep 2017*. The news release mentioned not to make any modification to the software programs in respect of this temporary increase and that the required adjustments would be made in *Revenu Québec* systems to determine a fair contribution for all taxpayers affected by this measure.



ON428 – Ontario Tax (Jump Code: ON 428)

Here are the measures that were announced in the budget for the 2018 taxation year and that were integrated to the current version of the program, but only in Planner mode or for early-filed returns:

- Abolishment of the Ontario surtax:
The Government of Ontario proposes to eliminate the Ontario surtax and replace it with new tax rates and brackets. The rates related to the Ontario surtax have been set to zero in the table of rates.
- Addition of new tax rates and brackets:
The Government of Ontario proposes to replace the last three tax brackets with five new brackets, for a total of seven brackets, and to add tax rates accordingly. These new brackets have been added to the calculation in the program.
- Increase in the Ontario Charitable Donations Tax Credit that applies to charitable donations over \$200:

The Government of Ontario proposes to increase the credit rate from 11.16% to 17.5% on the portion of donations over \$200. The rate changes have been added to the calculation in the program.



PROV BEN – Provincial or Territorial Benefit Worksheet (Jump Code: PROV BEN)

The BC family bonus is abolished beginning in July 2018. Therefore, this benefit is no longer calculated in Form PROV BEN in version 5.0 of *Personal Taxprep 2017*.

About

Personal Taxprep 2017 v.5.0 contains the forms released by the Canada Revenue Agency (CRA) and *Revenu Québec* for the 2017 taxation year.

This version of *Personal Taxprep* was updated to integrate the most recent tax measures pursuant to the 2017 taxation year.

This version is approved for:

- Paper filing;
- EFILE;
- Electronic filing of Form T1013;
- Electronic filing of Form T1135;
- Using the *Auto-fill T1 return* (AFR) service (**TaxprepConnect** functionality);
- The ReFILE service;
- The transmission of returns for taxpayers in multiple-jurisdiction situations;
- The PAD (Pre-authorized debit);
- The Express NOA (Notice of Assessment);
- Printing the 2D bar code (printed on the federal and Québec returns as well as on Form T1013);
- Electronic filing via NetFile Québec.

Training

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

Rolling Forward Preparer Profiles

Once your preparer profiles from last year are rolled forward to the current year, it is important to verify that the options defined with respect to the returns of your clients and to the electronic filing of data (EFILE) still correspond to your situation for the current season. For more information on the new options

available in the preparer profiles of the current version, please refer to the “[Modifications Made to Forms](#)” section.

TaxprepConnect for the 2017 tax season

Important dates



Federal

February 12, 2018 - The *Auto-fill T1 return* service opened. The CRA tax data has been available for download using **TaxprepConnect** since version 2.0 of *Personal Taxprep 2017*. This year, the list of information relating to income tax has been enhanced to include:

- The repayable balances for the Home Buyers’ Plan (HBP) and the Lifelong Learning Plan (LLP);
- A new indicator in the “Client Data Enquiry (CDE)” section indicating that the correspondence from the CRA previously sent to this client has been resent to the CRA as it could not be remitted to the recipient.



Québec

March 5, 2018 - The *Tax Data Download* service opened. The *Revenu Québec* tax data can be downloaded using **TaxprepConnect** commencing with version 3.0 of *Personal Taxprep 2017*.

Auto-fill T1 return – Downloading prior-year data

It will now be possible to download tax data from the previous two years (2015 and 2016). To download data of a given year, you will have to use the *Personal Taxprep* program of the year in question.

The CRA will gradually make available data of additional taxation years until data of the three prior years is available (in addition to the current-year data).

Note that only data on slips of prior years will be available; data that does not relate to a specific year, such as carried forward balances, will not be available.

T5008 Slips Reconciliation (Jump Code: CONNECT T5008 REC)

This new form has been designed to allow you to aggregate several downloaded T5008 slips in a single copy to reconcile with data on investment accounts provided by securities brokers.

In addition, an option in the **TaxprepConnect** tab of the preparer profiles has been added to allow you to use this new form by default for all returns.

T5008 slips

If the taxpayer has 500 T5008 slips or more, they will not be provided by the CRA through the *Auto-fill T1 return* service and, as a result, they will not be downloaded in the return. However, note that all other available data for this taxpayer will be downloaded. If the limit of 500 slips is reached, a warning message will display in the T5008 section of Form *TaxprepConnect Download* (Jump Code: **CONNECT**) and in Form *T5008 Slips Reconciliation* (Jump Code: **CONNECT T5008 REC**).

T3 Slips Reconciliation (Jump Code: CONNECT T3 REC)

The transfer of reconciled copies to Form *TaxprepConnect Download* (Jump Code: **CONNECT**) has been enhanced to allow you to perform an individual transfer of the reconciled copies.

Moreover, to help with the reconciliation of the T3 slips and the RL-16 slips, *Total* lines as well as additional columns for boxes 34 and L have been added to the different tables in the form.

Improve Your Productivity



Federal

Preparer Profiles

CLIENT LETTER tab

The new “Additional letter(s) to print” section allows you to make the additional letters applicable for printing purposes. You need to select the box(es) corresponding to the additional letters that you want to use and then define the “If applicable” value for these additional letters in your print format.

T1135 – Foreign Income Verification Statement (Jump Code: 1135)

A check box has been added at the top of each section of Part B to allow you to split property between the taxpayer and the spouse. By selecting this box, you will have access, for each property, to fields allowing you to enter the percentage held by the taxpayer and the spouse.

Based on these percentages, *Personal Taxprep* will calculate the share held by each of the spouses in their respective return.

Note that you cannot enter a value different from 100% for the percentage held when the data relating to a property is transferred from Form T776, Foreign, T5008 or ACB, or Schedule 3.

Modifications Made to Version 4.0

Planner rate table – Several 2018 rates updated

Most of the 2018 rates, available at the time this version was released, have been updated in the program (including the provincial tax brackets and non-refundable tax credits) in order to estimate the total tax liability for the 2018 taxation year.



Québec

March 27, 2018 Québec Budget – Measures not integrated in the table of rates in the Planner mode

Here are the measures that have been announced in the Québec Budget but have not been integrated in the current version of the program:

- The tax credit for experienced workers:
 - This measure relates to the age of eligibility for the credit, which is lowered from 62 to 61 years of age as of the 2018 taxation year, as well as the maximum amount of eligible work income on which the tax credit is calculated, which is increased by \$1,000 as of the 2018 taxation year.
- The tax credit for dividends:
 - For dividends paid after March 27, 2018, the rate of the credit for ordinary dividends decreased from 7.05% to 6.28%, while the rate of the credit for eligible dividends decreased from 11.90% to 11.86%.

A diagnostic will display in those situations when preparing an early-filed return for the 2018 taxation year (pre-bankruptcy or death), as well as when using the Planner mode.



Ontario

March 28, 2018 Ontario Budget – Measures not integrated in the table of rates in the Planner mode

Here are the measures that have been announced in the Ontario Budget for the 2018 taxation year, but have not been integrated in the current version of the program:

- Eliminating the Ontario surtax:
 - The Government of Ontario is proposing to eliminate the Ontario surtax and to replace it with new rates and brackets.
- Adding new rates and brackets:
 - The Government of Ontario is proposing to replace top three tax brackets with five new

ones, for a total of seven brackets, and to adjust tax rates accordingly.

- Increasing the Ontario donations tax credit rate that applies on the portion of donations that exceeds \$200:
 - The Government of Ontario is proposing to increase the tax credit rate that applies on the portion of donations that exceeds \$200 from 11.16% to 17.5%.

A diagnostic will display in those situations when preparing an early-filed return for the 2018 taxation year (pre-bankruptcy or death), as well as when using the Planner mode.

Technical change

This version includes an enhancement of the retrieval process of *Taxprep* files in the event of a system crash or breakdown. In addition, diskette-type storage mediums (A: or B:) are no longer compatible as this type of medium is now obsolete.

Forms, Schedules, and Workcharts Added to the Program



TP-436.C – Election to Defer the Payment of Income Tax Attributable to the Deemed Disposition of an Interest in a Qualified Public Corporation Held at the Time of Death

(Available since version 3.0)

Starting on February 22, 2017, the legal representative of a deceased person can elect to defer the income tax payable by this person, following the deemed disposition of an interest in a qualified public corporation. The legal representative must calculate the amount of income tax for which payment can be deferred and provide satisfactory security, no later than the deadline for paying the deceased person's income tax, for the taxation year in which the deemed disposition occurred. This measure applies to shares that are qualified shares at the time of the deemed disposition. For more information, read the "Information" section on page 2 of the form.

Modifications Made to Forms



Modification introduced in the 2018-2019 Budget, tabled on March 27, 2018

TP-1029.9 – Tax Credit for Taxi Drivers or Taxi Owners (Jump Code: Q1029.9)

In its March 27, 2018 Budget, the Québec Government announced a temporary increase of up to \$500 in the refundable tax credit for holders of a taxi driver's permit. This increase will be introduced for the 2017 and 2018 taxation years and will be added to the existing credit that can benefit a taxpayer who claims the tax credit for taxi drivers. With this increase, the maximum amount that can be claimed under this tax credit will be \$1,069 for 2017 and \$1,074 for 2018.

This change has been integrated into version 4.0 of *Personal Taxprep 2017*. As mentioned in the budget, new notices of assessment for the 2017 taxation year will be sent by *Revenu Québec*, no later than May 31, 2018, to all taxpayers with returns assessed under the previous measures.

Corrected Calculations

The following problems have been corrected in this release:

- TaxprepConnect Download - Partial download of the Canada Revenue Agency (CRA) and/or Revenu Québec data and/or impossibility of transferring the downloaded data
- Q2042 - Additional capital cost allowance of 35% in Québec for CCA classes 50 and 53
- Class 14.1 – Rolling forward the 2016 CEC closing balances to the new CCA class 14.1

Electronic Filing

Modifications related to EFILE



Forms T2091 and T1255

Data in Forms T2091 and T1255, *Designation of Property as a Principal Residence*, is electronically filed with the T1 return. Form SFD (T2091 or T1255), *Selected Financial Data* (Jump Code: SFD T2091), has been added in *Personal Taxprep 2017 v.1.0* to allow you to review data filed electronically for these forms. Note that even if data in Forms T2091 and T1255 is now filed electronically, you must continue printing these

forms have them signed when they are applicable. However, you no longer need to send a paper copy of these forms to a tax centre when the return is electronically filed. Make sure that you review your customized print formats due to the addition of Form SFD T2091.



Form TP-274

Form TP-274 is now included in the NetFile Québec electronic transmission. As a result, when the TP1 return is filed electronically (NetFile Québec), you no longer have to mail a paper copy of Form TP-274, along with, in particular, the federal documents mentioned on Form TP-274. Note that you must continue printing this form and have it signed when it is applicable.

Revenu Québec wants to receive paper copies of Form TP-274 along with the federal forms (T2091, Schedule 3 and the T1 return) mentioned in Form TP-274 only in the following situations:

- When the TP1 return is paper-filed (without electronic transmission);
- When the TP1 return is filed electronically but the Québec designation is not identical to the one made at the federal level.

The *Personal Taxprep* diagnostics and letters have been adjusted accordingly.

Forms TP-1029.AE and TP-1029.RE

Forms *Summary of EFILE Data Fields - TP-1029.AE* (Jump Code: QEFILAE) and *Summary of EFILE Data Fields - TP-1029.RE* (Jump Code: QEFILARE) have been added to *Personal Taxprep* as data they contain will be transmitted electronically with the TP1 return. Make sure to review your customized print templates as a result of the addition of these forms.

Information about EFILE

Transmission – Multiple jurisdictions

The returns of taxpayers in multiple-jurisdiction situations can be EFILED with version 3.0 of *Personal Taxprep 2017*.

T1013 – Authorizing or Cancelling a Representative (Jump Code: 1013)

Personal Taxprep 2017 v.2.0 has been approved for electronic filing of the 2017 version of Form T1013 and for printing the related 2D bar code.

For more information on the electronic transmission of Form T1013, consult the Help.

Federal

Important dates

- **February 26, 2018** - The EFILE On-Line transmission system opened.
- **January 25, 2019** - The CRA will stop accepting electronically filed T1 returns.

Registration and Renewal On-line

To renew your EFILE privileges for this year's tax season, you must follow the instructions provided on the "[Renewal](#)" page on the CRA Web site.

To register as a new electronic filer, you must register online by completing the [EFILE Registration On-Line form](#) on the CRA Web.

You will find more information concerning renewals and new applications on the [CRA Web site](#).

In order to be able to electronically file Form T1013, you must meet the following two criteria:

1. Have a valid EFILE number and password; and
2. Be a registered representative (online access).

A registered representative is a person who is registered with the CRA's *Represent a Client* service. To register with the service, go to <https://www.canada.ca/en/revenue-agency/services/e-services/represent-a-client.html>.

Québec

Important dates

- **February 26, 2018** - The NetFile Québec system opened.
- **February 26, 2018** - The Refund Info-line system opened.
- **January 25, 2019** - The NetFile Québec system will shut down.

NetFile Québec

- Tax preparers must register for [My Account for professional representatives](#) (available in French only), a secure space on *Revenu Québec's* Web site, if they have not already done so in the past. Note that renewal is automatic for persons who registered for this space in the past.
- Consult the page "[À qui s'adresse Mon dossier](#)" (available in French only) to see which profile applies to you and what actions you can perform online on behalf of a business or an individual.

Roll Forward

Rolling forward 2016 client files

Your 2016 client files must be rolled forward using the **Roll Forward** command on the **File** menu, or from the **Client Manager**, if you want to do a batch roll forward, before you can access them with this version.

Planner Files

You can roll forward client files created in Planner Mode in version 2016.

Slips

The roll forward is performed only for copies of slips in which amounts were entered last year as well as for copies including balances to carry forward, or attached notes or schedules to roll forward.

Attached notes and schedules

The attached notes and schedules are rolled forward, except if this option is cleared in the roll forward data options.

Rolling Forward ProFile, DT Max and TaxCycle client files (competitor products)

Make sure that the workstation's regional settings are set to "English (Canada or United-States)" before rolling forward.

Modifications Made to Version 3.0

Modifications Made to Forms

Federal

Early-filed returns

The calculation of pre-bankruptcy returns and the returns of deceased persons for the year following the year of the software program (early-filed returns) is up to date. *Taxprep* uses the tax rates, deductions and tax credits of the next year to calculate these returns. Therefore, if you prepare the 2018 return of a person deceased in 2018 with a 2017 version of *Taxprep*, the rates used in the calculations will be the rates for 2018 that were known on the date of this version release.

T7DR(A) – Tax Return Remittance Voucher (Jump Code: T7DRA)

The CRA now allows you to print a computer-generated facsimile of the T7DR(A) remittance voucher. We strongly recommend that you use the new facsimile version of this form, which is included in the program, as it is simpler to print and contains a customized OCR line and QR code.

As indicated on the form, the T7DR(A) remittance voucher can be used to pay a balance owing, either at a Canadian financial institution or, for a fee, at a Canada Post retail outlet. Note that if the payment is made at Canada Post, additional fees will be charged based on the amount payable.

The fee depends on the value of the tax payment, as per the table below.

Payment value	Fee
From \$1 to \$1,000.00	\$3.95
From \$1,000.01 to \$2,000.00	\$5.95
From \$2,000.01 to \$3,000.00	\$7.95

For more information, consult the following FAQ at: <https://www.paymentsource.ca/pay-in-person-cra/faq>.

Form T7DR(A) can also be used to accompany a payment by cheque to the CRA.

This form has been set to “If applicable” in the “Govt” and “EFILE” print formats.

The option to print Form T7DR(A) for all clients when there is a balance owing, which was previously located in the **Client Letter** tab of the preparer profiles, has been moved to Section C, “Options - Other forms” in the **Profile** tab.

However, if you still have old copies of the T7DR(A) (15) preprinted form that you would like to use, you can do so by using the T7DR(A) letter template. You will need, however, to copy this template and link it with an “additional client letter” to be able to print it.

Corrected Calculations

The following problems have been corrected in version 2017 3.0:

- CCH Scan import and Taxprep slips data import - T5 slip and RL-3 slip
- Exchange Rate - Schedule 3, ACB form and T5008 slip

Modifications Made to Version 2.0

Modifications Made to Forms



Federal

Change relating to the CRA tax centres

The CRA reorganized its tax centres and now, only the Winnipeg, Sudbury and Jonquière centres will accept mailed T1 tax returns.

We have modified Forms *Client Letter Worksheet* (Jump Code: **LW**) and *Label Worksheet* (Jump Code: **LABELS**) as well as the client letter so you can indicate the appropriate tax centre to which the T1 return must be mailed.

For the addresses of the CRA tax centres, consult the Agency Web site at <https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html>.

Note that the mailing address for the paper return and other correspondence for non-residents, deemed residents, emigrants, factual residents and immigrants has also changed. For these new addresses, consult the above Web site, as well as page 9 of the 2017 guide 5000-G, *General Income Tax and Benefit Guide*, which can be found at: <https://www.canada.ca/en/revenue-agency/services/forms-publications/tax-packages-years/general-income-tax-benefit-package/5000-g.html>. The above-mentioned forms as well as the client letter have been modified in version 2.0 of *Personal Taxprep 2017* for such taxpayers.

Client Letter Worksheet (Jump Code: **LW**)

The line *Electronic transmission of the amended T1 return (ReFile service)*, has been added to the “EFILE Electronic filing” section. The box for this line will be selected if you request the transmission of an amended T1 return in Form T1-ADJ.

T4A – Statement of Pension, Retirement, Annuity & Other Income (Jump Code: **T4A**)

Retirement Income Security Benefit

Veterans of the Canadian Armed Forces who:

- have reached the age of 65; and
- are eligible for a disability benefit; and
- were eligible for the Earnings Loss Benefit at the age of 65 as a result of being totally and permanently incapacitated; or
- were eligible for the Service Income Security Insurance Plan (SISIP) on or after April 1, 2006; and survivors:
 - who are no longer eligible for Earnings Loss; or
 - of Veterans who were eligible for RISB;

are eligible to receive the **Retirement Income Security Benefit (RISB)** under Part 2 of the *Canadian Forces Members and Veterans Re-establishment and Compensation Act*.

The RISB amount qualifies for purposes of the pension income amount (line 314 of Schedule 1) and can be split by the couples, provided that the total of the

defined pension income amount that they decide to split does not exceed the defined benefit limit, multiplied by 35 (\$102,006 for 2017). The defined benefit limit, multiplied by 35, is equal to the maximum defined benefits granted under the current limits applicable to registered pension plans on a 35-year career.

Enter this amount on line 127(1) of the T4A slip.

T5013 – Statement of Partnership Income (Jump Code: T5013)

The T5013 slip has been modified. Box 158, *Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property that is a QFFP*, has been removed from the slip.

Schedule 5 – Amounts for Spouse or Common-Law Partner (Jump Code: 5)

Before 2017, the program claimed the spouse or common-law partner amount in the return of the spouse who had the higher net income. This calculation has been modified in 2017 as a result of the introduction of the additional amount of maximum \$6,883 that can be claimed by a caregiver for a spouse who is infirm on line 304 of Schedule 1.

When neither one of the spouses qualifies for the Canada caregiver amount, the program claims the spouse or common-law amount in the return of the spouse with the higher net income, if applicable.

When one of the spouses (or both) qualifies for the Canada caregiver amount, the total of the amount for spouse or common-law partner (line 303) and the Canada caregiver amount for spouse or common-law partner (line 304) might be greater in the return of the spouse with the lower net income. These two amounts are then claimed in the return of that spouse and a diagnostic advises you of the choice made by the program. However, you can modify this choice by selecting the box **You are claiming the spouse or common-law partner amount**.

T1135 – Foreign Income Verification Statement (Jump Code: 1135)

A line has been added so that you can indicate the reporting method used to complete the form: simplified reporting method (Part A) or the detailed reporting method (Part B).

T1139 – Reconciliation of 2017 Business Income for Tax Purposes

Form T1139 has been modified for 2017. The calculation of the alternative method (fiscal periods that do not end on December 31) is now performed in

Part 1B instead of Part 2 and Part 2B is used to calculate the business income when the fiscal period is changed for a fiscal period ending on December 31.

Before 2017, Form T1139 only had to be signed when an election was made or revoked to have a fiscal period that was not ending on December 31. Starting in 2017, Form T1139 must now also be signed when an election was made in the past, and the form is used to calculate the additional business income.

T776 – Statement of Real Estate Rentals (Jump Code: 776)

For 2017, the CRA added, in Part 1, “Identification” of the form, a section used to indicate the name of the business. Therefore, for 2017, you will be required to indicate the name and the address of the business (or the individual) that manages the rental properties in Form T776.

In Part 3, “Income” of the form, you can now enter up to three different addresses of rental properties as well as income related to each of these.



T2125, T2042 and T2121 – Additional Deduction for the Québec Capital Cost Allowance (Jump Codes: 2125 CCA, 2042 CCA, 2121 CCA)

In the 2017-2018 Québec Budget, an additional deduction for capital cost allowance for certain eligible property acquired after March 28, 2017, has been introduced.

For classes 50 and 53 only, the question *Eligible for the additional Québec CCA of 35%* and the line *Additional CCA deduction of 35%* have been added in the CCA calculation forms for each type of business. The new line allows you to enter the eligible amount.

The line *Additional CCA deduction of 35%* has been added to subsection “Expenses relating to your business activities” of Forms TP-80, Q2042 and Q2121, to take into account the amounts entered on the line *Additional CCA deduction of 35%* in the CCA calculation forms for each type of business.

TP-726.30 – Income Averaging for Forest Producers (Jump Code: Q726.30)

This measure, which allows a forest producer to average part of his or her net income from commercial activities relating to a private forest over a maximum period of 7 years has been in effect since 2016. If a deduction was performed last year under this measure, an amount corresponding to all or at least 10% of the amount deducted in 2016 must be included in the income for that year. Diagnostics as well as a table listing the deductions performed and income inclusions

for each year have been added to ensure a follow up for the filing of a return for the current year or for an early-filed return for the 2018 taxation year (pre-bankruptcy or death), as well as for the use of the Planner Mode.

TP-1029.9 – Tax Credit for Taxi Drivers or Taxi Owners (Jump Code: Q1029.9)

This form is now a multiple copy form, because starting in 2017, a taxpayer can benefit from the tax credit for taxi owners if he or she is a member of a partnership that holds at least one taxi owner's permit, or if he or she is a member of an interposed partnership which is a member of a partnership that holds such a permit. On screen only, the "Taxpayer's situation" section has been added above Part 2, so that you can select the situation that corresponds to the taxpayer if the tax credit for taxi owners is claimed. There are now three possible options and they can all apply to the same taxpayer in the same year. In addition to the two above-described options, the taxpayer can claim, as before, the tax credit for taxi owners as an individual who holds at least one taxi owner's permit. A copy of the form will have to be completed for each of the situations that applies to the taxpayer.

Previously, the calculation of the tax credit for taxi drivers and the tax credit for taxi owners were both performed in Part 6. Now, the tax credit for taxi drivers is calculated in Part 2 while the tax credit for taxi owners is calculated in Section 3.4.

ASSISTANCE QC – Refundable Tax Credit for Child Assistance (Jump Code: QASSISTANCE)

In its November 2017 Economic Plan update, the Government of Québec introduced a new component of the refundable tax credit for child assistance (RTCCA) named "Supplement for the purchase of school supplies." This annual financial assistance of \$100 per child is intended for beneficiaries of the child assistance payment who have a child aged 4 to 16 on September 30, regardless of their family income. The beneficiary must also have custody of the child for the month in which the supplement is paid.

For the school year starting in September 2018, the payment will be made at the end of July 2018.

Taxprep automatically calculates this amount in the QASSISTANCE worksheet when the taxpayer is eligible.

Modifications Made to Version 1.0

What's New?

ID – Identification and Other Client Information (Jump Code: ID)

CRA online mail

Questions relating to the CRA online mail can now be found in the section entitled "CRA online mail." You must complete this section by answering either "Already registered," "Yes" or "No" to be able to EFILE a T1 return as the information in this section is used to complete Form T183.

A new section entitled "Notice of assessment or reassessment delivery options for a taxpayer not registered for the CRA online mail" has been added. If the taxpayer does not want to register for online mail (i.e. if you have answered "No" in the "CRA online mail" section), you must complete this section to be able to EFILE a T1 return as the information in this section is used to complete Form T183.

For more information consult the Help with respect to the ID form.

Forms, Schedules, and Workcharts Added to the Program



TP-1029.AE – Tax Credit for the Upgrading of Residential Waste Water Treatment Systems (Jump Code: Q1029.AE)

A taxpayer could qualify for the refundable tax credit for the upgrading of residential waste water treatment systems, if he or she meets the following conditions:

- he or she is a Québec resident;
- he or she entered into an agreement after March 31, 2017, with a qualified contractor so that he or she can carry out work for the upgrading of waste water treatment systems for an eligible dwelling.

The credit amount that can be claimed in 2017 for an eligible dwelling is equal to 20% of the eligible expenses paid in 2017, but after March 31, that exceed \$2,500. The maximum tax credit is \$5,000 per eligible dwelling.

TP-1029.RE – Tax Credit for the Restoration of a Secondary Residence (Jump Code: Q1029.RE)

Taxpayers whose secondary residence was damaged by the severe flooding that hit a number of Québec municipalities from April 5 to May 16, 2017, may be

able to claim the new tax credit for the restoration of a secondary residence. The tax credit has two components, i.e. the “Post-disaster clean-up and preservation” component that qualifies for a maximum credit of \$3,000 and the “Repair component,” which qualifies for a maximum credit of \$15,000, for a total credit that can reach \$18,000 per dwelling. To qualify for this credit the taxpayer must:

- Be resident in Québec.
- Be the owner or co-owner of the dwelling at the time of the disaster and at the time the expenses are incurred.
- Have obtained from the *Ministère de la Sécurité publique* or the municipality where the eligible dwelling is located, a certificate confirming that the land subjacent to the eligible dwelling was hit by flooding that occurred in a territory covered by the Special Financial Assistance Program Relating to Flooding that Occurred in Québec Municipalities from April 5 to May 16, 2017.
- If the application concerns expenses for repair work, have an expert's damage assessment report describing the damage caused to the residence.

TPF-1.X – Keying summary

For 2017, a new section has been added to the keying summary. Data from Form TP-274, *Designation of a Property as a Principal Residence* (Jump Code: Q274) displays in the summary.

If a property is designated as a principal residence and the income tax return is paper-filed, Form TP-274 as well as the TPF-1.X Summary must be enclosed with the return and mailed to *Revenu Québec*.

TPF-1.Z – Keying Summary for Form TP-1029.AE (Jump Code: Q1029.AE TPFZ)

A keying summary has been added to the program for 2017. Data of Form TP-1029.AE, *Tax Credit for the Upgrading of Residential Waste Water Treatment Systems* (Jump Code: Q1029.AE), is displayed in the summary.

If this tax credit is claimed and the income tax return is paper-filed, both Form TP-1029.AE and the TPF-1.Z Summary must be enclosed with the return and mailed to *Revenu Québec*.

TPF-1.Z – Keying Summary for Form TP-1029.RE (Jump Code: Q1029.RE TPFZ)

A keying summary has been added to the program for 2017. Data of Form TP-1029.RE, *Tax Credit for the Restoration of a Secondary Residence* (Jump Code: Q1029.RE), is displayed in the summary.

If this tax credit is claimed and the income tax return is paper-filed, both Form TP-1029.RE and the TPF-1.Z Summary must be enclosed with the return and mailed to *Revenu Québec*.

British Columbia

BC5838 – Children’s Fitness Tax Credit (Jump Code: BC5838)

This form has been added so you can enter fees paid for the registration of a child to a physical activities program. These fees give entitlement to the children’s fitness amount, a non-refundable tax credit. Previously, this amount was calculated on Form T1 Line 459, *Children’s Fitness Tax Credit*, which has been removed this year.

BC5841 – Children’s Arts Amount (Jump Code: BC5841)

This form has been added so you can enter fees paid for the registration of a child to an arts activities program. These fees give entitlement to the children’s arts amount, a non-refundable tax credit. Previously, this amount was calculated on Form Schedule 1 Line 370, *Children’s Arts Amount*, which has been removed this year.

Manitoba

MB5841 – Children’s Arts Amount (Jump Code: MB5841)

This form has been added so you can enter fees paid for the registration of a child to an arts activities program. These fees give entitlement to the children’s arts amount, a non-refundable tax credit. Previously, this amount was calculated on Form Schedule 1 Line 370, *Children’s Arts Amount*, which has been removed this year.

Yukon

YT5841 – Children’s Arts Amount (Jump Code: YT5841)

This form has been added so you can enter fees paid for the registration of a child to an arts activities program. These fees give entitlement to the children’s arts amount, a non-refundable tax credit. Previously, this amount was calculated on Form Schedule 1 Line 370, *Children’s Arts Amount*, which has been removed this year.

YT6392 – Children’s Fitness Tax Credit (Jump Code: YT6392)

This form has been added so you can enter fees paid for the registration of a child to a physical activities program. These fees give entitlement to the children’s

fitness amount, a refundable tax credit. Previously, this amount was calculated on Form T1 Line 459, *Children's Fitness Tax Credit*, which has been removed this year.

Modifications Made to Forms

Federal

Change relating to the CRA tax centres

The CRA reorganized its tax centres and now, only the Winnipeg, Sudbury and Jonquière centres will accept mailed T1 tax returns.

We have modified Forms *Client Letter Worksheet* (Jump Code: **LW**) and *Label Worksheet* (Jump Code: **LABELS**) as well as the client letter so you can indicate the appropriate tax centre to which the T1 return must be mailed.

For the addresses of the CRA tax centres, consult the Agency Web site at <https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html>.

Preparer Profiles

Profile tab

The option **Optimize the donations tax credits claimed by the couple by combining all of the amounts of donations entered in the DONATIONS forms of Taxpayer and Spouse** and the option **Transfer the amount of donations made in the current year by Spouse into Taxpayer's DONATIONS form to calculate the donations tax credit for Taxpayer** have been removed from this tab.

Note that the option **Optimize the donations tax credits claimed by the couple by combining all of the amounts of donations entered in the DONATIONS forms of Taxpayer and Spouse** will now be selected by default in Form *DONATIONS, Charitable Donations* (Jump Code: **DONATIONS**), for coupled returns. However, you can modify or cancel this choice directly in Form *DONATIONS*.

CLIENT LETTER tab

The option **T1013 in separate paragraph** has been removed from the "Regular letter options" section. Form T1013, *Authorizing or Cancelling a Representative* (Jump Code: **1013**), will no longer be listed as one of the forms to sign included in the client letters (Jump Codes: **CLP**, **CLD**, **CLE** and **CLCPL**): it will now be the object of a separate paragraph.

The option **Include the paragraph indicating that the taxpayer is already registered for the CRA's online**

mail service was added to the "Additional printing options" section. This option allows you to include a new paragraph in the letters reminding your clients that they must follow up on e-mails from the CRA and that their notices of assessment will no longer be mailed.

AUTHORIZATION FORMS tab

The option **The name of the representative or the business has changed and the authorization form must be filed again** has been added to this tab for Forms T1013, RC59 and MR-69. This option is to be used only when you have to file these forms again. Therefore, review the information relating to its use carefully.

Eligible capital property – transition to the new CCA class 14.1

Since January 1, 2017, eligible capital property is considered as class 14.1 depreciable property. The following forms have been modified to take into account the tax measures related to this change:

- Forms *Capital Cost Allowance* relating to Forms T2042, T2121, T2125, 1163 and T1273 (Jump Codes: **2042 CCA**, **2121 CCA**, **2125 CCA**, **1163 CCA** and **1273 CCA**) and;
- Forms *Eligible Capital Property* relating to Forms T2042, T2121, T2125, 1163 and T1273 (Jump Codes: **2042 CEC**, **2121 CEC**, **2125 CEC**, **1163 CEC** and **1273 CEC**).

Several diagnostics have been added to these forms to help you apply the transitory rules related to eligible capital property. Consult the Help for further details.

If the fiscal year of the business ended on December 31 for the 2016 taxation year, the eligible capital property balance shown on line F of the 2016 ECP form will be rolled forward to the section relating to the CCA of the business income statement, in class 14.1 created during roll forward. If the fiscal year did not end on December 31, 2016, the eligible capital property balance will be rolled forward to the CEC form to allow you to enter the acquisitions and dispositions that took place before January 1, 2017, and a class 14.1 will be created.

T5 – Statement of Investment Income (Jump Code: T5)

The data entry screen of the T5 slip has been modified: box 30, *Equity linked notes interest*, has been added to the slip.

The amount in this box represents the amount of interest accrued under subsection 20(14.2) of the ITA as a result of the disposition or transfer of linked notes. This amount will be updated to line 121 of the return.

T2202A – Tuition Amount Certificate (Jump Code: T2202A)

New Ontario and Saskatchewan columns

For purposes of calculating Ontario tax, the tuition tax credit can be claimed for 2017 for studies undertaken before September 5, 2017. As for the education amount, it can be claimed for the months of studies before September 2017. The tuition fees paid and the number of months of studies must be entered in the **Ontario** column so that the calculation of the Ontario tuition and education amounts can be performed.

For purposes of calculating Saskatchewan tax, the tuition tax credit and the education amount can be claimed for the period from January 1 to June 30, 2017. The tuition fees paid and the number of months of studies must be entered in the **Saskatchewan** column so that the calculation of the Saskatchewan tuition and education amounts can be performed.

Disabled student and calculation of the education amount

A disabled student who is registered part-time in an eligible training program can claim the full-time education amount instead of the part-time education amount, provided he or she is eligible for the disability amount for the year or an authorized person certifies, in a signed letter, that the student is registered in part-time studies because of a mental or physical disability. For a student in this situation, select the check box **Select this box if the taxpayer is eligible for the disability tax credit or if, during the year, he or she had a mental or physical disability and a qualified practitioner certified that the effects of this disability were such that it could not reasonably be expected that the taxpayer could be registered as a full-time student**, located at the top of the T2202A slip data entry screen. This box is taken into account for the calculation of the education amount in Schedule 11 for the following provinces and territories: British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Nova Scotia, Prince Edward Island, Newfoundland and Labrador, Northwest Territories and Nunavut.

Labour-sponsored funds tax credit (Jump Code: T5006)

The tax credit for the purchase of shares of federally registered labour-sponsored venture capital corporations has been eliminated as of January 1, 2017. Therefore, lines 411 and 419 have been removed from Schedule 1.

Only investment made in provincially registered labour-sponsored funds will qualify for the 15% tax credit on lines 413 and 414 of Schedule 1. The

maximum tax credit for provincially registered funds is \$750, i.e. 15% of a maximum investment of \$5,000.

The T5006 slip has been modified so that the tax credit will only be calculated if provincially registered funds are indicated on the slip.

RC62 – Statement of Universal Child Care Benefit (Jump Code: RC62)

The amount in box 10 of the RC62 slip only includes the lump sum payment of the UCCB that the taxpayer received during the year, even if this payment covers prior years.

Special calculation: Note that the CRA will not amend prior taxation years covered to include this income. However, if the UCCB lump sum payment is \$300 or more, the CRA will calculate the tax payable as if the taxpayer had received the payment in each of the prior years covered, if this calculation is more advantageous for the taxpayer. This special calculation does not apply when the taxpayer allocated the lump sum payment to a dependant and entered the payment amount on line 185.

Schedule 1 Line 364 – Public Transit Amount (Jump Code: 364)

Note that the public transit amount is eliminated as of July 1, 2017. Therefore, for 2017, only fees paid for the use of commuter public transit services for the period from January 1, 2017, to June 30, 2017, are eligible for the public transit amount.

Schedule 3 – Capital Gains (or Losses) (Jump Code: 3)

Section “Designation as a principal residence”

Commencing in 2017, the address, the year of acquisition and the proceeds of disposition of the principal residence should be indicated directly on Form T2091, *Designation of a Property as a Principal Residence by an Individual (Other than a Personal Trust)*, or Form T1255, in the case of a deceased taxpayer.

However, you will have to select the appropriate check box for the designation on line 179 of the “Designation as a principal residence” section in Schedule 3.

Schedule 5 – Amounts for Spouse or Common-Law Partner and Dependants (Jump Code: 5)

Before 2017, the Canadian tax regime allowed caregivers to claim the following non-refundable tax credits (in Schedule 1, *Federal Tax*):

- the credit for an infirm dependant (line 306);

- the credit for caregivers (for home care provided to a relative) (line 315);
- the credit for family caregivers.

For the 2017 and subsequent taxation years, these credits are replaced by the Canada Caregiver Credit (CCC). An individual can claim the CCC in respect of a spouse or common-law partner, a minor child or an eligible relative dependent on the individual during the year because of a mental or physical disability. However, you can no longer claim a credit in respect of non-infirm persons over the age of 65 residing with their children or grand-children (caregivers).

The CCC includes the following two components:

CCC - Amount that can be claimed on lines 303, 305 and/or 367

A maximum base amount of \$2,150 (which corresponds to the former family caregiver credit) is established for infirm dependants. This amount will be included in the following amounts (in Schedule 1, *Federal Tax*):

- the spouse or common-law partner amount (line 303);
- the amount for an eligible dependant (line 305);
- the amount for an infirm dependant aged 18 or older (line 367).

CCC - Amount that can be claimed on lines 304 and/or 307

An additional maximum amount of \$6,883 (in 2017) can be claimed by a caregiver in respect of each infirm dependant who is an eligible relative. This amount is reduced by the dependant's income in excess of \$16,163 (in 2017).

The caregiver does not have to live with the dependant to claim the credit.

In cases where an individual claims a spousal or common-law partner amount or an eligible dependant amount in respect of an infirm family member, the individual must claim the base amount of CCC, which is maximum \$2,150 for 2017. Where this results in less tax relief than would be available if the additional CCC amount, which is maximum \$6,883 for 2017, had been claimed instead (if the individual would be eligible for this amount), a supplement will be provided to offset the difference. This calculation will be performed on line 304. Note that the supplement is not applicable for an eligible dependant under the age of 18 at the end of the year.

Schedule 11 – Tuition, Education, and Textbook Amounts (Jump Code: 11)

Note that the education and textbook amounts are eliminated as of January 1, 2017.

T1ADJ – T1 Adjustment Request (Jump Code: T1ADJ)

The on-screen presentation of the steps required to use the ReFILE service (electronic transmission of amended returns) has been enhanced.

T183 – Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return (Jump Code: T183)

The applicability of Form T183 has been revised so that it does not become applicable when Form T1ADJ has been completed to make an adjustment request and the ReFILE service has not been selected.

T657 – Calculation of Capital Gains Deduction (Jump Code: 657)

The capital gains deduction relating to capital gains arising from dispositions made before March 19, 2007, can no longer be claimed, because the time period for including these capital gains reserves in income has expired. This cumulative deduction was \$250,000, which represented half of a lifetime exemption of \$500,000. The section that related to this deduction was removed from the form.

The capital gains deduction relating to capital gains arising from dispositions made between March 19, 2007, and December 31, 2017, can no longer be claimed, because the time period for including these capital gains reserves in income has expired. This cumulative deduction was \$375,000, which represented half of a lifetime exemption of \$750,000.

Capital gains arising from the disposition of property made after 2007 and before 2014 give rise to a \$375,000 cumulative deduction, which represents half of a lifetime exemption of \$750,000.

Capital gains arising from the disposition of property in 2014 give rise to a \$400,000 cumulative deduction, which represents half of the \$800,000 lifetime exemption. The amount of this cumulative deduction has been indexed for 2015 and 2016 and will continue being indexed each year, until it reaches \$500,000, which represents half of a lifetime exemption of \$1,000,000.

As a result, for the gains arising from the dispositions of property in 2015, the cumulative deduction is \$406,800, which represents half of a lifetime exemption of \$813,600.

For gains arising from the disposition of property in 2016, the cumulative deduction is \$412,088, which represents half of a lifetime exemption of \$824,176.

For gains arising from the disposition of property in 2017, the cumulative deduction is \$417,858, which represents half of a lifetime exemption of \$835,716.

In addition, for dispositions of qualified farm property or qualified fishing property made after April 20, 2015, the cumulative deduction is \$500,000, which represents half of the \$1,000,000 lifetime exemption. The dispositions of small business corporation shares do not give rise to this additional deduction.

Parts 3a to 3h of Form T657 allow you to claim the appropriate deduction based on the period during which the disposition took place.

T778 – Child Care Expenses Deduction (Jump Code: 778)

A modification has been made so that a non-resident spouse is no longer considered as an “other person” for purposes of calculating the child care expenses deduction. This modification arises from the opinion given by the CRA in the Interpretation Letter 2015-060371.

T1013 – Authorizing or Cancelling a Representative (Jump Code: 1013)

The applicability of the form has been modified to make it independent of the fact that a date of signature is present in the form when it is selected for electronic transmission. However, note that the electronic transmission eligibility remains unchanged. The date of signature is still mandatory to electronically transmit Form T1013.

T2091 – Designation of a Property as a Principal Residence by an Individual (Other than a Personal Trust) (Jump Code: 2091)

T1255 – Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual (Jump Code: 1255).

Commencing in 2017, the information relating to the disposition of a principal residence must be entered on Form T2091, or Form T1255, in the case of a deceased taxpayer.

Summary of Carryforward Balances – Federal (Jump Code: CFSUM)

The balances for home office expenses from the self-employed statements have been added.



RL-7 slip – Investments in an Investment Plan (Jump Code: QR7)

Boxes B to F, which related to the SSP II, have been removed from the slip.

TP1 Line 391 – Tax credit for workers 63 or older (Jump Code: Q391)

The age of eligibility for the credit has been reduced to include workers who were 63 on December 31, 2017. The maximum tax credit is determined based on the age of the taxpayer. It is:

- \$600, if the taxpayer was 63 on December 31, 2017;
- \$900, if the taxpayer was 64 on December 31, 2017; and
- \$1,200, if the taxpayer was 65 or more on December 31, 2017.

The maximum eligible employment income is also determined based on the age of the taxpayer. It is:

- \$4,000, if the taxpayer was 63 on December 31, 2017;
- \$6,000, if the taxpayer was 64 on December 31, 2017; and
- \$8,000, if the taxpayer was 65 or more on December 31, 2017.

Moreover, this tax credit is reduced by 5% of the employment income over \$33,755, where applicable. However, this reduction is not applicable if the taxpayer was born before January 1, 1951, and the tax credit is not more than \$600.

Schedule G – Capital Gains and Losses) (Jump Code: QG)

Section C, “Qualified farm or fishing property and qualified small business corporation shares”

Box 55 has been added to allow you to indicate that the taxpayer disposed of qualified shares in a corporation as part of the transfer of a family business. By selecting this box and clicking the **Add** button, you will be able to enter the information relating to the disposition of qualified shares in the different categories located under that box. The presumed capital gain on the sale of this type of property has to be limited to the available capital gain deduction amount.

The surplus that could be considered as a capital gain will have to be reported as a deemed dividend.

For purposes of the federal return, the total gain has to be reported in Schedule 4 as a deemed dividend.

**QC Donations – Charitable Donations - Québec
(Jump Code: QDONS)
Schedule V – Tax Credits for Donations and Gifts
(Jump Code: QV)**

These forms have been modified to reflect the changes to the tax credit for donations and gifts. Under these changes, donors with high income can now claim a 25.75% tax credit on the lesser of the following amounts:

- the portion of donations over \$200; and
- the portion of their taxable income over \$103,915.

However, the 24% rate continues to apply to donations not eligible for the 25.75% rate.

TP-274 – Designation of a Property as a Principal Residence (Jump Code: Q274)

When disposing of a property designated as a principal residence, complete the following sections of Form TP-274:

- Section 2, “Designation,” to confirm if the designation of the property as a principal residence has been made with the CRA and if it is an identical designation;
- Subsection 2.2, “Years covered by the designation,” to enter the periods or years covered for years prior to 1982 and/or years after 1981; and
- Subsection 2.3, “Certification,” to confirm certain information about the designated property.

The following forms must be attached to the return if it is paper-filed:

- TP-274, *Designation of Property as a Principal Residence* (Jump Code: Q274);
- T2091, *Designation of Property as a Principal Residence* (Other than a Personal Trust) (Jump Code: 2091);
- T1255, *Designation of Property as a Principal Residence by the Legal Representative of a Deceased Individual* (Jump Code: 1255) (for a deceased taxpayer);
- Schedule 3, *Capital Gains (or Losses)* (Jump Code: 3),
- T1 General, *Condensed - Income Tax and Benefit Return* (Jump Code: J CONDENSED).



ON428 – Ontario Tax (Jump Code: ON 428)

The amount for infirm dependants age 18 or older (line 5820) and the caregiver amount (line 5840) have been eliminated. These amounts are replaced by the Ontario caregiver amount (line 5819).

The Ontario caregiver amount can be claimed when the conditions giving entitlement to the amount on line 305 or on line 307 of federal Schedule 1 are met.

ON479 – Ontario Credits (Jump Code: ON 479)

The Ontario children’s activity tax credit (line 6309) and the Ontario healthy homes renovation tax credit (line 6311) have been eliminated.

In addition, taxpayers who reside in Ontario at the end of the current taxation year, who were at least 65 years old on the last day of the preceding taxation year and who paid an amount for their use of public transit services are entitled to a new refundable tax credit, i.e. the Ontario seniors’ public transit tax credit (line 6305). For 2017, the maximum credit that can be claimed is \$225, and only public transit services used from July 1, 2017, to December 31, 2017 give rise to the credit. For the following years, the maximum credit that can be claimed will be \$450, and public transit services used throughout the year will give rise to the credit.

ON COOP – Ontario Tax Credits for Self-Employed Individuals (Jump Code: ON COOP)

In its document *A Strong and Fair Ontario – 2017 Ontario Economic Outlook and Fiscal Review*, published on November 14, 2017, the Government of Ontario proposes to gradually eliminate the Ontario apprenticeship training tax credit and to replace it with a new grant. For 2017, only eligible expenditures for apprentices who started an apprenticeship program before November 15, 2017, qualify for the credit. Employers that had apprentices already registered in an eligible apprenticeship program on or before November 14, 2017, will continue to be eligible to receive this credit for up to 36 months.



British Columbia

BC428 – British Columbia Tax (Jump Code: BC 428)

Lines have been added to this form with respect to two new non-refundable tax credits, i.e. the volunteer firefighters’ amount (VFA) and the search and rescue volunteers’ amount (SRVA). An amount of \$3,000 can be claimed for the VFA or the SRVA if the following conditions are met: being a volunteer firefighter or a search and rescue volunteer during the year and at least 200 hours of eligible volunteer firefighting services or eligible search and rescue volunteer services have been completed in the year.

Also note that the line that related to the back-to-school amount was removed, because this credit is eliminated as of January 2017.

Alberta

AB428 – Alberta Tax and Credits (Jump Code: AB 428)

A section has been added to this form with respect to the new Alberta Investor Tax Credit. This refundable tax credit is available for investors who acquired shares in an eligible venture capital corporation that is registered in Alberta. The maximum amount for the Alberta Investor Tax Credit is \$300,000, for an annual maximum of \$60,000.

New Brunswick

NB S11 – Provincial Tuition and Education Amounts (Jump Code: NB S11)

Commencing in 2017, the New Brunswick tax credits for tuition and education amounts are eliminated. However, the unused tuition amount related to prior taxation years and the unused education amount from prior years can be claimed (only by the student) for 2017 and future taxation years.

Northwest Territories

PROV BEN – Provincial or Territorial Benefit Worksheet (Jump Code: PROV BEN)

The Government of Northwest Territories has revised its children's benefit program upwards to provide additional support to low and middle income families. The first payment under the enhanced program has been issued in July 2017. The new calculation is based on the number of children under 6 years of age and the number of children between 6 and 17 years of age. The benefit will be reduced if the adjusted family net income exceeds \$30,000, and will be eliminated if the adjusted family net income is \$80,000 or more. For more information on this new calculation, consult the Help of *Personal Taxprep* with respect to the PROV BEN form.

Yukon

YT428 – Yukon Tax (Jump Code: YT 428)

The amount for infirm dependants age 18 or older (line 5820) and the caregiver amount (line 5840) have been eliminated. These amounts are replaced by the caregiver amount for infirm dependants age 18 or older (line 5818). In addition, it is possible to claim the caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (line 5814).

The caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older can be claimed when the conditions giving entitlement to the amount on line 304 of federal Schedule 1 are met.

As for the caregiver amount for infirm dependants age 18 or older, it can be claimed when the conditions giving entitlement to the amount on line 307 of federal Schedule 1 are met.

YT (S11) – Territorial Tuition, Education, and Textbook Amounts (Jump Code: YT 11)

The education and textbook amounts are eliminated starting January 2017. However, Yukon students can still claim the unused territorial tuition, education, and textbook amounts for 2016 and prior years.

Forms Removed

Federal

- T1 Line 459, *Children's Fitness Tax Credit* (Jump Code: **J459**)
- Schedule 1, *Line 370 - Children's Arts Amount* (Jump Code: **J370**)

Québec

- TP1 line 448, *Health contribution* (Jump Code: **Q448**)
- TP-965.55.R, *Recovery of Deductions for Stock Savings Plan II (SSP II)* (Jump Code: **Q965.55.R**)

Ontario

- ON6309, *Ontario children's activity tax credit* (Jump Code: **ON 6309**)
- Schedule ON(S12), *Ontario Healthy Homes Renovation Tax Credit* (Jump Code: **ON S12**)

Saskatchewan

- T1284, *Saskatchewan Employee's Tools Tax Credit* (Jump Code : **1284**)
Note: While Form T1284 has been removed, the unused one-time trade entry credit amount can still be claimed on line 63 of Form SK428.

Technical Information

Technical Changes

File Sharing with the Technical Support

The **Send E-mail** command that previously appeared on the **Help/Technical Support** menu has been removed and replaced with the **Share Files** command. This command redirect you to the Wolters Kluwer [File Sharing](#) Web page where you can share your files with the Support Centre using a secure portal.

Possibility of validating customized templates

A feature was added so you can validate the fields used in all your customized letter templates as well as in all your customized filters and diagnostics, without having to open and review each of them. This feature allows you to make sure that no used field was deleted in the different versions of the program covering the same taxation year. Note that this validation is already performed automatically when rolling forward customized letter templates and customized filters and diagnostics from a previous version of *Taxprep*.

To validate your customized filters and diagnostics, access the **Filters and Diagnostics** view. Under **Tasks**, click **Validate templates** or right click in the “My Filters and Diagnostics” section and select the **Validate templates** option. All customized filters and diagnostics in the “My Filters and Diagnostics” section will then be validated.

To validate your customized letter templates, access the **Letters and Labels** view. Under **Tasks**, click **Validate templates** or right click in the “My Templates” section and select the **Validate templates** option. All customized letters in the “My Templates” section will then be validated.

When one or more errors are detected, a log displays to list the templates in which an error was detected as well as the cause of this error.

A red triangle displays on the templates in which an error was detected. Hover your cursor over the template for more information on the error.

Express NOA

If you are the taxpayer’s authorized representative with online access to their information and prior to transmitting the T1 return, you had indicated in Part F of Form T183 that the taxpayer wants to receive their Notice of Assessment (NOA) electronically (option 3 in Part F of Form T183), then you can download the Notice of Assessment (NOA) through *Taxprep* after the T1 return has been transmitted and accepted. This also applies to the Notice of Reassessment (NORA) issued for an amended return if the return was transmitted electronically using the ReFILE service.

Note, however, that when the taxpayer has elected to receive their NOA or NORA electronically, **a paper copy of the NOA or NORA will no longer be mailed by the CRA to the taxpayer** regardless of whether or not you download the NOA or NORA.

Once the return is transmitted and accepted, you can download the Notice of Assessment by clicking the **Download Express NOA** button in the **EFILE Transmission Results** dialog box or using the **Download Express NOA** option from the **Transmission** menu. The **eNOA Download** dialog box will display. You can select

the taxpayers for whom you want to download the Notice of Assessment. The **eNOA Status** column will indicate if a Notice of Assessment has already been downloaded. When you click the **Download** button, you will be connected to the CRA’s Tax Information Web service. Login to this service using your CRA credentials or CRA sign-in partner credentials. Once you have confirmed that the SINS displayed are correct, the eNOA data will be downloaded to *Taxprep*. The downloaded Notice of Assessment is available in **Form EFILE Information** (Jump Code: **EFILE INFO**) in each taxpayer’s return.

Where to Find Help

If you have any questions regarding the installation or use of the program, there are several options for getting help. Refer to the *Quick Start Guide* in the **Professional Centre** for tips and useful information on how to use the program. If you are in the program and need help, press F1 to get help on a specific topic.

Videos available in the Professional Centre and on our Web site!

To learn more about *Taxprep* or to become familiar with the different features, consult the videos available in the **Professional Centre** or at <https://www.taxprep.com>.

To view a tutorial, access the “Tutorials” section in the **Professional Centre**, or visit the *Taxprep* Web site and, in the **Support** menu, select your product, then click the 2017 tax year. Videos are displayed under the **Tutorials** link. Simple as that!

Taxprep e-Bulletin

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