

FREQUENTLY ASKED QUESTIONS

Cantax FormMaster 2011 v.4.0

September 2012

Filing T5013 Schedule 50

QUESTION

Is the information concerning the Adjusted Cost Base (ACB) and At-Risk Amounts (ARA) on the T5013 Schedule 50 mandatory?

What happens if I don't have this information?

ANSWER

The CRA has now confirmed that for 2011 fiscal periods, no penalties will be imposed if the ACB or ARA information on Schedule 50 is missing or incomplete.

You can view this information on the CRA Web site at:

<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/prtnrshps/clrfectns-eng.html>

If you do not have the ACB or ARA information for one or more partners, then simply leave the sections shown below blank in the T5013/T5013A/RL-15 – *Partnership Income* (Jump code: **T5013**) data entry screens for those partners. This information is only used for purposes of Schedule 50 and the absence of this information will not affect any other forms in the partnership return, including the slips.

Adjusted cost base (ACB) – Schedule 50			
In order for the amounts to update correctly to Schedule 50, enter the partner's full amount. For more information, consult the Help (F1).	Column	Partner's amount	Total for all partners
Partner's share of the net income (loss), part 1 of schedule 50	50-220	0 00	0 00
Date of disposition as applicable	50-610		
ACB at the end of the previous fiscal period	50-300 and 50-800	0 00	0 00
Cost of units acquired during the fiscal period	50-310 and 50-810	0 00	0 00
Partner's share of the previous fiscal period's net income (or loss)	50-320 and 50-820	0 00	0 00
Capital contributions in the fiscal period	50-330 and 50-830	0 00	0 00
Withdrawals in the fiscal period	50-340 and 50-840	0 00	0 00
Other adjustments	50-350 and 50-850	0 00	0 00
ACB at the end of the fiscal period, part 1 of schedule 50	50-360	0 00	0 00
ACB before ss 96 (1.1) adjustment, part 2 of schedule 50	50-860	0 00	0 00
Ss 96(1.1) adjustments, part 2 of schedule 50	50-870	0 00	0 00
ACB at the end of the fiscal period, part 2 of schedule 50	50-880	0 00	0 00
At-risk amount (ARA) – Schedule 50			
In order for the amounts to update correctly to Schedule 50, enter the partner's full amount. For more information, consult the Help (F1).	Column	Partner's amount	Total for all partners
Ss 96(2.3) adjusted ACB of the amount from column 7	50-400 and 50-900	0 00	0 00
Partner's share of the fiscal period's net income	50-410 and 50-910	0 00	0 00
Partner's share of the fiscal period's resource expenses	50-420 and 50-920	0 00	0 00
Non-arm's length debt owing and/or benefit receivables	50-430 and 50-930	0 00	0 00
ARA at the end of the fiscal period	50-440 and 50-940	0 00	0 00

Note that while the clarification on the CRA Web site indicates that they would accept the 2010 version of Schedule 50, *Cantax FormMaster 2011* only includes the 2011 version of Schedule 50. And if you were to use *Cantax FormMaster 2010* to complete Schedule 50, you would not be able to roll forward this information to *Cantax FormMaster 2012* when preparing the 2012 partnership return.

We therefore recommend filing the 2011 version of Schedule 50, even if the ACB and ARA information is not being provided.

Printing an RL-1 slip on a preprinted form - Format: 8 ½ in. x 14 in.

QUESTION

What paper format should I use to print the RL-1 slip on a preprinted form I got from *Revenu Québec*?

ANSWER

The only format supported by *Cantax FormMaster* is **8 ½ in. x 14 in.** You must absolutely get this format to print the RL-1 slip on a preprinted form, even if you are transmitting copy 1 electronically. The 8 ½ in. x 11 in. format is not supported by *Cantax FormMaster*. If you order your form via the Internet from the *Revenu Québec* Web site, select the **RL-1** slip, not the RL-1.P, as shown below:

Search results

Select the form or publication you want to order from the list below.

Number	Title
<input type="radio"/> RL-5-V	Return of Principal Tenant to Landlord
<input checked="" type="radio"/> RL-1	Relevé 1 - Revenus d'emploi et revenus divers
<input type="radio"/> RL-1.G	Guide du relevé 1 - Revenus d'emploi et revenus divers
<input type="radio"/> RL-1.G-V	RL-1 Guide - Employment and Other Income
<input type="radio"/> RL-1.M	Relevé 1 modifié - Revenus d'emploi et revenus divers
<input type="radio"/> RL-1.P	Relevé 1 adapté pour les partenaires
<input type="radio"/> RL-1.T-T	RL-1 Slip Information (Temporary RL-1 Slip)
<input type="radio"/> RL-1.MT	Relevé 1 modifié temporaire - Revenus d'emploi et divers

Number of forms and publications: 612

Electronic Filing of T-slips

QUESTION

What identification numbers do I need to be able to file T-slips electronically with the CRA?

ANSWER

You first need a **transmitter number**. This number is made of the letters **MM** followed by **six digits**, and it is entered in the **Identification** panel of the “Electronic Services” section of the **Options and Settings** dialog box. It is used by *Cantax FormMaster* when building the transmission file (an XML file format) for the slips that you want to transmit. If you do not have a transmitter number, please contact the CRA’s Electronic filing department at **1-800-665-5164** in order to get one. Note that this number is **not** the same as the EFILE number you use to file T1 and T2 returns electronically.

Once the XML file has been generated by *Cantax FormMaster*, the program will access the [CRA’s Web site](#) in order to transmit the XML file. (*Cantax FormMaster* will automatically connect to the CRA Web site if you have indicated that you are transmitting via the Internet and you have not cleared the **Display portal after creating file** check box under **Options and**

Settings/Electronic Services/General.) On the CRA Web site, you will need to enter two other numbers before you can select and transmit your XML file: a **Web Access Code (WAC)** and a **Business Number (BN)**.

You can use your own WAC and BN, if you have both, to transmit all of your XML files. You can also use the WAC and BN of one of your filer clients to transmit an XML file that contains this filer's return along with the returns of other filers. However, remember that the WAC and BN that you use must have been issued to the same person or company. In other words, you cannot use the WAC of Employer A with the BN of Employer B to transmit your T4 XML file.

To get a WAC, please contact the CRA's E-Services Helpdesk at 1-877-322-7849.

QUESTION

What identification numbers do I need to be able to file slips electronically with *Revenu Québec*?

ANSWER

You first need a **preparer number**. This number is made of the letters **NP followed by six digits** and it must be entered in the **Identification** panel of the "Electronic Services" section of the **Options and Settings** dialog box. It is used by *Cantax FormMaster* when building the transmission file (an XML file format) for the slips that you want to transmit. If you do not have a preparer number, access the *Revenu Québec* Web site and complete the [online Form ED-430, Transmitter Registration Form](#). This form can be transmitted directly from the *Revenu Québec* Web site.

Once the XML file has been generated by *Cantax FormMaster*, the program will access the [Revenu Québec Web site](#) in order to transmit the XML file. (*Cantax FormMaster* will automatically connect to the *Revenu Québec* Web site if you have indicated that you are transmitting via the Internet and you have not cleared the **Display portal after creating file** check box under **Options and Settings/Electronic Services/General.**) On the *Revenu Québec* Web site, you will need to enter your preparer number. You can also enter your identification number (the number allocated to you as a registrant for source deductions, QST or corporate tax), if you have one. Then, you will need to enter the other required information, select your file and transmit it.

QUESTION

Can I electronically file amended or cancelled slips?

ANSWER

Yes, you can electronically file original, amended or cancelled slips. Make your selection from the **Data type** drop-down menu in the **Transmit Slips** dialog box. Please note that you can only include slips of the same data type in each XML file that you generate.

QUESTION

What is the threshold for Internet filing of T-slips with the CRA?

ANSWER

As mentioned in the *Release Notes*, any filer filing more than 50 information slips of the same type must file the data electronically by Internet. Below that threshold, submission on CD, DVD or paper format is accepted.

The 50-slip threshold applies to **each filer and each slip type separately**. For instance, if a transmitter has three employers as clients and they file 20, 15 and 55 T4 slips respectively, only the employer filing 55 slips is subject to mandatory Internet transmission.

Note: The same rule applies to RL slips filed with *Revenu Québec*.

QUESTION

When slips are electronically filed, is the summary, which includes the slip totals, transmitted as well?

ANSWER

At the federal level, the electronic transmission groups data from each individual slip as well as the total amounts for all of the slips issued by the filer. In Québec, the total amounts are not included in the electronic transmission. Therefore, a hard copy of the summary must be sent to *Revenu Québec*.

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