

Cantax FormMaster

Troubleshooting

2015 Versions

Publication	Problem	Affected Version	Corrected Version
Week of November 13, 2016	New calculation rules for Ontario additional tax for minimum tax purposes	Versions 2015 1.0, 2.0, 3.0, 4.0, 5.0 and 6.0	Version 2016 2.0
Week of January 10, 2016	Problem accessing the CRA Web page for electronic transmission	Version 2015 1.0	Version 2015 1.1

Ontario

New calculation rules for Ontario additional tax for minimum tax purposes

Problem:

How do I make sure that the Ontario additional tax for minimum tax purposes is calculated according to the new rules applicable to the 2016 taxation year while waiting for the release of version 2.0 of *Cantax FormMaster 2016*?

Solution:

If you are filing a 2016 tax return for a trust residing in Ontario that has to pay an additional tax for minimum tax purposes, a surtax amount might apply on the additional tax amount. Furthermore, the total of the additional tax and the surtax on the additional tax cannot be reduced by the dividend tax credit.

In this situation, proceed as follows:

First, make sure that a minimum tax amount is shown on line E of table 3 in Schedule 12.

If no amount is shown on line E of table 3 in Schedule 12, you are not required to modify the calculation done by the program.

If an amount is shown on line E of table 3 in Schedule 12, you have to calculate a surtax amount on the additional tax, as applicable, and enter the total in Form T3ON after the dividend tax credit has been deducted. To facilitate your work, we have prepared an Excel spreadsheet that includes the instructions to follow and calculations to do. You can access this spreadsheet by clicking [here](#).

If you do not have the Excel software, do the following calculation:

<p align="center">Graduated rate estate (GRE) or Qualified disability trust (QDT)</p>	<p align="center">Trust other than GRE or QDT</p>
<p>(T3ON, line 21 - \$4,484) x 20% = _____</p> <p>(T3ON, line 21 - \$5,739) x 36% = _____</p> <p>Total _____</p>	<p>Minimum tax amount on line E of table 3 in Schedule 12: \$_____.</p>
<p>Subtract this total from the amount on line 26 of Form T3ON.</p> <p>Result: \$_____</p>	<p>Multiplied by 1.56.</p> <p>Result (total minimum tax): \$_____</p>
<p>Add this result to the minimum tax amount shown on line E of table 3 in Schedule 12.</p> <p>Total minimum tax: \$_____</p>	<p>If applicable, override the amount on line 29 of Form T3ON by entering the total of the following two amounts:</p> <ul style="list-style-type: none"> • the total minimum tax calculated above; • the amount by which the amount on line 21 of Form T3ON exceeds the amount on line 28 of Form T3ON.
<p>If applicable, override the amount on line 29 of Form T3ON by entering the greater of the following amounts:</p> <ul style="list-style-type: none"> • the total minimum tax calculated above; • the amount by which the amount on line 27 of Form T3ON exceeds the amount on line 28 of Form T3ON. 	

The calculation of the Ontario additional tax for minimum tax purposes and Form T3ON will be updated for the 2016 taxation year in version 2016 2.0 of *Cantax FormMaster*.

Electronic Transmission

Problem accessing the CRA Web page for electronic transmission

Problem:

When the user requests the transmission of slips (via the **Transmission/Transmit Slips** command) or the transmission of the T5013 return or slips (via the **Transmission/T5013** command) to the CRA, several error messages display, with respect to the CRA's electronic transmission Web page.

This problem arises because of certain technological changes recently made to the CRA Web site.

Note:

Note that the transmission of Québec slips is not affected by this problem.

Solution:

To remedy this problem, follow the instructions below for the users of each affected workstation:

1. Make sure that *Cantax FormMaster 2015* is closed and you possess Windows Admin privileges before continuing.
2. Download the following file:
<http://tc.cch.ca/cchservices/download/files/utilities/formmaster/vX-2015/FormsCtx2015.reg>
3. Browse to the folder where you saved the file downloaded at the previous step.
4. Double-click the downloaded file. If a security warning displays, click the **Run** button.
5. Launch *Cantax FormMaster 2015* and verify that the CRA transmission Web page displays correctly (using the **Transmission/Transmit Slips** or the **Transmission/T5013** command). If the problem persists, contact our Support Centre at 1-800-567-6173.

This problem will be corrected in *Cantax FormMaster 2015 v.1.1*, which will be available in mid-February 2016.