

# Cantax T1

## Release Notes

Versions 21.2.3xx.106

February 2022

### Contents

End of support for Microsoft Office 2013 and Microsoft Internet Explorer 11 .....	1
Try our Knowledge Base! .....	1
Version Presentation .....	1
Try Cantax .....	1
Training .....	1
Electronic Transmission of Authorization .....	2
Auto-fill T1 return (AFR) .....	2
EFILE .....	2
Modifications Made to Version 106 .....	2
Modifications Made to Version 100 .....	4
Carry Forward .....	7
Cantax e-Bulletin .....	7
Help .....	7

### End of support for Microsoft Office 2013 and Microsoft Internet Explorer 11

As we have been announcing since May 2021, in particular in an article of our Knowledge Base as well as the e-mails sent last May, starting in November 2021, Wolters Kluwer will discontinue support for Microsoft Office 2013 and Microsoft Internet Explorer 11.

For more information, consult our Knowledge Base article [End of support for Microsoft Office 2013 and Internet Explorer 11. An upgrade of your system may be required.](#)

### Try our Knowledge Base!

**Consult our Knowledge Base to quickly find the information you need!**

Our [Knowledge Base](#) contains an array of articles answering technical and tax questions most frequently asked to Support Centre agents. All you need to do is enter a few key words and the articles display in order of relevance to provide you with valuable information that will accurately answer your questions.

### Version Presentation

Although most returns for 2021 can be prepared with this version of the program, some forms have not yet been received from the Canada Revenue Agency (CRA). For a list of

the forms under review in this release, please refer to the [“Forms Under Review”](#) section.

This 2021 production release of *Cantax T1Plus* has been approved by the CRA and can be used to prepare T1 personal tax returns for the 2021 taxation year. This means that this version is approved for:

- Paper filing
- EFILE
- Electronic filing of Form Authorization
- Electronic filing of Form T1135
- Auto-fill T1 Return (AFR) service
- ReFILE
- PAD (Pre-authorized debit)
- Express NOA (Notice of Assessment)
- The 2D bar code(s) printed on the federal return

This version allows you to work with files created in the Working Pre-Release version.

### Carrying forward your preferences

Once your preferences from last year are carried 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.

### Try Cantax

If you have not purchased *Cantax T1Plus*, you may install this software as a Demo version. Note that you will not be able to save or print tax returns with the Demo version. Should you decide to purchase the software, please contact our Customer Service department to obtain an unlock code. You can reach us by the method most convenient for you (see the [“Help”](#) section).

Thank you very much for using *Cantax T1Plus*!

### Training

To consult the different training options available regarding *Cantax T1* (seminars, webinars, tutorials and more), access the [Training](#) section of the Wolters Kluwer Web site. You can also access it from the program, by selecting **Help, Cantax on the Web and Get Cantax Training**.

## Electronic Transmission of Authorization

**February 7, 2022** - The system for electronic transmission of authorization requests will open.

You can electronically file an authorization request with this version of the program as version 106 for 2021 has been approved by the CRA.

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

1. Have a valid EFILE number and password; and
2. Be a registered representative.

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

For more details on the Electronic Transmission of authorizations, see the *Cantax T1 Help*.

## Auto-fill T1 return (AFR)

**February 7, 2022** - The service will open.

### Downloading prior-year data

You can download data from the five previous years (2016, 2017, 2018, 2019 and 2020). To download data of a given year, you will have to use the *Cantax* program of the year in question. Ensure that your EFILE password is updated.

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

### New in 2021

T5013 slips can now be downloaded. Note that only the following boxes have been made available for download by the CRA:

- Box 002 - Partner code
- Box 003 - Country code
- Box 004 - Recipient type
- Box 005 - Partner's share (%) of partnership
- Box 010 - Total limited partner's business income (loss)
- Box 020 - Total business income (loss)
- Box 030 - Total capital gains (losses)
- Box 040 - Capital cost allowance

You cannot rely solely on this downloaded information to properly complete the return. Please always verify the information available on the paper copy of the T5013 slip when completing the return.

T4A slips will now include new boxes 201, 205, 210, 211, where applicable.

The CRA has redesigned the manner in which it displays the Home buyers' plan (HBP) and Lifelong Learning Plan (LLP) information it provides via the *Auto-fill my return* service. Therefore, the AFR sections are now similar to that presented on the My Account or Represent a client Web page.

The Canada training credit limit for the current tax year is now available in AFR.

The employment insurance election on self-employment is now available in AFR.

## EFILE

### Filing of 2021 tax returns

**February 21, 2022** - The EFILE transmission system will open.

**January 27, 2023** - The CRA will shut down its system.

**Note:** Tax returns with diacritics (accented characters) CANNOT be EFILED to the CRA.

### New: EFILE T1 returns with a non-Canadian mailing address

For the 2021 and subsequent tax years, the EFILE service will accept T1 income tax returns with a non-Canadian mailing address for Canadian residents and factual residents. A new section, i.e., **EFILE: non-Canadian mailing address**, is displayed on the INFO form when a foreign country is entered in the mailing address. In this section, indicate whether the taxpayer is a Canadian resident or a factual resident for EFILE purposes. Please note that non-resident returns remain an EFILE exclusion. Only returns with a Canadian province of residence (taxing province) can be EFILED with a non-Canadian mailing address.

When a non-Canadian mailing address is entered in the return and an amount is entered in box 24, **Foreign business income**, of the T3 slip, you will be prompted to enter a Canadian postal code if you want to EFILE the return. Enter the taxpayer's Canadian postal code in the INFO form even though the mailing address is outside Canada. In this situation, the postal code will only be used to process the SFD associated to the T3 slips as required by the CRA—it will not be used in the mailing address.

## Modifications Made to Version 106

### New forms

#### Federal

#### T2043, Return of Fuel Charge Proceeds to Farmers Tax Credit (T2043)

Please note that the form is currently not available because the CRA has not yet released the final version. It will be updated in the next release of *Cantax T1Plus*.

Beginning in the 2021-2022 year, the Government of Canada introduced a refundable tax credit, the Return of Fuel Charge Proceeds to Farmers Tax Credit. This credit is intended to return a portion of the fuel charge proceeds from the federal carbon pollution pricing system directly to farming businesses in provinces that do not currently meet the federal stringency requirements.

These designated provinces are Ontario, Manitoba, Saskatchewan, and Alberta. Eligible farming businesses include self-employed farmers, partnerships and partners in farming partnerships that actively engage in either the management or daily activities related to the earning of income from farming and incur total farming expenses of \$25,000 or more, which are all or partially allocated to designated provinces.

As a result, Form T2043 has been added to calculate the return of fuel charge proceeds to farmers tax credit. In addition,

Form T2043 WS has been added to facilitate calculations in Parts A, B and C. The worksheets must be manually linked to a statement (T2042, T1164 or T1274) for the calculations to be performed. Form T2043 cumulates all worksheets T2043 WS. In addition, note that this refundable tax credit must be claimed on line 47566 of the T1 return.

The credit is considered government assistance received during the year and is taxable. It should be included in the return for the taxation year in which it was claimed, not in the year in which it is received.

Depending on the type of statements of income and expenses, this refundable tax credit is automatically included in income on:

- line 9600 of Form T2042;
- line 9959 of Form T1164;
- line 9959 of Form T1274.

For partners, the amount of this credit is entered in box 237 of the issued T5013 slip. The amount from this box is automatically transferred to Form T2043 and included as farming income on Summary T2042.

Finally, where the partner received a letter indicating the refundable tax credit amount and where no T5013 slip was filed, manually enter the credit amount on line 67077 in Part 5 of Form T2043. In addition, this amount must be manually entered as personal income on line 5B of Part 5 in the appropriate copy of Form T2042. If the taxpayer participates in the AgriStability and AgriInvest programs, include the amount on line E of Forms T1164 or T1274 respectively.

## Modifications Made to Forms

### Federal

#### Benefit - Climate Action Incentive (GSTC-2)

The climate action incentive payment amounts for people who live in provinces that do not have a pollution pricing system of their own (Ontario, Manitoba, Saskatchewan and Alberta). This is part of the federal government backstop, which ensures there is a consistent price on pollution across Canada and that approximately 90 per cent of proceeds go directly to Canadians. Families in rural and small communities receive an extra 10%.

Starting in July 2022, these payments will shift to quarterly amounts paid through the benefit system.

Details on these payments are available in the program, on Form GSTC.

#### Client letters:

Client letters in the program have been adjusted to include the climate action incentive payment amounts.

#### Statement of Discounting Transaction (RC71)

Please note that the Canada Revenue Agency will not accept an RC71 form with an electronic signature until legislation is tabled and Royal Assent is received. Error 138 will be returned by the CRA if the electronic signature is used before Royal Assent has been received. The program has been updated in advance to allow you to use the electronic signature as soon as Royal Assent is received.

**Electronic signature:** Similar to what was introduced last year for Form T183, the CRA added three new EFILE fields, i.e., **Electronic signature indicator**, **Signature date**, and **Signature**

**time.** All of these fields must be transmitted when Form RC71 is electronically signed.

These fields can be found in the new **Electronic Signature** section, which was added to Form RC71, on screen only. When the answer to the question **Are you planning on using an electronic signature method on Form RC71?** is **Yes** and the return is discounted, EFILE diagnostics will prompt you to complete these fields to transmit the return.

When an electronic signature date is indicated, the signature date will automatically update to the existing field 65090. Both the new electronic signature date field and existing field 65090 are electronically transmitted to the CRA.

If you are a discounter and do not plan on using electronic signatures, you can clear the check box **Using an electronic method on Form T183 and/or RC71** in **Options/Preferences/Defaults/All files**.

Doing so will prevent EFILE diagnostics related to the electronic signature on Form RC71 from being displayed.

#### T2222, Northern Residents Deductions (T2222)

In its 2021 Budget, the federal government proposed to expand access to the travel component of the Northern Residents Deductions for the 2021 taxation year. Under the component, a taxpayer would have the option to claim, in respect of each of the taxpayers and each "eligible family member," up to:

- the amount of employer-provided travel benefits the taxpayer received in respect of travel by that individual; or
- a \$1,200 standard amount that may be allocated across eligible trips taken by that individual.

#### T777S - Statement of Employment Expenses for Working at Home Due to COVID-19

For the 2021 taxation year, the maximum of home office expenses has increased from \$400 to \$500 with the temporary flat rate method.

### Provincial

#### Tax planner, Newfoundland and Labrador Tax (PLAN)

In its 2021 Budget, the Government of Newfoundland and Labrador proposed to add three new 2022 tax brackets for income in excess of \$250,000, \$500,000, and \$1,000,000, for a total of eight brackets.

## Forms Under Review

The following forms are currently **under review or not available**, either because the CRA has not yet released the final version, or we have received these forms too late to integrate them into this version. They will be updated in the next release of *Cantax T1Plus*.

#### Form Not Available

**T2043 - Return of Fuel Charge Proceeds to Farmers Tax Credit**  
Forms Under Review

**T1206 - Tax on Split Income**

**T5013 - Statement of partnership income**

**T101 - Statement of resource expenses**

**T1221 - Ontario Focused Flow-Through Share Tax Credit**

**T1229 - Statement of Resource Expenses and Depletion Allowance**

**T1231 - BC Mining Flow-Through Share Tax Credit**

T1241 - Manitoba Mineral Exploration Tax Credit  
**RESOURCE** - Resource Income and Deductions  
 T2203 - Provincial and Territorial Taxes - Multiple Jurisdictions  
**EDUPLN** - Education Savings Planner  
**EDUWS** - RESP Savings Growth Chart  
**EMPPLN** - Employee Benefits Planner  
**INVPLN** - Investment Tax Planner  
**LIFEPLN** - Lifetime Tax Planner  
**PLAN** - Tax Planner

## Modifications Made to Version 100

### Partially mask the Social Insurance Number in the header of all forms.

The print feature, which was introduced last year, allowed you to display only the last four digits of the social insurance number (SIN) when printing Forms T183 and T185 as well as the signature page for an authorization request. This feature has now been extended to partially mask the social insurance number printed in the header of all forms in the program.

The option is accessible in the **Options/Print** menu.

## New forms

### Provincial

#### Schedule ON(S12), Ontario Seniors' Home Safety Tax Credit (T1C/S12-ON)

A refundable credit, i.e., the Ontario seniors' home safety tax credit, has been introduced for seniors and individuals who share a home with a senior relative. The refundable credit is equal to 25% of the eligible expenses. The credit amount is limited to \$2,500.

#### SK479, Saskatchewan Credit (T1C/479)

This form allows taxpayers to claim the new active families benefit. This refundable tax credit has been introduced for families with children enrolled in sport, recreational and cultural activities. The maximum claimable amount per eligible child is \$150. An additional amount of \$50 can be claimed if the child is eligible for the disability tax credit.

#### Schedule SK(S12), Saskatchewan Home Renovation Tax Credit (T1C/S12-SK)

A non-refundable Saskatchewan home renovation tax credit has been introduced for 2021 and 2022 for owners of an eligible dwelling and can be allocated between members of a family. However, the total amount claimed cannot exceed the maximum authorized. For the 2021 taxation year, the qualified expenditures must be incurred between October 1, 2020, and December 31, 2021. The total qualified expenditures must be in excess of \$1,000 (base amount) but cannot be more than \$12,000 (maximum amount of \$11,000 for 2021).

#### NL479, Newfoundland and Labrador Credits (T1C/479)

This form allows taxpayers to claim the new non-refundable physical activity tax credit, which has been introduced so that families can participate in physical and recreational activities.

The maximum amount that can be claimed per family is \$2,000.

The form also allows taxpayers to claim the Newfoundland and Labrador research and development tax credit for individuals, which was previously claimed on line 47900 of the TP1 return.

#### PE58365, Children's Wellness Tax Credit (PE58365)

Worksheet PE 58365, **Children's Wellness Tax Credit**, has been added. This new non-refundable tax credit has been introduced for all families with children under the age of 18, for eligible activities for the wellness of their children.

## Modifications Made to Forms

### Federal

#### Personal (name, address, etc.) (INFO)

Because of the upcoming CRA change which will allow for Canadian residents and factual residents returns to be EFILED with a non-Canadian mailing address, the **Country (Other than Canada)** and **State** address fields have been changed on the INFO screen. As a result, these fields now display a drop-down list with the allowed values. Therefore, for this transition year only, files carried forward with a non-Canadian address will not carry forward the value found in the **Country (Other than Canada)** and **State** fields from the prior-year file. Where applicable, you might need to manually complete those fields using the new drop-down lists.

Note that all information relating to the prior-year mailing address is still carried forward at the bottom of the INFO screen. You can refer to this section to help you complete the new **Country (Other than Canada)** and **State** fields.

#### Schedule 6, Canada Workers Benefit (S6) - New secondary earner exemption

As a result of an update of the form, the secondary earner exemption has been introduced for the 2021 taxation year.

When the taxpayer who completed Schedule 6 to claim the Canada workers benefit has an eligible spouse, the income used to calculate the benefit is based on their combined income.

The secondary earner exemption is a special rule for taxpayers who have an eligible spouse. The spouse or common-law partner with the lowest working income can exclude up to \$14,000 from his or her working income when computing the adjusted net income, allowing a greater number of families to have access the Canada workers benefit.

#### Schedule 14, Climate Action Incentive (T1-S14)

The Government of Canada has announced that the Climate Action Incentive (CAI) will now be delivered as a quarterly benefit rather than as a refundable credit on the T1 Income Tax and Benefit Return. Eligible taxpayers will automatically receive CAI payments four times a year, starting in July 2022. To receive the payments, taxpayers must file a tax return even if they did not receive income in the year. For more information, go to [canada.ca/child-family-benefits](https://canada.ca/child-family-benefits). The CAI consists of a basic amount and a 10% supplement for residents of small and rural communities. Schedule 14 should only be completed by taxpayers residing outside a census metropolitan area (CMA) and who expect to continue to reside outside the same CMA on April 1, 2022. To find out if the taxpayer resides

outside a CMA, go to [canada.ca/census-metropolitan-areas](https://canada.ca/census-metropolitan-areas). As a result of these changes, line 45110 has been removed from the T1-Jacket.

The calculations for this new benefit will be updated in the next Cantax T1 version, which is scheduled to be released at the beginning of February 2022.

## T4A slips - Addition of boxes (T4A)

### Box 201

To help taxpayers get through the COVID-19 pandemic, the federal and provincial governments introduced various benefits. However, certain taxpayers had to repay part, or all of the COVID-19-related benefits received in 2020.

These repayments are entered in the T4A slip to which the following box has been added:

- **Box 201, Repayment of COVID-19 financial assistance payments.**

The repayment of **federal** benefits in 2021 should be updated to new line 23210, **Federal COVID-19 benefits repayment** of the T1 return.

The repayment of **provincial or territorial** benefits in 2021 should be updated to line 23200 of the T1 return.

To correctly identify the type of benefits repaid and, as a result, update the repaid amount to the corresponding line in the T1 return, the following custom boxes have been added to the T4A slip in the program:

- box 201<sup>1</sup>, Repayment of federal COVID-19 benefits received in 2020; and
- box 201<sup>2</sup>, Repayment of provincial or territorial COVID-19 benefits received in 2020.

### Box 205

In August 2021, the federal government provided financial support through a one-time taxable payment of \$500 to seniors born on or before June 30, 1947, and eligible for Old Age Security in June 2021.

This payment amount is entered in the T4A slip to which the following box has been added:

- **Box 205, One-time payment for older seniors.**

This amount should be updated to line 13000.

### Box 210

In its 2021 Budget, the federal government announced that the postdoctoral fellowship income would be considered income earned for the purposes of the registered retirement savings plan (RRSP).

Postdoctoral fellowship income (box 210 of the T4A slip) is included in earned income for purposes of a registered retirement savings plan (RRSP). This change allows postdoctoral fellows to qualify for supplemental RRSP contributions to make deductible contributions to an RRSP, a pooled registered pension plan (PRPP) or a specified pension plan (SPP). This measure is applicable retroactive to 2011. It is important to verify whether the taxpayer has reported postdoctoral fellowship income after 2010 and before 2021.

Where applicable, the taxpayer can send an adjustment request to the CRA to have their RRSP contribution room adjusted.

The Postdoctoral fellowship income is entered in the T4A slip to which the following box has been added:

- **Box 210, Postdoctoral fellowship income earned.**

### Box 211

To help taxpayers deal with the COVID-19 pandemic, the federal and provincial governments have introduced various benefits. The federal government proposes the new Canada Worker Lockdown Benefit. The latter provides an income support of \$300 a week to eligible workers who, because of a temporary public health lockdown between October 24, 2021, and May 7, 2022, cannot work.

This benefit amount is entered in the new box 211 of the T4A slip:

- **Box 211, Canada Worker Lockdown Benefit.**

This amount must be updated to line 13000 of the T1 return.

## **Line 23210 - Deduction for Repayments of Federal COVID-19 Benefits (T1-8)**

It is possible for taxpayers to have claimed a deduction for a repayment of federal COVID-19 benefits on their 2020 tax return (if the benefits were received in 2020 and repaid before 2023) prior to receiving their tax slip indicating the amount repaid. To ensure an amount repaid is not claimed as a deduction twice, a diagnostic has been added on line 23210 to make sure that the repayment of federal COVID-19 benefits entered on this line has not already been claimed on line 23200 of the taxpayer's 2020 return. If this is the case, override the amount on line 23210 so that the amount already claimed is not taken into account.

**Note:** This diagnostic has been added as per a CRA request.

## **T4RSP Slip Summary (T4RSP) - New box**

A box related to box 22 of the T4RSP slip has been added. This new box is used to enter the withdrawal amount of a tax-exempt RRSP for an Indian. The amount in this box will be updated for purposes of the federal return to Form T90 (T90).

## **T4E slip, Canada Emergency Response Benefit (CERB) (T4E)**

### Box 30

In response to the COVID-19 pandemic, the federal government introduced various benefits, one of which is the Canada Emergency Response Benefit (CERB). However, certain individuals had to repay part, or all of the CERB benefits received in 2020.

If the CERB was paid by the CRA, the repayment amount is indicated in box 201 of the T4A slip. On the other hand, if the benefit was paid by Service Canada, the repayment must be included with any other repayment in box 30 of the T4E slip. If this is the case, the CERB amount repaid will be indicated in a Service Canada letter sent to the taxpayer.

The 2021 repayment of federal benefits must be updated to line 23210, **Repayment of COVID-19 financial assistance** of the T1 return.

Finally, any other repayment included in box 30 must be updated to line 23200 of the T1 return.

To correctly identify the type of benefits repaid and, as a result, update the repaid amount to the corresponding line in the T1 return, box 30 has been split in two, and now corresponds to box 30<sup>1</sup>, **Repayment of an overpayment (excluding CERB)** and box 30<sup>2</sup>, **Repayment of COVID-19 financial assistance (CERB)**. Note that the letter transmitted by Service Canada indicates the amount to enter in box 30<sup>2</sup>.

### **T657, Calculation of Capital Gains Deduction (T657)**

If you disposed of qualified farm or fishing property (QFFP) or qualified small business corporation shares (QSBCS) you may be eligible for the lifetime capital gains exemption (LCGE). Because you only include one half of a capital gain in your income, your cumulative capital gains deduction is one half of the LCGE.

The total of your capital gains deductions on gains arising from dispositions in 2021 of qualifying capital property has increased to \$446,109 (i.e., one half of the LCGE increased by indexation to \$892,218 for 2021).

For dispositions of QFFP after April 20, 2015, the LCGE is increased to \$1,000,000. This additional deduction does not apply to dispositions of QSBCS:

- The limit on gains arising from dispositions in 2020 of qualifying capital property is \$441,692 (one half of an LCGE of \$883,384)
- The limit on gains arising from dispositions in 2019 of qualifying capital property is \$433,456 (one half of an LCGE of \$866,912)
- The limit on gains arising from dispositions in 2018 of qualifying capital property is \$424,126 (one half of an LCGE of \$848,252)
- The limit on gains arising from dispositions in 2017 of qualifying capital property is \$417,858 (one half of an LCGE of \$835,716)
- The limit on gains arising from dispositions in 2016 of qualifying capital property is \$412,088 (one half of an LCGE of \$824,176)
- The limit on gains arising from dispositions in 2015 of qualifying capital property is \$406,800 (one half of an LCGE of \$813,600)
- The limit on gains arising from dispositions in 2014 of qualifying capital property is \$400,000 (one half of an LCGE of \$800,000)
- The limit on gains arising from the dispositions of qualifying capital property after 2008 and before 2014 is \$375,000 (one half of an LCGE of \$750,000).

### **T777S - Statement of Employment Expenses for Working at Home Due to COVID-19 (T777)**

For the 2021 taxation year, the maximum of home office expenses has increased from \$400 to \$500 with the temporary flat rate method.

## **Provincial**

### **ON479, Ontario Credits (T1C/479)**

A refundable credit, i.e., the Ontario jobs training tax credit, has been introduced for eligible individuals. The credit is limited to \$2,000.

In addition, a refundable tax credit, i.e., the Ontario seniors' home safety tax credit has been introduced.

Finally, the Ontario apprentice training tax credit has been eliminated.

### **ON479-A, Ontario Childcare Access and Relief from Expenses (CARE) Tax Credit (T1C/479)**

The credit entitlements for Ontario childcare access and relief from expenses (CARE) tax credit have increased by 20%.

### **MB428, Manitoba Tax (T1C/428)**

As a result of an update of the form, the personal income levels used to calculate the Manitoba tax and the basic personal amount have been increased. In addition, the maximum credit amount that can be claimed by an individual for the small business venture capital tax credit has increased from \$67,500 to \$120,000.

### **MB479, Manitoba Credits (T1C/479)**

As a result of an update of the form, changes have been made to the education property tax credit, seniors' school tax rebate and school tax credit for homeowners. In particular, all three amounts have been reduced by 25% to consider the fact that property owners will now receive a cheque for the new Education Property Tax Rebate in the same month (or earlier) during which municipal property taxes are due. Property owners will not be required to apply for the rebate as the Education Property Tax Rebate will be automatically paid by the province of Manitoba.

In addition, a refundable teaching expense tax credit has been introduced for eligible educators. The credit equals 15% of eligible teaching expenses up to \$1,000. The rules to claim this credit are the same as the federal educator school supply tax credit (line 46900) with the exception that supplies must have been used in Manitoba. A box has been added to T1 Line 46900 worksheet (SCHOOLSUPP) to confirm that expenses entered for federal purposes were for supplies used in Manitoba.

### **NB428, New Brunswick Tax and Credits (T1C/428)**

The Government of New Brunswick announced the following measures, which were integrated to the current version of the program:

- A reduction of the provincial personal income tax rate on the first tax bracket from 9.68 per cent to 9.4 per cent;
- An increase of the Low-Income Tax Reduction (LITR) threshold from \$17,630 to \$17,840 for the 2021 taxation year.

### **NL428, Newfoundland and Labrador Tax (T1C/428)**

Following the tabling of its March 31, 2021 Budget, the Government of Newfoundland and Labrador changed the personal income tax brackets and rates used to calculate the Newfoundland and Labrador income tax.

Note that most non-refundable provincial tax credits as well as the Newfoundland and Labrador income tax reduction for low-income families have also changed.

### PE428, Prince Edward Island Tax and Credits (T1C/428)

Following its March 12, 2021 Budget, the Government of Prince Edward Island increased the basic personal amount from \$10,000 to \$10,500. The low-income threshold used to calculate the Prince Edward Island low-income tax reduction has also been increased.

In addition, the Prince Edward Island rate of the tax credit for dividends other than eligible dividends has been decreased from 2.74% to 1.96% on January 1, 2021.

Finally, a non-refundable tax credit for children's wellness has been added.

## Forms removed

### Provincial

#### Ontario apprenticeship training tax credit (APPRENTICE)

The Ontario apprentice training tax credit has been eliminated.

## Corrected Calculations

The following problem has been corrected in version 100:

- [Line 23500 - Bankruptcy - Canada Recovery Benefit repayment \(CRB\)](#)

## Carry Forward

**Note:** The carry forward of TurboTax files is no longer supported as of the 2021 version of *Cantax T1*.

This version can be used to carry forward 2020 T1 files from *Cantax T1* and ProFile to *Cantax*.

To carry forward your client files, proceed as follows:

1. Open the 2021 *Cantax* program.
2. Select **File/Carry Forward** from the menu.
3. The **Carry Forward Return** dialog box will be displayed.
4. Use the drop-down list at the bottom of the **File of Type:** dialog box to select the type of return you will be carrying forward.
5. *Cantax* users will select file type *Cantax T1 (\*.P20)*.  
ProFile users will select file type *ProFile (\*.20T)*.  
Use the **Look In** drop-down list at the top of the dialog box to select the folder location where your 2020 files are stored.
6. This will bring up a selection of your client files. You can select the client either by entering the file name or double-clicking the appropriate file.
7. Once the file is selected, click **Open** to begin the carry forward.

## Cantax e-Bulletin

For your convenience, you are automatically subscribed to the **Cantax e-Bulletin**, a free e-mail service that ensures you receive up-to-date information about the latest version of *Cantax T1*.

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

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

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

## Help

### E-mail

Customer Service:

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

Tax and Technical support:

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

### Telephone

1-800-268-4522

### Web Site

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