

# Taxprep Forms

## Release Notes

### Taxprep Forms 2017 v.5.0

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#### About

*Taxprep Forms* is the most complete electronic library of income tax forms in Canada. Three versions are available: the Gold version includes more than 475 slips and forms issued by the Canada Revenue Agency (CRA) and *Revenu Québec* (RQ), while the Silver version includes nearly 220 and the Bronze version, nearly 20. To view the content of your version, access the **Forms** view of the program (by selecting **Go/Forms**). A list of the forms included in each version is also available in PDF format. You can consult this list on the *Taxprep Forms Professional Centre*, under the “Documentation” section, or on the *Taxprep* Web site, at <https://www.taxprep.com>, by selecting **Products/Taxprep Forms**.

#### Installation and Versions

Before installing the program, please read the *Installation Procedures* which are included with the

software package. This document is also available on the *Taxprep* Web site, at <https://www.taxprep.com>, when you select **Support/Products/Taxprep Forms**. Based on the activation key you have entered when installing the program, you will have access to the Gold, Silver or Bronze **version**. To find out the type of version you have installed, select **Help/About Taxprep Forms**. You will find the information in the **Additional Information** area of the dialog box.

#### 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 your clients always correspond to your situation for the current season.

#### Forms and Slips Coverage

The slips, RL slips and summaries included in *Taxprep Forms 2017* normally apply to the 2017 taxation year. You can nonetheless use them if you need to file a slip for the 2018 taxation year **before** the 2018 versions of the slips are made available by government authorities.

Individual forms can be used until they are updated by the CRA or RQ. Note that the **Taxprep e-Bulletin** notifies you each time an updated or new form is made available in a program update.

#### Opening Files and Rolling Files Forward

##### Client files with the .T17 extension

Client files with the .T17 extension that have been saved with *Taxprep Forms 2016* can be opened with *Taxprep Forms 2017* without having been rolled forward first. When opening that file, a dialog box displays and asks you if you want to recalculate the file

with the current version. By answering yes, you can simply continue working in the file. If you answer no, the data in the file will be locked. It can be unlocked later using the **Properties** dialog box (**File/Properties** command).

#### Client files with an extension other than .T17

Client files with a .T14, .T15 or .T16 extension that have been saved with a 2014, 2015 or 2016 version of *Taxprep Forms* can also be opened with *Taxprep Forms 2017* without having been rolled forward first. To open such a file, access the **Open** dialog box (**File/Open** command). Using the **Look in:** drop-down list, select the directory where the client file has been saved. Then, enter “\*.?” in the “File name:” box and press Enter to display the list of client files. You can then select and open the client file you want to access. When opening the client file, a dialog box displays and asks you if you want to recalculate the file with the current version. By answering yes, you can simply continue working in the file. If you answer no, the data in the file will be locked. It can be unlocked later using the **Properties** dialog box (**File/Properties** command).

#### Rolling forward client files

To roll files forward with *Taxprep Forms*, select **File/Roll Forward**.

*Taxprep Forms 2017* allows you to roll forward client files that were saved with the 2016 version of *Taxprep Forms* or *Cantax FormMaster*, which have the .T16 extension, as well as client files saved with *Taxprep Forms 2017* or *Cantax FormMaster 2017* that have the .T17 and .T18 extension.

*Taxprep Forms 2017* also allows you to roll forward client files that were saved with a 2014 or 2015 version of *Taxprep Forms* or *Cantax FormMaster*. To do so, access the **Roll Forward** dialog box (**File/Roll Forward** command). Using the **Look in:** drop-down list, select the directory where the client file has been saved. Then, select “CCH Forms (\*.T??)” in the “Files of type:” box to display the list of client files. You can then select and roll forward a client file.

Furthermore, *Taxprep Forms 2017* allows you to roll forward the files saved with the *AvanTax eForms* application that have a .T16N extension and the files saved with *Intuit’s ProFile FX* application that have a .16X extension.

**Note:** In a rolled-forward file, the taxation year cannot end after December 31, 2018.

#### Attached notes

Note that the attached notes are rolled forward, unless this option is disabled in the data roll forward options.

## Electronic Filing

*Taxprep Forms* enables you to electronically transmit data from the T5013 return (Silver and Gold versions) and the following slips and RL slips:

Slip	Version		
	Bronze	Silver	Gold
NR4		X	X
T3		X	X
T4	X	X	X
T4A	X	X	X
T4A-NR		X	X
T4RIF		X	X
T4RSP		X	X
T5	X	X	X
T5008		X	X
T5013		X	X
T5018		X	X
RRSP			X
RL-1 T4	X	X	X
RL-1 T4A	X	X	X
RL-1 T4ANR	X	X	X
RL-2 RIF		X	X
RL-2 RSP		X	X
RL-2 T4A		X	X
RL-3	X	X	X
RL-7		X	X
RL-8		X	X
RL-11		X	X
RL-15		X	X
RL-16		X	X
RL-18		X	X
RL-22		X	X
RL-24		X	X
RL-25		X	X
RL-27		X	X
RL-30		X	X
RL-31	X	X	X

## Specialized Returns

The returns listed below can also be filed electronically.

Return	Version	
	Silver	Gold
T3D		X
T3GR	X	X
T3M		X
T3P	X	X
T3RI		X
T3S		X
T1061		X
T2000		X

### Government requirements

At the federal level and in Québec, any filer filing more than 50 information slips of a same type must file the data electronically by Internet. Below that threshold, paper filing is accepted.

### Taxation years covered

Revenu Québec only accepts electronic transmissions of the RL slips for the 2017 and 2018 taxation years. The CRA does not impose restrictions about the taxation year that can be processed.

### Important dates for Internet transmission

Taxprep Forms 2017 complies with the latest Internet transmission requirements issued by government agencies. Files generated with Taxprep Forms 2017 can therefore be electronically transmitted:

- To the CRA, starting on January 8, 2018, (date on which the CRA reopens its Internet transmission service, which will be closed on December 19, 2017, for update purposes);
- To Revenu Québec, without any delay (as Revenu Québec's Internet transmission service has been updated on November 6, 2017).

### CRA's Web Access Code

If you already have a Web access code, you can use it to file your information returns for 2017 and subsequent years.

## Version 5.0 Content

### Updates and Additions

The table below shows the updates and additions contained in version 5.0 of Taxprep Forms 2017.

Forms	Version			What's new?
	Bronze	Silver	Gold	
<b>FEDERAL</b>				
GST10			X	Form updated
GST145			X	Form updated
GST146			X	Form updated
GST17			X	Form updated
GST20			X	Form updated
GST24			X	Form updated
GST26			X	Form updated
GST29			X	Form updated
GST370			X	Form updated
GST44			X	Form updated
GST70			X	Form updated
GST74			X	Form updated
NR5			X	Form updated
PD24			X	Form updated
R105		X	X	Form updated
TD1-IN			X	Form updated
TD1NS			X	Form updated
TD1NS-WS			X	Form updated
TD1PE			X	Form updated
TD1PE-WS			X	Form updated
TD4		X	X	Form updated
T10		X	X	Form updated
T100A		X	X	Form updated
T100B		X	X	Form updated
T100C		X	X	Form updated

Forms	Version			What's new?
	Bronze	Silver	Gold	
T1198		X	X	Form updated
T2010			X	Form updated
T2012			X	Form updated
T2023			X	Form updated
T2062		X	X	Form updated
T2062A		X	X	Form updated
T2062C			X	Form updated
T215		X	X	Form updated
T2222			X	Form updated
T400A		X	X	Form updated
<b>QUÉBEC</b>				
CO-771.R.3			X	Form updated
FM-220.3			X	Form updated
FP-505			X	Form updated
FP-505.D.A			X	Form updated
FP-505.D.B			X	Form updated
FP-505.D.C			X	Form updated
FP-505.D.D			X	Form updated
FP-505.D.E			X	Form updated
FP-505.D.F			X	Form updated
FP-524				Form updated
FP-525			X	Form updated
FP-670			X	Form updated
FP-671			X	Form updated
FPZ-500			X	Form updated
RD-222			X	Form updated
TP-1015.3			X	Form updated

## Comments and Details

**T100A - Flow-through Share Information - Application for a Selling Instrument T100 Identification Number (SITIN) (Jump Code: T100A)**

**T100B - Flow-through Share Information - Details of the Flow-through Shares (FTSs) and Flow-through Warrants (FTWs) Subscribed (Jump Code: T100B)**

**T100C - Flow-through Share Information - Application for a T100 Identification Number (TIN) on the Exercise of Flow-through Warrants (FTWs) and Details of FTWs Exercised (Jump Code: T100C)**

The CRA made changes to the Complete Application Checklist when they updated Forms T100A, T100B and T100C. Therefore, if you had completed either one of these forms in a prior version of the program, we suggest that you review the content of the "Complete Application Checklist" section.

In addition, a modification has been made in Forms T100B and T100C to allow you to include the letters RC and a four-digit reference number (e.g. RC000X) in the field "Corporation account number" in Part 1. If you had completed either one of these forms in a prior version of the program, the corporation account number will not be carried over to copies 2 or subsequent copies of the form and will have to be entered again.

**FP-505.D.D-V - QST Return Respecting Property or a Service Brought into Québec by a Person That Is Not a QST Registrant (Jump Code: FP505DD)**

Form FP-505.D.D now distinguishes corporeal movable property (CMP) acquired in Canada and brought into Québec (line 4) from CMPs acquired outside Canada and used in Québec (line 8). If you had completed the form with a prior version of the program, the total CMP amount brought in Québec will be updated to line 4. If applicable, reclassify the portion of CMPs acquired outside Canada on line 8 of the form.

In addition, the presentation of the form has also been changed to separately calculate tax payable on moveable property or services acquired in Canada but outside Québec (lines 1 to 4 of the form) from moveable property or services acquired outside Canada (lines 7 to 10 of the form). Therefore, if you had completed the form with a prior version of the program, we recommend that you review the content before filing it.

**R105 - Regulation 105 Waiver Application (Jump Code: R105)**

Non-resident self-employed individuals or non-resident corporations providing services in the film and television industry can now use this form if they want

to apply for a reduced amount of Regulation 105 withholding tax from amounts paid to them for services provided in Canada. Appendix A, *Payer Information Film and Television Industry Only*, and Appendix B, *Income and Expense Worksheet* of this form have been added for that purpose and should be completed.

The completed form, accompanied by supporting documents, must be mailed to the CRA International Waivers Centre of Expertise (CoE) that serves the area where the services will be provided. Consult the list of CoEs published on the CRA's Web site at:

[canada.ca/cra-rendering-services-canada](http://canada.ca/cra-rendering-services-canada).

Given the depth of the changes, if you had completed this form in a prior version of *Taxprep Forms*, we recommend that you verify the accuracy of the data entered in all sections of the form.

#### Modification to the Québec tax credit for dividends

Under Bill No. 166, the Québec Government has announced that the rate of the tax credit for eligible dividends, which currently is 11.9% of the grossed-up amount of a dividend, will be decreased to 11.86% of the grossed-up amount of a dividend received or deemed received after March 27, 2018, but before January 1, 2019.

Similarly, the rate of the tax credit for dividends other than eligible dividends, which currently is 7.05% of the grossed-up amount of a dividend, will be decreased to 6.28% of the grossed-up amount of a dividend received or deemed received after March 27, 2018, but before January 1, 2019.

This new measure has an impact on many forms:

#### T3/RL-16 Data entry screen - Trust income (Jump Code: T3)

- Custom box C1<sup>1</sup> has been added to calculate the amount of eligible dividends received by the beneficiary before March 28, 2018.
- Custom box C1<sup>2</sup> has been added to calculate the amount of eligible dividends received by the beneficiary after March 27, 2018.
- Custom box C2<sup>1</sup> has been added to calculate the amount of ordinary dividends received by the beneficiary before March 28, 2018.
- Custom box C2<sup>2</sup> has been added to calculate the amount of ordinary dividends received by the beneficiary after March 27, 2018.

These amounts will be printed by means of notes on copies 1 and 2 when printing the RL-16 slip.

#### T4PS/RL-25 Data entry screen - Payments from an EPSP (Jump Code: T4PS)

- Custom box A1<sup>1</sup> has been added to calculate the amount of eligible dividends received by the beneficiary before March 28, 2018.

- Custom box A1<sup>2</sup> has been added to calculate the amount of eligible dividends received by the beneficiary after March 27, 2018.
- Custom box A2<sup>1</sup> has been added to calculate the amount of ordinary dividends received by the beneficiary before March 28, 2018.
- Custom box A2<sup>2</sup> has been added to calculate the amount of ordinary dividends received by the beneficiary after March 27, 2018.

These amounts will be printed by means of notes on copies 1 and 2 when printing the RL-25 slip.

#### T5/RL-3 Data entry screen - Investment income (Jump Code: T5)

- Custom box A1<sup>1</sup> has been added to calculate the amount of eligible dividends received by the beneficiary before March 28, 2018.
- Custom box A1<sup>2</sup> has been added to calculate the amount of eligible dividends received by the beneficiary after March 27, 2018.
- Custom box A2<sup>1</sup> has been added to calculate the amount of ordinary dividends received by the beneficiary before March 28, 2018.
- Custom box A2<sup>2</sup> has been added to calculate the amount of ordinary dividends received by the beneficiary after March 27, 2018.

These amounts will be printed by means of notes on copies 1 and 2 when printing the RL-3 slip.

#### T5013/RL-15 Data entry screen (Jump Code: T5013) and T5013 Worksheet B (Jump Code: T5013WSB)

- Custom box 6a1 has been added to calculate the amount of eligible dividends received by the beneficiary before March 28, 2018.
- Custom box 6a2 has been added to calculate the amount of eligible dividends received by the beneficiary after March 27, 2018.
- Custom box 6b1 has been added to calculate the amount of ordinary dividends received by the beneficiary before March 28, 2018.
- Custom box 6b2 has been added to calculate the amount of ordinary dividends received by the beneficiary after March 27, 2018.

These amounts will be printed by means of notes on copies 1 and 2 when printing the RL-15 slip.

Moreover, note that *Revenu Québec* may require additional information if the RL-3, RL-15, RL-16 and RL-25 slips affected by the new budget measure (i.e. the calculation of the dividend tax credit) have been transmitted electronically.



## TD1NS - Nova Scotia Personal Tax Credits Return (Jump Code: TD1NS)

### TD1NS-WS - Worksheet for the Nova Scotia Personal Tax Credits Return (Jump Code: TD1NSWS)

The Sections “Line 6 of Form TD1NS - Spouse or common-law partner amount” and “Line 7 of Form TD1NS - Amount for an eligible dependant” have been added to Form TD1NS-WS to allow you to calculate the partial amounts for the spouse or common-law partner amount and the amount for an eligible dependant. The amounts calculated in these sections will be automatically updated to lines 6 and 7 of Form TD1NS.

If you had completed these forms with a prior version of the program, we recommend that you review the content of these forms before filing them.

### TD1PE - Prince Edward Island Personal Tax Credits Return (Jump Code: TD1PE)

#### TD1PE-WS - Worksheet for the Prince Edward Island Personal Tax Credits Return (Jump Code: TD1PEWS)

In accordance with the April 6, 2018 Budget, the personal base amount has been increased from \$8,160 to \$8,660. The base amount used to calculate the spouse or common-law amount and the amount for an eligible dependant has also been increased from \$7,624 to \$8,091.

If you had completed these forms with a prior version of the program, we recommend that you review the content of these forms before filing them.

### RD-222 - Deduction Respecting Scientific Research and Experimental Development Expenditures (Jump Code: RD222)

We have made an adjustment in column C of the table in Part 8 to allow you to display the list of codes associated with billing agreements. In this column, we have added a diagnostic that will display if code 5 is selected and you have not specified details relating to the billing agreement. In addition, another diagnostic will display to prompt you to provide all of the required information relating to each person who completed or helped complete this form.

### TP-1015.3 - Source Deductions Return (Jump Code: TP10153)

In Work Chart 3, the amount for workers can now be claimed at age 61 if the worker meets the following conditions:

- he or she resides in Québec on December 31, 2018;
- he or she will be 61 or older on December 31, 2018;
- his or her estimated eligible work income exceeds \$5,000.

Also note that the maximum amounts have changed to calculate this amount according to the worker's age. The maximum amount for a worker 61 or older is \$3,000, the amount for a worker aged 62 or 63 increases from \$4,000 to \$5,000, the amount for a worker aged 64 increases from \$6,000 to \$7,000, the amount for a worker aged 65 increases from \$8,000 to \$9,000 and the amount for a worker 66 or older increases from \$10,000 to \$11,000.

## Reminder: Version 4.0 Content

### Updates and Additions

For more information on the content of version 4.0, consult our [Web site](#).

### Comments and Details

**RL-1 Summary - Summary of Source Deductions and Employer Contributions (Jumps Codes: RL1SUM T4, RL1SUM T4A and RL1SUM T4ANR)**

**RL-24 Summary - Childcare Expenses (Jump Code: RL24SUM)**

A diagnostic prompts you to mail a hard copy of the RL-1 Summary to *Revenu Québec* when the RL-1 slips are transmitted electronically. A similar diagnostic was created for the RL-24 Summary.

**T1163 - Statement A - AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals (Jump Code: T1163)**

To participate in the AgriStability and AgriInvest Programs and use Form T1163, the participant must farm in the provinces of Alberta, Ontario, Prince Edward Island or Saskatchewan. Because of this precision, we have restricted the choice of provinces of the field indicating where the farm is located, in the “Your farming information” section. In addition, line 9935, *Allowance on eligible capital property*, has been removed from the form. Consult guide RC4060, *Farming Income and the AgriStability and AgriInvest Programs Guide*, for more information.

**T1240 - Registered Charity Adjustment Request (Jump Code: T1240)**

In Section C, “Form T3010 adjustment details,” you can now enter a greater number of lines from Form T3010, *Registered Charity Information Return* (Jump Code: T3010), of the charity that you want to modify.

**T2081 - Excess Corporate Holding Worksheet for Private Foundations (Jump Code: T2081)**

In Section F, “Divestment obligation table,” we made a correction to the display of the dates following the fiscal period in the 2<sup>nd</sup> column of the table. The table now displays the fiscal year-end date of the foundation

and the dates of the next five fiscal periods instead of displaying the previous five fiscal periods. If you had completed this form in a prior version of *Taxprep Forms*, we recommend that you verify the accuracy of data entered in the columns of this table. Consult guide T2082, *Excess Corporate Holdings Regime for Private Foundations* for full instructions on how to allocate net increases and decreases in excess corporate holdings.

#### **T3010 - Registered Charity Information Return (Jump Code: T3010)**

We have added a diagnostic to inform you when the version of the program does not support the version of Form T3010 to use for the charity information return that you want to file. This diagnostic will prompt you to use a prior version of the program.

#### **T5013 General CCA - General CCA Classes (Jump Code: T5013CCAR)**

The line *Additional CCA of 60%* has been added for classes 50 and 53 only to take into account the additional capital cost allowance of 60% for eligible property in classes 50 and 53 acquired after March 27, 2018. This new deduction, which was announced in the 2018-2019 Québec Budget, will replace the additional capital cost allowance of 35% introduced in March 2017.

#### **TP-600 Schedule F - Net Income for Income Tax Purposes (Jump Code: TP600AF)**

The line *Additional CCA of 60%* has been added to the “Additional list” section to take into account the amounts entered on the line *Additional CCA of 60%* in Form T5013 General CCA (Jump Code: T5013CCAR).

#### **VDZ-471.CD - Detailed QST Calculation (Jump Code: VDZ471CD)**

Effective January 1, 2018, large businesses can claim, on line 206, *Input tax refunds (ITRs)*, an ITR in respect of property and services that are subject to the ITR restrictions for large businesses as follows:

- 25% for 2018;
- 50% for 2019;
- 75% for 2020;
- 100% for 2021 onward.

Taxpayers generally have four years in which to claim an ITR.

#### **GST189 - General Application for Rebate of GST/HST (Jump Code: GST189)**

The form can no longer be used for an address change. The boxes for that purpose have been removed from Part A, “Identification of the claimant,” of the form.

In addition, in Part B, “Reason for rebate request,” the reason code 99, *Remission order*, is now code number 20.

Do not complete Part D, “Third party address,” if you are applying for a rebate under the following reason codes:

- 10 Non-registered non-resident recipient of a taxable supply of an installation service - rebate paid or credited by registered supplier (subsection 252.41(2))
- 23 Ontario First Nation point-of-sale relief (credited by a supplier)
- 26 Election between the segregated funds and insurer (subsection 261.31(3))

In the table of Part F, “Details of rebate application,” all GST/HST amounts to enter are now grouped in a single column.

Consult the Help for the address of the tax centre where you must send the rebate request. The address is different based on the reason code for the rebate request.

#### **RC199 - Voluntary Disclosures Program (VDP) Application (Jump Code: RC199)**

On March 1, 2018, the CRA made changes to its voluntary disclosure program. As a result, significant modifications have been made to Form RC199, *Voluntary Disclosures Program (VDP) Application* (Jump Code: RC199).

The process allowing taxpayers and authorized representatives to make disclosures on a no-name basis has been eliminated. Under the new pre-disclosure discussion service, taxpayers or their authorized representatives can have a conversation with a CRA official on an anonymous basis, but that discussion does not constitute acceptance into the VDP. Therefore, the **No-name Disclosure** check box has been removed from the form, which must now always be signed by the taxpayer and his or her authorized representative.

The modifications made to the program are intended to tighten the eligibility criteria and to impose additional conditions, making it more difficult for those who intentionally avoid their tax obligations to benefit from the VDP. Therefore, several sections to complete have been added to the form, if applicable:

- Section 4, “GST/HST” – The taxpayer must, among other things, indicate the following information: the reporting period start and end dates, the amount of GST/HST that was not included in the return for the period, the amount of over-claimed input tax credit (ITC) or rebate as well as the estimated net tax owing.
- Section 5, “Domestic income (from Canadian sources)” – The taxpayer must, among other things, indicate the following information: the

types of return and adjustment, the relevant tax year(s), the gross amount of income disclosed as well as the net estimated net tax owing.

- Section 6, "Foreign income" – For each source of foreign income, the taxpayer must, among other things, indicate the following information: the type of return, the relevant tax year(s), the gross amount of income disclosed, the net estimated net tax owing, the country where the asset is located, the source of the original capital contribution and, if applicable, information on how the funds were moved from Canada to the offshore account.

As a result of these changes, we suggest that you review the entire form if it had been pre-completed with a prior version of the program.

#### **TD1BC - British Columbia Personal Tax Credits Return (Jump Code: TD1BC)**

#### **TD1BC-WS - Worksheet for the British Columbia Personal Tax Credits Return (Jump Code: TD1BCWS)**

As a result of the tabling of the BC Budget 2018, modifications have been made to Forms TD1BC and TD1BC-WS to take into account the new "BC Caregiver Amount" which replaces the following two amounts: the "Caregiver Amount" and the "Amount for infirm dependants age 18 or older."

If you had completed these forms with a prior version of the program and the two above-mentioned amounts had been included in the personal tax credits return, only the caregiver amount will be updated to the new form. Therefore, we recommend that you review the content of these forms before filing them.

## Reminder: Version 3.1 Content

### Updates and Additions

For more information on the content of version 3.1, consult our [Web site](#).

### Comments and Details

#### *Technical change*

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

#### *Tax change*

#### **T2057 - Election on Disposition of Property by a Taxpayer to a Taxable Canadian Corporation (Jump Code: T2057)**

The address of the transferor and/or the transferee, as applicable, is now printed in the appropriate sections of the form.

## Reminder: Version 3.0 Content

### Updates and Additions

For more information on the content of version 3.0, consult our [Web site](#).

### Comments and Details

#### **List of RL-31 Slips - Information on the occupancy of a dwelling (Jump Code: RL31LIST)**

A sort functionality has been added to this form. When you click the **Sort** button, the RL31 slips will be listed according to the address of the dwelling. Note that if you click the **Sort** button, this information will be sorted in the Data entry screen (Jump Code: **RL31**) and the RL-31 slip (Jump Code: **RL31SUPP**).

#### **T3012A - Tax Deduction Waiver on the Refund of your Unused RRSP, PRPP, or SPP Contributions from your RRSP (Jump Code: T3012A)**

The mailing address of the form has been changed as a result of the removal of the Shawinigan, Prince Edward Island, St. John's, Surrey and Ottawa tax centres. Send Form T3012A to the tax centre that serves your area. For the exact address, consult the Help.

#### **T5013/RL-15, Partnership Income (Jump Code: T5013)**

Following the federal budget measure announced on February 27, 2018, subsection 96(2.1) ITA will be modified to eliminate a partner's indefinite losses carryforward in the following situation:

- The partner is a partnership;
- The partner is a partner of a limited partnership; and
- The fiscal period of the partnership ends on or after the day of the budget.

As a result, these losses are taken into account in the adjusted cost base of the partnership's interest in the limited partnership.



The following changes have been made to reflect the modifications made to the losses carryforward of a limited partnership:

T5013 column, “Limited partner’s net income or loss (T5013/RL-15)” section:

- The amounts in boxes 108 and 109 of the T5013 slip will no longer be calculated for these partners.
- The losses amount will no longer be rolled forward on the line *Limited partner’s of prior years*.

RL-15 column, “Limited partner’s net income or loss (T5013/RL-15)” section:

- The amounts in box 27 *Limited partner’s loss available for carryforward* in the RL-15 slip will no longer be calculated for these partners.
- The losses amount will no longer be rolled forward on the line *Limited partner’s of prior years*.

#### **FP-4607 - GST/HST and QST Pension Entity Rebate Application and Election (Jump Code: FP4607)**

In Part 1 of the form, you can now indicate the name of the master pension entity and its GST/HST account number, if the pension entity is a designated pension entity or a specified pension entity of a pension plan that owns units or shares of a master pension entity.

In addition, you should indicate if the pension plan is an RPP or a PRPP to calculate the qualifying pension entity’s rebate entitlement.

Two parts have been added to the form:

- Part 7, which will have to be completed in cases where the pension plan is a PRPP, to calculate the PRPP contribution percentage. The result obtained will be used to calculate the pension rebate on the new line E3 of Part 3.
- Part 8, which will have to be completed for a designated pension entity, to calculate the amount of tax deemed paid by the designated pension entity. The result obtained will be used to calculate the pension rebate on the new line E1 of Part 3.

If you had completed this form in a prior version of the program, verify that the data entered is still correct.

#### **GST499-1 - First Nations Tax (FNT) Schedule (Jump Code: GST4991)**

The form must now be mailed to the Summerside Tax Centre in Prince Edward Island. For the exact address, consult the Help.

#### **T5001 - Application for Tax Shelter Identification Number and Undertaking to Keep Books and Records (Jump Code: T5001)**

The form must now be mailed to the Summerside Tax Centre in Prince Edward Island. For the exact address, consult the form.

#### **RC1 - Request for a business number and certain program accounts (Jump Code: RC1)**

With the new version of Form RC1, you can now obtain a business number (BN) and register for following program accounts:

- GST/HST program account (RT);
- payroll deductions program account (RP);
- corporation income tax program account (RC);
- information return program account (RZ);
- import-export program account (RM).

Because the following forms are no longer published by the CRA, they have been removed from the program and replaced by the RC1 form:

- RC1A, *Business Number - GST/HST Program Account Information*;
- RC1B, *Business Number - Payroll Deductions Program Account Information*;
- RC1C, *Business Number - Import-Export Program Account Information*;
- RC257, *Request for an Information Return Program Account (RZ)*.

If one of the removed forms had been completed in a prior version of the program, note that the data in that form will be updated to Form RC1 in the section corresponding to the selected program account registration. In addition, we suggest that you review the content of the form because of the many changes.

#### **CO-1029.8.35 - Tax Credit for Québec Film Productions (Jump Code: CO1029835)**

Box 10h, which allows you to indicate if the application for the advance ruling or certificate in respect of the production was filed with SODEC after March 28, 2017, has been added to Part 2 of the form. When this box is selected, the rates of the increases on lines 322b, 324 and 327, the maximum rate of the tax credit on line 340 and the multiplication factors on lines 48, 88, 160, 170b, 260 and 270b are adjusted to take into account the changes announced in the Québec Budget, which was tabled on March 28, 2017.

In addition, the new Section 7.2.2 allows you to calculate the rate of the increase determined based on the public financial assistance received.

## **T2057 - Election on Disposition of Property by a Taxpayer to a Taxable Canadian Corporation (Jump Code: T2057)**

If you had completed this form in a prior version of the program, you should review the content, because the street number and the province are now entered in separate fields in the transferor and transferee address sections. In addition, to facilitate the transfer of data of the address, the equivalent Form TP-518, *Transfer of Property by a Taxpayer to a Taxable Canadian Corporation* (Jump Code: **TP518**), has also been modified so that all components of the address are in separate fields.

## Reminder: Version 2.0 Content

### Updates and Additions

For more information on the content of version 2.0, consult our [Web site](#).

### Comments and Details

#### **T2202A - Tuition and Enrolment Certificate (Jump Code: T2202A)**

For 2017, important changes have been made to the education and provincial textbook amount:

- **Ontario** only allows eligible tuition fees paid for periods of enrolment before September 5, 2017, and education amounts for periods of enrolment before September 2017.
- **Saskatchewan** only allows eligible tuition fees paid and education amounts for periods of enrolment before July 2017.

Because of these changes, educational institutions located in Ontario or in Saskatchewan that offer straddle sessions will need to split these session into two periods and report the tuition fees and number of months enrolled on separate lines.

For establishments located outside of these provinces, refer to the [CRA Web site](#).

Should such a straddle period apply, we suggest that you complete two slips for the student in question. The second slip would be used to cover the straddle period. You could use notes to specify that the second slip was issued because of the straddling.

Consult the [CRA Web site](#) for further details.

#### **T3-ADJ - T3 Adjustment Request (Jump Code: T3ADJ)**

Form T3-ADJ will be processed at the Winnipeg tax centre for trusts whose trustee's address is based in

Manitoba, Saskatchewan, Alberta, British Columbia, Northwest Territories, Yukon, Nunavut, Montréal or Laval or Sherbrooke (Québec), for non-resident trusts or deemed resident trusts and for retirement compensation arrangement trusts (T3-RCA).

If the trustee's address is based in Ontario, New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland and Labrador or in the remainder of the province of Québec, in a location not listed under the Winnipeg tax centre, Form T3-ADJ will be processed at the Sudbury tax centre.

For the complete address, refer to the Help.

#### **T776 - Statement of Real Estate Rentals (Jump Code: T776)**

If the rental income is from a business, in the "Identification" section of the form, new fields now allow you to enter information about the business, i.e., the name, address and business number.

#### **T1134 - Information Return Relating to Controlled and Not-Controlled Foreign Affiliates (Jump Code: T1134)**

The mailing address for Form T1134 has been modified. The form must now be sent to the Winnipeg tax centre. For the complete address, refer to the Help.

#### **T1135 - Foreign Income Verification Statement (Jump Code: T1135)**

The choice of the method of declaration must now be indicated in the new box added for this purpose. If the total cost of all specified foreign property held at any time during the year exceeds \$100,000, but is less than \$250,000, a diagnostic prompts you to choose between Part A, "Simplified reporting method" and Part B, "Detailed reporting method." When the entity holds more than \$250,000 of specified foreign property, a diagnostic prompts you to choose Part B, "Detailed reporting method."

The mailing address for Form T1135 has been modified. The form must now be sent to the Winnipeg tax centre. For the complete address, refer to the Help.

#### **T2054 - Election for a Capital Dividend Under Subsection 83(2) (Jump Code: T2054)**

If you had completed this form in a previous version of the program, you should review the content as lines have been added. The postal code is now entered in a separate field in the address section and the display of the late-filing penalty calculation has been modified. In addition, a line has been added to enter the total payment that should accompany the choice to which the penalty applies. The address where you must send the completed form and the payment are now available in the top portion of the form.

## FP-500 - Detailed Calculations (GST/HST-QST) (Jump Code: FP500)

As announced in the 2015-2016 Provincial Budget, *Revenu Québec* is progressively phasing out restrictions on input tax refunds (ITRs) for large businesses. As a result, starting on January 1, 2018, large businesses can claim an ITR for goods and services subject to the restrictions at the following rates:

- 25% for 2018;
- 50% for 2019;
- 75% for 2020;
- 100% for 2021 onward.

### Client letter - Client Letter Worksheet (Jump Code: LW)

With the removal of the Summerside tax centre, the CRA's tax centres have been reorganized. Form *Client Letter Worksheet* (Jump Code: LW) and the "Filing (Slips and RL slips) - Production (feuilletés et relevés)" letter template have been modified to take these changes into account.

### Mailing address for various slips

Note that the following slips must now be mailed to the Jonquière tax centre when they are paper-filed:

- T4PS
- T4RIF
- T4RSP

For the mailing address to use, refer to the Help.

## Reminder: Version 1.1 Content

### Updates and Additions

For more information on the content of version 1.1, consult our [Web site](#).

### Comments and Details

#### Technical change

The script error that occurred at the beginning of the slip transmission process (in XML format) has been corrected, and the related error message no longer displays.

#### Tax change

### AUTOSUM - Automobile Benefits and GST/HST/QST Remittance (Jump Code: AUTOSUM)

A correction has been made to the HST rates used to calculate tax to remit on the standby charge amount and operating cost amounts for the following provinces:

New Brunswick, Ontario (large businesses only), Prince Edward Island and Newfoundland and Labrador.

## Reminder: Version 1.0 Content

### Updates and Additions

For more information on the content of version 1.0, consult our [Web site](#).

### Comments and Details

#### RL-2 SUM - Summary of RL-2 Slips (Jump Codes: RL2SUM T4A, RL2SUM RIF and RL2SUM RSP)

#### RL-25 SUM - Summary of RL-25 Slips (Jump Code: RL25SUM)

Summaries 2 and 25 have been removed by *Revenu Québec*. In *Taxprep Forms*, we have replaced these summaries by a custom form. Note that if you are required to file RL-2 and RL-25 slips, you no longer have to transmit related summaries.

#### RL-7 slip - Investments in an Investment Plan (Jump Code: RL7SUPP)

Because the Stock Savings Plan II (SSP II) was eliminated on December 31, 2014, dealers and mutual fund organizations no longer have to file RL-7 slips to report transactions (sale, purchase, transfer, etc.) involving shares, valid shares or securities included in the plan. Therefore, boxes B, C, D, E and F have been deleted.

#### RL-7 SUM - Summary of RL-7 slips (Jump Code: RL7SUM)

#### RL-27 SUM - Summary of RL-27 slips (Jump Code: RL27SUM)

In the 2017 version of the RL-7 slip and the RL-27 slip, the address of the slip issuer now contains separate fields for the apartment or suite, the number and the street on copy 1. If you had completed these slips in a prior version of the program, make sure that the address entered in the "Identification" section of the RL-7 SUM and RL-27 SUM slips is correct.

#### TP-1079.DI - Mandatory or Preventive Disclosure of Tax Planning (Jump Code: TP1079DI)

This new form is intended for a taxpayer or partnership that is required to make a mandatory disclosure or elects to make a preventive disclosure with respect to a transaction or a series of transactions carried out by the taxpayer or the partnership. If there is more than one disclosure to make, the form allows you to complete a separate copy for each transaction to divulge.

Where the general anti-avoidance rule (GAAR) applies to a transaction, if a duly completed disclosure form is filed by the prescribed deadline, the taxpayer can avoid an extension of the time limit after which *Revenu Québec* can no longer make a reassessment, as well as the assessment of penalties with respect to the disclosed transaction.

### **T5013 Schedule 2 - Charitable Donations, Gifts, and Political Contributions (Jump Code: T5013SCH2)**

As a result of a CRA revision, the Part “Gifts to Canada, a province or territory” has been removed from this form. Gifts to the government should now be included in Part 1 “Charitable donations” of Form T5013 Schedule 2.

### **T5013 General CCA - General CCA Classes (Jump Code: T5013CCAR)**

To reflect the recent changes made to classes 43.1 and 43.2, two new types of equipment codes were added:

- code 23, *Thermal energy source - acquired after March 21, 2017;*
- code 24, *Geothermal energy equipment - acquired after March 21, 2017.*

### **T5013 Schedule 10 - Calculations Relating to Cumulative Eligible Capital (Jump Code: T5013S10)**

Form T5013 Schedule 10 is eliminated for 2017 and subsequent years because of the rollout of the new class 14.1 for purposes of the capital cost allowance (CCA).

In the program, Schedule 10 was replaced with Form T5013, *Cumulative Eligible Capital* (Jump Code: **T5013 CEC**) so that you can review the amounts that will be used to calculate the CEC transfer on January 1, 2017 to class 14.1.

The CRA does not require calculations relating to special transitional measures to be included in the T5013 return. However, these calculations must be kept in the partnership’s records.

As a result of the removal of Form T5013 Schedule 10 for 2017 and subsequent years, box 158, *Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property that is QFFP*, was removed from the following forms:

- T5013 Worksheet B (Jump Code: **T5013WSB**);
- T5013/RL-15 Data Entry Screen (Jump Code: **T5013**).

The following lines in Form T5013, which related to Form T5013 Schedule 10, were also removed:

- line 210 in Form T5013 Financial (Jump Code: **T5013FIN**);

- lines 108, 153, 405 in Form T5013 Schedule 1 (Jump Code: **T5013S1**);
- line 982 in Form T5013 Schedule 6 (Jump Code: **T5013S6**).

### **T5013 Worksheet C - Reserves on Dispositions of Capital Property (Jump Code: T5013WSC)**

Form T5013 Worksheet C was updated to allow you to follow up on reserves relating to qualified small business shares (QSBCS) disposed of in 2017.

In addition, we have enhanced the follow up of reserves relating to qualified farm or fishing property (QFFP) by splitting reserves relating to QSBCS disposed of after April 20, 2015, according to the following periods:

- dispositions after April 20, 2015, and before 2016;
- dispositions in 2016;
- dispositions in 2017.

We have added a diagnostic to advise you that a portion of the reserves relating to qualified farm or fishing property on the line *Disposition after April 20, 2015 and before 2016* might not concern this period. This diagnostic will prompt you to verify the reserves and enter the appropriate amounts in the periods covered, where applicable. Select the box **If applicable, review these amounts and enter them in the appropriate period. Then select this box to make this diagnostic disappear.** after reviewing the amounts to make the diagnostic disappear.

Finally, note that boxes 222, 223, 224 and 225 were added to Form T5013 Worksheet B (Jump Code: **T5013WSB**) and Form T5013/RL-15 Data entry screen (Jump Code: **T5013**) for the new reserve periods of Form T5013 Worksheet C.

### **TP-600 Schedule C - Incorporeal Capital Property (Jump Code: TP600SC)**

Form TP-600 Schedule C was modified by *Revenu Québec* because of the rollout of the new class 14.1 for purposes of the capital cost allowance (CCA).

Only the parts in this schedule that contain lines used to calculate the transfer of the cumulative eligible capital (CEC) balance on January 1, 2017, to class 14.1 were retained.

Note that the calculations in Workcharts C-1 and C-2 in Part 4.3.5 of Guide TP-600 are integrated in the calculation of class 14.1 of Form TP-600 Schedule B.

*Revenu Québec* does not require calculations relating to special transitional measures (Workcharts C-1 and C-2) to be included in the TP-600 return. However, these calculations must be kept in the partnership’s records.

Finally, line 63 of Form TP-600 Schedule F (Jump Code: **TP600SF**), which was used to enter the deduction respecting incorporeal capital property, was deleted.

### Québec identification number (QST)

We have added a validation message with respect to the Québec identification number (QST) to make sure that the number entered is a valid number. As a result, it will no longer be possible to enter an incorrect QST identification number in forms in which such number is requested. If you had entered an invalid number in a given form, this number will not be retained when opening or rolling forward the file. A new diagnostic will prompt you to enter a valid QST number.

### Mailing address for various slips

Note that the following slips must now be mailed to the Jonquière Tax Centre when they are paper-filed:

- NR4
- T3
- T4
- T4A
- T4A-NR
- T5
- T5008
- T5018

For the mailing address to use, refer to the Help.

### New amendment note for various summaries

An amendment note can now be entered in the following slip summaries:

- NR4
- RRSP
- T3
- T4
- T4A
- T4A-NR
- T4RIF
- T4RSP
- T5
- T5008
- T5013
- T5018

An amendment note is a detailed description of the amendment to a summary, which must be provided only when an amended or a cancelled slip is included in the electronically transmitted summary.

## Future Updates

During 2018, *Taxprep Forms 2017* will be the subject of several form updates which you will be able to download from the Internet or obtain on CD-ROM. The following table provides you with an overview of the delivery methods for this version and future updates. Note that commencing with version 2017 of *Taxprep Forms*, five versions of the program will be released each year.

Version	Release	Download	CD-ROM
Version 1.0	December 2017	Bronze Silver Gold	Bronze Silver Gold
Version 2.0	February 2018	Bronze Silver Gold	
Version 3.0	March 2018	Bronze Silver Gold	Silver Gold
Version 4.0	May 2018	Bronze Silver Gold	
Version 5.0	July 2018	Bronze Silver Gold	Gold

Each time a new version or update becomes available for download, a notification is shown on the *Taxprep Forms Professional Centre*. You then have two options:

- You can access the downloadable products directly from the *Taxprep Forms Professional Centre*. To benefit from this option, enter your user name and password in the **Professional Centre** panel in the “Electronic Services” section of the **Options and Settings** dialog box.
- You can access the *Taxprep Forms* downloads page on the *Taxprep* Web site at <https://www.taxprep.com>.

Please note that you are not required to install one of the previous versions of *Taxprep Forms 2016* to be able to install updates and subsequent versions. Also, when launching the installation, any prior version will be detected, if appropriate. With a prior version installed, updating *Taxprep Forms* will be performed more rapidly.

**Note:** The [Taxprep e-Bulletin](#) of *Taxprep Forms*, informs you each time a program update is available for download.



## 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 redirects you to the Wolters Kluwer [File Sharing](#) Web page where you can share your files with the Support Centre using a secure portal.

#### Possible addition in the syntax of PDF file names


You can now add content in the fields “Identification number assigned by an issuer” of slips T4RSP/RL-2 Data entry screen, *Income from an RRSP* (Jump Code: **T4RSP**) and T4RIF/RL-2 Data entry screen, *Income from a RRIF* (Jump Code: **T4RIF**), in the syntax of the file name when you print the following slips to PDF:

- T4RSP, *Statement of RRSP Income*
- T4RIF, *Statement of Income from a Registered Retirement Income Fund*
- RL-2 RSP, *Retirement and Annuity Income*
- RL-2 RIF, *Retirement and Annuity Income*

In addition, you can now add the content of the “Slip type” field in the file name syntax when you print the following slips to PDF:

- T3, *Summary of Trust Income Allocations and Designations*
- T4, *Employment Income*
- T4A, *Statement of Pension, Retirement, Annuity, and Other Income*
- T4A-NR, *Fees Paid to Non-Residents*
- T4A-RCA, *Distributions from an RCA*
- T4PS, *Statement of Employees Profit Sharing Plan Allocations and Payments*
- T4RSP, *Statement of RRSP Income*
- T4RIF, *Statement of Income from a Registered Retirement Income Fund*
- T5, *Statement of Investment Income*
- T10, *Pension Adjustment Reversal (PAR)*
- T101, *Statement of Resource Expenses*
- T215, *Past Service Pension Adjustment (PSPA) Exempt from Certification*
- T737-RCA, *Contributions Paid to an RCA*
- NR4, *Statement of Amounts Paid or Credited to Non-Residents of Canada*
- T2202A, *Tuition and Enrolment Certificate*
- T5008, *Statement of Securities Transactions*

- T5013, *Statement of Partnership Income*
- T5018, *Statement of Contract Payments*
- RRSP, *Contributions Made to an RRSP*
- RL-1 T4, *Employment and Other Income*
- RL-1 T4A, *Employment and Other Income*
- RL-1 T4A-NR, *Employment and Other Income*
- RL-2 RSP, *Retirement and Annuity Income*
- RL-2 RIF, *Retirement and Annuity Income*
- RL-2 T4A, *Retirement and Annuity Income*
- RL-3, *Investment Income*
- RL-7, *Investments in an Investment Plan*
- RL-8, *Amount for Post-Secondary Studies*
- RL-11, *Flow-Through Shares*
- RL-16, *Trust Income*
- RL-18, *Securities Transactions*
- RL-22, *Employment Income Related to Multi-Employer Insurance Plan*
- RL-24, *Childcare Expenses*
- RL-25, *Income from a Profit-Sharing Plan*
- RL-27, *Government Payments*
- RL-30, *Subsidized Educational Childcare*
- RL-31, *Information on the Occupancy of a Dwelling*

To do so, access the **PDF Files** pane in the “Print” section of the options and settings. Under “Separate PDF slips for recipient”, select the **Create separate PDF files for each recipient** option to display the *Slips* line in the “Syntax of PDF filenames” section. Then, click , and select the Identification number item to add the content of the field “Identification number allocated by the issuer” in the syntax of the PDF filenames or **Type of slips** to add the content of the field “Type of slip” in the syntax of the PDF filenames.

#### 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 converting 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.

## Taxprep e-Bulletin

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For your convenience, you are automatically subscribed to **Taxprep e-Bulletin**, a free e-mail service that ensures you receive up-to-date information about the latest version of *Taxprep Forms*. If you want to review your subscription to **Taxprep e-Bulletin**, visit <https://www.taxprep.com>. In the **Support** menu, select **Taxprep e-Bulletin**. Click **My e-Bulletin** in the “Taxprep e-Bulletin” section. You can also send an e-mail to [cservice@wolterskluwer.com](mailto:cservice@wolterskluwer.com) to indicate the products for which you want to receive general information or information on our CCH software (*Personal Taxprep*, *Corporate Taxprep*, *Taxprep for Trusts*, *Taxprep Forms* or *CCH Accountants’ Suite*).

## How to Reach Us

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### E-mail

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