



# Personal Taxprep®

## Troubleshooting

T1/TP1 version 3.1 - 2010

June 2011

The following problems have been detected in *Personal Taxprep* 2010 v.3.1.

### Federal

#### GST370 - Partner expenses GST rebate calculation not performed - Amounts on lines "Others" in chart A and in chart B, C or D

##### Problem:

The GST rebate calculation is not performed when amounts are entered both on lines *Others* in chart A, *Eligible expenses on which you paid the GST*, and on lines *Others* in chart B, C or D.

##### Example:

In 2010, a partner in a partnership residing in Ontario has incurred eligible expenses for the GST rebate (chart A) and eligible expenses for the HST rebate (chart C).

The Partner form is not completed and the partner's expenses amounts are posted to the lines *Others* in charts A and C of Form GST370:

##### Chart A:

<b>Partner expenses</b>			
Other than CCA			
From statement of income	0.00	0.00	0.00
Others	1,200.00	0.00	1,200.00
Deduction other than capital cost	0.00	0.00	0.00
<b>Total eligible expenses other than CCA</b>			<b>A</b>
			0.00
Capital cost deduction – employee	0.00	0.00	0.00
Capital cost deduction – partner			
From statement of income	0.00	0.00	0.00
Others	1,000.00	0.00	1,000.00
Capital cost deduction – Partners	0.00	0.00	0.00
<b>Total capital cost allowance (CCA)</b>			<b>B</b>
			0.00

##### Chart C:

<b>Partner expenses</b>			
Other than CCA			
From statement of income	0.00	0.00	0.00
Others	1,050.00	0.00	1,050.00
Deduction other than capital cost	1,050.00	0.00	1,050.00
<b>Total eligible expenses other than CCA</b>			<b>C</b>
			1,050.00
Capital cost deduction – employee	0.00	0.00	0.00
Capital cost deduction – partner			
From statement of income	0.00	0.00	0.00
Others	1,075.00	0.00	1,075.00
Capital cost deduction – Partners	1,075.00	0.00	1,075.00
<b>Total capital cost allowance (CCA)</b>			<b>D</b>
			1,075.00

In this situation, only the HST rebate (lines 5 to 12) is calculated on Form GST370. The GST rebate (lines 1 to 4) is not calculated, while it should be.

Area B – Rebate calculation (to be completed by claimant)				
GST rebate for eligible expenses on which you paid the GST				
Eligible expenses, <b>other than</b> CCA, on which you paid the GST			0 00	1
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the GST			0 00	2
Total eligible expenses for the GST rebate (line 1 plus line 2)		<b>6485</b>	0 00	3
Eligible GST – multiply line 3 by 5/105				0 00
HST rebate for eligible expenses on which you paid the HST				
	3B – 12% HST	3C – 13% HST	3D – 15% HST	
Eligible expenses, <b>other than</b> CCA, on which you paid the HST	0 00	1,050 00	0 00	5
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the HST	0 00	1,075 00	0 00	6
Total (add lines 5 and 6 in each of columns 3B, 3C, and 3D)	0 00	2,125 00	0 00	7
Total eligible expenses for the HST rebate (add the totals of column 3B, 3C, and 3D together from line 7)		<b>6487</b>	2,125 00	8
Multiply Column 3B line 7 by 12/112			0 00	9
Multiply Column 3C line 7 by 13/113			244 47	10
Multiply Column 3D line 7 by 15/115			0 00	11
Total (add lines 9, 10, and 11). For more information to complete this section, see Guide RC4091 or Guide T4044.				244 47

**Solution:**

To correct this problem, proceed as follows:

- do not enter any amount on the lines *Others* in chart A;
- enter the total amount of eligible expenses for both types of rebate, i.e., the GST rebate and the HST rebate, on the line *Others* in the **Total expenses** column in chart B, C or D, according to the situation;
- enter the total amount of eligible expenses for the HST rebate on the line *Others* in the column with respect to eligible expenses for the 12%, 13% or 15% HST rebate, as the case may be, in chart B, C or D according to the situation; and
- enter the amount of eligible expenses for the GST rebate on the line relating to expenses “from statement of income” in the **GST** column in chart B, C or D, according to the situation.

**Chart A:**

<b>Partner expenses</b>			
Other than CCA			
From statement of income	1,200 00	0 00	1,200 00
Others	0 00	0 00	0 00
Deduction other than capital cost	1,200 00	0 00	1,200 00
<b>Total eligible expenses other than CCA</b> A			1,200 00
Capital cost deduction – employee	0 00	0 00	0 00
Capital cost deduction – partner			
From statement of income	1,000 00	0 00	1,000 00
Others	0 00	0 00	0 00
Capital cost deduction – Partners	1,000 00	0 00	1,000 00
<b>Total capital cost allowance (CCA)</b> B			1,000 00

**Chart C:**

The amount of \$2,250 corresponds to the total expenses other than the CCA eligible for the GST rebate and the HST rebate, i.e., \$1,200 + \$1,050.

The amount of \$2,075 corresponds to the total “capital cost deduction - partner” eligible for the GST rebate and the HST rebate, i.e., \$1,000 + \$1,075.

The amount of \$1,200 corresponds to the amount of expenses other than CCA eligible for the GST rebate only.

The amount of \$1,000 corresponds to the “capital cost deduction - partner” eligible for the GST rebate only.  
 The amount of \$1,050 corresponds to the amount of expenses other than CCA eligible for the HST rebate only.  
 The amount of \$1,075 corresponds to the “capital cost deduction - partner” eligible for the HST rebate only.

<b>Partner expenses</b>				
Other than CCA				
From statement of income	0 00	0 00	1,200 00	0 00
Others	2,250 00	1,200 00		1,050 00
Deduction other than capital cost	2,250 00	1,200 00		1,050 00
<b>Total eligible expenses other than CCA</b>				<b>C</b> 1,050 00
Capital cost deduction – employee				
From statement of income	0 00	0 00	0 00	0 00
Others	2,075 00	1,000 00	1,000 00	1,075 00
Capital cost deduction – Partners	2,075 00	1,000 00		1,075 00
<b>Total capital cost allowance (CCA)</b>				<b>D</b> 1,075 00

**Result in Area B of Form GST370:**

<b>Area B – Rebate calculation</b> (to be completed by claimant)				
<b>GST rebate for eligible expenses on which you paid the GST</b>				
Eligible expenses, <b>other than CCA</b> , on which you paid the GST			1,200 00	1
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the GST			1,000 00	2
Total eligible expenses for the GST rebate (line 1 plus line 2)	<b>6485</b>		2,200 00	3
<b>Eligible GST – multiply line 3 by 5/105</b>				104 76 4
<b>HST rebate for eligible expenses on which you paid the HST</b>				
	<b>3B – 12% HST</b>	<b>3C – 13% HST</b>	<b>3D – 15% HST</b>	
Eligible expenses, <b>other than CCA</b> , on which you paid the HST	0 00	1,050 00	0 00	5
Eligible CCA on motor vehicles, musical instruments, and aircraft for which you paid the HST	0 00	1,075 00	0 00	6
Total (add lines 5 and 6 in each of columns <b>3B</b> , <b>3C</b> , and <b>3D</b> )	0 00	2,125 00	0 00	7
Total eligible expenses for the HST rebate (add the totals of column <b>3B</b> , <b>3C</b> , and <b>3D</b> together from line 7)		<b>6487</b>	2,125 00	8
Multiply Column <b>3B</b> line 7 by 12/112			0 00	9
Multiply Column <b>3C</b> line 7 by 13/113			244 47	10
Multiply Column <b>3D</b> line 7 by 15/115			0 00	11
<b>Total (add lines 9, 10, and 11). For more information to complete this section, see Guide RC4091 or Guide T4044.</b>				244 47 12

This problem will be corrected in *Personal Taxprep* 2011 v.1.0.

**GST370 and VD-358 - Incorrect calculation of the partner GST/HST and QST rebate**

**Problem:**

A partner in a partnership can claim a rebate of the GST/HST and QST he/she paid on the acquisition of a motor vehicle, musical instrument, or an aircraft, based on the amount of capital cost allowance (CCA) he/she deducted on that property for a tax year and provided that the corporation uses these properties to make taxable supplies.

The Partner form allows you to claim the CCA with respect to various types of property. The CCA amounts on which the GST/HST rebate can be claimed are correctly indicated in the “Partner GST/HST rebate” section of this form:



If the taxpayer is a Québec resident, you must also override the amount on the *Capital cost allowance* line in the “Expenses” section of the QPartner form to exclude the CCA amount not giving entitlement to the QST rebate.

These problems will be corrected in *Personal Taxprep 2011 v.1.0*.

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### **EFILE diagnostic E607 - Employment insurance overpayment not carried over to line 450 of the federal return - Employment income earned in Québec - EI insurable earnings between \$2,000.00 and \$2,026.55**

#### **Problem:**

The overpayment calculated on line 8 of Form T2204 is not carried over to line 450 of the federal return when:

- the taxpayer is a Québec resident;
- the taxpayer is not reporting self-employment income;
- the province of employment indicated in box 10 of all the T4 slips is “Québec”;
- the total EI insurable earnings indicated in box 24 of the T4 slips is between \$2,000.00 and \$2,026.55 inclusive;
- employment insurance premiums have been withheld at source.

EFILE diagnostic E607 is then displayed: "Schedule 1 - Allowable deduction for EI premiums (field 312) plus the claim for an EI overpayment (field 450) does not balance with total EI premiums withheld on all information slips (field 5028). [90312]".

#### **Solution:**

Override line 450 of the federal return with the amount from line 8 of Form T2204.

This problem will be corrected in *Personal Taxprep 2011 v.1.0*.

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### **EFILE diagnostic E607 - EI insurable earnings less than \$2,026.56 and self-employment income**

#### **Situation:**

- The taxpayer is a Québec resident.
- The taxpayer reports employment income and self-employment income.
- The total EI insurable earnings indicated in box 24 of all the T4 slips is less than \$2,026.56.
- Employment insurance premiums have been withheld at source.

#### **Problem:**

When all of the above requirements are met and the total EI insurable earnings is equal to or less than \$2,000.00, the employment insurance overpayment calculated on line 21 of Schedule 10 is not carried over to line 450 of the federal return.

When all of the above requirements are met and the total EI insurable earnings is between \$2,000.01 and \$2,026.56, the amount on line 312 of Schedule 1 is incorrect.

In both cases, the EFILE diagnostic E607 is displayed: "Schedule 1 - Allowable deduction for EI premiums (field 312) plus the claim for an EI overpayment (field 450) does not balance with total EI premiums withheld on all information slips (field 5028). [90312]".

#### **Solution:**

If the total EI insurable earnings is equal to or less than \$2,000.00, you must override line 17 of Schedule 10 with “0.”

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If the total EI insurable earnings is between \$2,000.01 and \$2,026.56, you must override line 312 of Schedule 1 with the amount corresponding to the lesser of the amounts on lines 18 and 19 of Schedule 10.

This problem will be corrected in *Personal Taxprep 2011 v.1.0*.

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## **EFILE diagnostic E607 - Incorrect amount on line 312 of Schedule 1 - Employment income earned outside Québec - EI insurable earnings between \$2,000 to \$2,026.55**

### **Problem:**

The amount on line 312 of Schedule 1 is incorrect when:

- the taxpayer is a Québec resident;
- the taxpayer is not reporting self-employment income;
- the province of employment indicated in box 10 of at least one T4 slip is other than “Québec”;
- the total EI insurable earnings indicated in box 24 of all the T4 slips is between \$2,000 and \$2,026.55 inclusive;
- employment insurance premiums have been withheld at source.

EFILE diagnostic E607 is then displayed: "Schedule 1 - Allowable deduction for EI premiums (field 312) plus the claim for an EI overpayment (field 450) does not balance with total EI premiums withheld on all information slips (field 5028). [90312]".

### **Solution:**

You must override line 312 of Schedule 1 with the amount corresponding to the lesser of the amounts on lines 18 and 19 of Schedule 10.

This problem will be corrected in *Personal Taxprep 2011 v.1.0*.

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## **GST370 – CCA eligible for the GST/HST rebate - Provinces of British Columbia, Ontario and Nova Scotia**

### **Problem:**

On July 1, 2010, some provinces modified their sales tax:

- in British Columbia, the sales tax increased from 5% (GST) to 12% (HST);
- in Ontario, the sales tax increased from 5% (GST) to 13% (HST);
- in Nova Scotia, the sales tax increased from 13% (HST) to 15% (HST).

An error has been detected for those provinces in Form GST370 when a GST/HST rebate is claimed with regard to the capital cost allowance (CCA).

The program does not take the acquisition date of the vehicle into account to determine the tax rate to use: it uses the rate applicable after July 1, 2010.

The CCA on a motor vehicle, a musical instrument or an aircraft should be calculated based on the acquisition date. The CCA should correspond to:

- 5/105 of the eligible portion of the CCA, if the taxpayer paid the 5% GST when the asset was bought;
- 12/112 of the eligible portion of the CCA, if the taxpayer paid the 12% HST when the asset was bought;
- 13/113 of the eligible portion of the CCA, if the taxpayer paid the 13% HST when the asset was bought;
- 15/115 of the eligible portion of the CCA, if the taxpayer paid the 15% HST when the asset was bought.

### **Solution:**

When an amount of CCA is claimed with regard to property purchased before July 1, 2010, modify the CCA amount claimed directly in Form GST370.

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**BRITISH COLUMBIA**

The CCA amount has to be entered in the **GST** column of the “Eligible expenses” section of Table B.

**ONTARIO**

The CCA amount has to be entered in the **GST** column of the “Eligible expenses” section of Table C.

**NOVA SCOTIA**

The CCA amount has to be entered in the **13% HST** column of the “Eligible expenses” section of Table D.

Deduction other than capital cost	0 00	0 00		0 00
Total eligible expenses other than CCA C				0 00
Capital cost deduction – employee	6,000 00	3,000 00	3,000 00	0 00
Capital cost deduction – partner				

This problem will be corrected in *Personal Taxprep 2011 v.1.0.*

**Net income not retained in the FAM form when the coupling of a dependant’s return is cancelled**

**Problem:**

When the preparer decides to cancel the coupling of a dependant’s return, the net income on line 236 of this dependant’s federal return is not retained in the FAM form.

**Solution:**

Re-enter the net income amount in the FAM form.

This problem will be corrected in *Personal Taxprep 2011 v.1.0.*

**Québec**

**Q445 - Incorrect calculation of the QPP or CPP overpayment**

**Problem:**

The calculation of the QPP or CPP overpayment is incorrect when the following requirements are met:

- the taxpayer is a Québec resident;
- the taxpayer received QPP/CCP retirement benefits for twelve months in the year (T4A(P), box 14);
- the taxpayer received a T4 slip with regard to employment income earned outside Québec (box 10) on which CPP contributions have been withheld (box 16);
- the taxpayer received an RL-1 slip, without the corresponding T4 slip, only displaying Québec taxable benefits (e.g., with identical amounts in boxes A and J).

In this situation,

- the amount of CPP pensionable earnings should be zero for the purpose of calculating the QPP or CPP overpayment, but the entire amount is taken into account, on line 8a of the Q445 workchart;
- the amount of CPP contributions should be entered on line 452 of the TP1 return, but it is not; and
- no amount should be entered on line 308 of Schedule 1, but the program posts the CPP amount on that line.

**Solution:**

To correct this problem, line 8a of the Q445 workchart must be overridden with the corresponding amount in box A of the RL-1 slip.

This problem will be corrected in *Personal Taxprep 2011 v.1.0.*

**Error code issued by NetFile Québec: “TSTRUC - Lgn XX Pos XX - Error: L'élément 'TP51' n'est pas valide - La valeur '0' n'est pas valide selon son type de données 'Decimal' - Échec de la contrainte Pattern.”**

**Problem:**

The taxpayer’s return is rejected by NetFile Québec and the following error code is issued:

“TSTRUC - Lgn XX Pos XX - Error: L'élément 'TP51' n'est pas valide - La valeur '0' n'est pas valide selon son type de données 'Decimal' - Échec de la contrainte Pattern.”

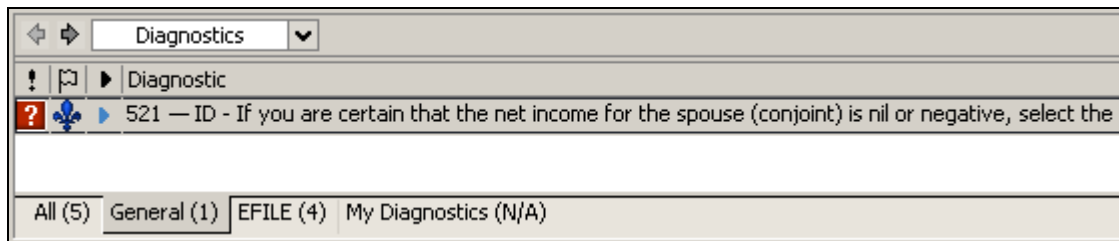
This error code is received when:

- the spouse reports net income on line 236 of the federal return, but reports no net income on line 275 of the Québec return (this situation occurs, for example, when the spouse’s only income is a universal child care benefit income from a RC62 slip);  
    **and**
- the general diagnostic #521 is displayed in the taxpayer’s return because the check box **The spouse’s net income is nil or negative** has not been selected in Section “Other information regarding provincial or territorial credits” at the bottom of the ID form.

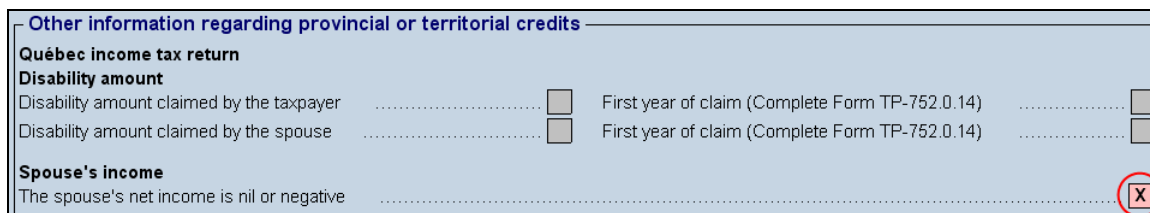
**Solution:**

To prevent this error code from being issued by NetFile Québec, always make sure that the general diagnostic #521 is not displayed in the taxpayer’s return.

If this diagnostic is displayed, double-click it to access the box **The spouse’s net income is nil or negative**.



Then override this box.



Save and retransmit this return.

To prevent the transmission of such a return, an EFILE diagnostic will be added in *Personal Taxprep 2011 v.1.0*.

**The carry over of the amount claimed as expenses for medical services not available in an area is not performed correctly on line 378 of the Québec return when the taxpayer is married or living common-law and the spouses’ returns are coupled.**

**Problem:**

When the returns of married or common-law spouses are coupled and there are no medical expenses claimed on line 381 of one of the spouses’ Québec return, the amount of expenses for medical services not available in an area claimed on Form TP-752.0.13.1 by this spouse is not carried over to line 378 of this Québec return.

**Solution:**

To bypass this problem, override line 378 in the taxpayer’s or the spouse’s Québec return with the amount of expenses for medical services not provided in an area calculated in Form TP-752.0.13.1.

To do so, perform an override in the taxpayer’s or the spouse’s return and enter the total amount of expenses for medical services not provided in an area (i.e. the total expenses entered on line 24 of the taxpayer’s and the spouse’s Forms TP-752.0.13.1).

To help you identify the clients who might be affected by this problem, we have made available a client filter that will allow you to quickly access a list of those clients. To obtain this client filter, click [here](#).

This problem will be corrected in Personal Taxprep 2011 v.1.0.

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

**Problem:**

When Form TP-274, *Designation of Property as a Principal Residence* has been completed and there is no capital gain resulting from the disposition, the form does not print with the return. However, it must be sent to *Revenu Québec*.

**Solution:**

Whether the return is filed electronically or paper-filed, you must print the form by displaying it and selecting **File/Print Form** (Ctrl+P). The form must then be mailed to *Revenu Québec*.

To help you identify the clients who might be affected by this situation, we have made available a client filter that will allow you to quickly access a list of those clients. To obtain this client filter, click [here](#).

This problem will be corrected in *Personal Taxprep* 2011 v.1.0.

**Technical Problems**

**Technical problem relating to the PDFSCAN item in the print formats**

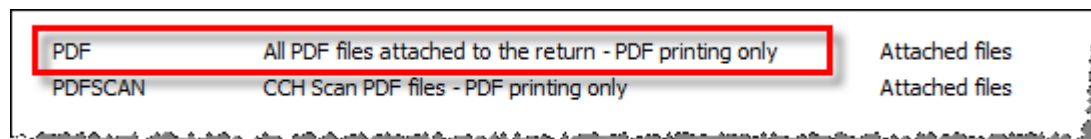
**Important:** This situation only affects clients using both *CCH Scan* and *Personal Taxprep*.

**Problem:**

A problem has been detected with regard to the PDFSCAN item available in the print formats. This item is used to select, among the files attached to a return, the *CCH Scan* PDF files in order to combine them with the return when printing it in PDF format. At the moment, the *CCH Scan* PDF files are not combined if they have been modified by the user (e.g., changes to the bookmarks, addition of annotations, etc.).

**Solution:**

To bypass this problem, you may use the PDF item available in the print formats:



This item allows you to combine all attached PDF files, including those of *CCH Scan*, to the return when printing it in PDF format.

This problem will be corrected in *Personal Taxprep* 2011 v.1.0.

## Error occurring when, as a result of the cancellation of a coupling, the client file in which the returns were coupled is used

### Problem:

When the user rolls forward a previous year client file and he/she cancels the coupling of the spouse's or the dependant's return, using the rolled forward client file in which the returns were coupled can result in the display of an error message (e.g., error when opening). This problem occurs in certain particular circumstances and has been reported by few clients.

### Solution:

If the problem occurs with one of your client files after you cancelled the coupling of the spouse's or the dependant's return, please contact the CCH Technical Support at 1-800-567-6173. One of our representatives will help you retrieve the complete client file (no data in the return will be lost).

This problem will be corrected in *Personal Taxprep* 2011 v.1.0.

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## Temporary display problem of annotations on diagnostics

### Problem:

In a form, when the cursor is placed on a check box, and the user presses twice on the spacebar very rapidly, if annotations on diagnostics exist, they may disappear from the diagnostics pane.

This is a temporary display problem, because the annotations are not lost. To make the annotations reappear, you must save and close the client file. Next time this client file is opened, the annotations on diagnostics will display in the diagnostics pane.

### Solution:

There are two ways to correct this problem:

1. Create at least one customized diagnostic from the **Filters and Diagnostics** view (accessible from the **Templates** shortcut group).
2. Select or clear the check boxes more slowly with the spacebar.

This problem will be corrected in *Personal Taxprep* 2011 v.1.0.

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## Possibility of losing the selection of attached files to roll forward

### Problem:

When, under the **Attached Files** tab of the **Properties** dialog box, the user attaches one or more files to the active client file, selects them for roll forward in the next version of the program and clicks the **OK** button in the **Properties** dialog box to confirm the additions, the selection of files to roll forward with the next version of the program is not retained.

Note that this problem occurs independently of the attached file type and that it only occurs when files are attached and selected for roll forward in a single step before the user clicks the **OK** button of the **Properties** dialog box.

### Solution:

To prevent this problem, it is important to click the **OK** button of the **Properties** dialog box immediately after adding the attached files. You can then return to the **Properties** dialog box and select the files to be rolled forward to the next version of the program.

Furthermore, we suggest you verify that the selection of files to roll forward to the next version of the program is correctly retained (from the **Properties** dialog box). If this is not the case, select the files to roll forward once more and confirm their selection by clicking the **OK** button of the **Properties** dialog box. The selection will thereafter be retained.

This problem will be corrected in *Personal Taxprep* 2011 v.1.0.

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