

Cantax T2

Release Notes

Versions 17.2.3xx.126

November 2017

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Version Coverage

This release of *Cantax T2* and *T2Plus* can be used to prepare corporation income tax returns for tax years that began on or after **January 1, 2015**, and will end on or before **May 31, 2018**.

Users will be able to prepare up to three returns with *Cantax T2* and an unlimited number of returns with *Cantax T2Plus*. Throughout these *Release Notes*, the programs will be referred to as "*Cantax T2*" including versions with Corporation Internet Filing, unless the description pertains to only one of the software packages, in which case it will be referred to specifically.

If you have not purchased *Cantax T2*, you may install it as a demo version. Note that you will not be able to save or print tax returns with this 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).

Cantax Productivity Seminar Tour - Fall 2017

This fall, our *Cantax* seminars will consist of:

T1 Tax & Form Updates - In the morning, we will cover all the essential tax and form changes for the filing of 2017 personal income tax returns including:

- New Express Notice of Assessment option and further changes to the T183 form for 2017
- New filing requirements for the T2091 form

Featured Topics:

- Deemed dispositions and the principal residence filing requirements
- Tax credits and deductions for seniors and the disabled
- Conversion of CEC to class 14.1 for self-employed individuals and farmers

Cantax Tips - Are you getting the most out of *Cantax*? There are numerous features in *Cantax* that can help you prepare and review your returns and users are often unaware of many of them. We will highlight some of our most useful features along with examples of how to put these features to use in your returns.

Update on Tax Planning for Private Corporations - We will update you on the status of the July 18, 2017, proposals and point out some year-end tax planning points to consider in light of these potential tax changes.

T2 - Tax & Form Updates - We will update you on the latest changes to tax and forms for T2 including:

- Revised Schedule 10 and a review of the modifications made to Schedule 8 for class 14.1;
- New T2 Attach-a-Doc feature that will allow you to transmit selected documents with your T2 returns;
- Mandatory EFILE for Alberta AT1 returns.

Featured Topic:

- CDA account and the Capital Dividend Election

Cantax FormMaster Update - We will cover the latest form changes along with the new ability to use Internet Transfer to electronically submit T3 returns.

Seminars start **December 1** and run through December 15, 2017. Space is limited, so [register today!](#)

What's New in this Release?

Here is a summary of the main topics in the current version.

Increase in the federal small business deduction rate

Schedule 200 (T2) has been modified to include the increase in the federal small business deduction rate on January 1, 2018. For more information, please consult the [note about Schedule 200](#).

Update of Schedule 10 (S10)

Schedule 10 has been updated and two parts have been added to calculate the undepreciated capital cost of class 14.1 on January 1, 2017, and to calculate the amounts under paragraph 13(38)(d) of the ITA. For more information, please consult the [note about Schedule 10](#).

Transmission of supporting documents accompanying T2 returns

Supporting documents accompanying the T2 return can now be electronically transmitted. For more information, please consult the [note about this subject](#).

Mandatory EFILE for Alberta AT1 returns

Corporations with a permanent establishment in Alberta must file electronically their Alberta AT1 returns when the corporation's taxation year is ending after December 31, 2017. For more information, please consult the [note about this subject](#).

New & Revised Forms

Note that the form titles followed by an asterisk () were updated in accordance with the latest version issued by the applicable tax authorities.

Federal

Transmission of supporting documents accompanying T2 returns

Supporting documents accompanying the T2 return can now be electronically transmitted.

If the T2 return has been accepted for processing and the CRA sent a confirmation number, then the supporting documents can be transmitted. If the supporting documents meet the basic requirements, the CRA will send a confirmation number within seconds. This means that the supporting documents have been accepted for processing. If you are using *Cantax* with a CIF version, the software will automatically display the confirmation number in the appropriate field of the "EFILE Information for the transmission of supporting documents (T2-Docs)" section of Form *Corporate Profile (T2-ID)*. If you have a T2Plus version, it will also be shown in the "T2 - Docs Confirmation #" field under the **General** tab of the **File Information** dialog box.

Corporate Profile (T2-ID)

The question *Does the corporation make distributions that could be considered "income sprinkling" under the proposed changes to section 120.4 of the ITA?* has been added to the form to allow you to identify corporations affected by these proposed measures and generate reports. The field "Income sprinkling" has also been added to the possible display fields in the Index (accessible through the **Index/Open** command).

Schedule 200, T2 Corporation Income Tax Return (T2)

On October 24, 2017, the federal government announced, in the *Notice of Ways and Means Motions to Amend the Income Tax Act*, that the deduction rate for the small business would increase from 17.5% to 18% on January 1, 2018. Note that this

deduction will be calculated proportionally if the taxation year straddles January 1, 2018. To take this measure into account, custom line 3 has been added to the "Small business deduction" section of this schedule.

Schedule 1, Net Income (Loss) for Income Tax Purposes (S1)*

Lines 605 and 295 in respect of the income inclusions under subparagraph 13(38)(d)(iii) of the ITA have been removed.

In addition, line 418, *Incorporation expenses under paragraph 20(1)(b)* has been added to the form.

When opening a file prepared with a prior version of *Cantax T2*, if an amount relating to an income inclusion under subparagraph 13(38)(d)(iii) of the ITA was entered on line 295 using an override, this amount will be retained on line 108 as an overridden amount.

Schedule 2, Charitable Donations and Gifts (S2)*

Schedule 5, Tax Calculation Supplementary – Corporations (S5)*

The validation of the certificate number on line 834 has been modified with the result that only certificate numbers of four numerical characters are now accepted, in accordance with the CRA specifications. When opening a file prepared with a prior version of *Cantax T2*, if an invalid certificate number had been entered on line 834, it will not be retained.

Schedule 8, Capital Cost Allowance (CCA) (S8)*

New asset codes 23 and 24 have been added to the eligible property list for CCA classes 43.1 and 43.2 when there is an addition in the year. These codes allow you to identify geothermal energy equipment and thermal energy sources acquired after March 21, 2017.

Schedule 10, Cumulative Eligible Capital Deduction (S10)*

Part 3 has been added to this schedule to calculate the undepreciated capital cost (UCC) of the new class 14.1, which came into effect on January 1, 2017. Part 4 has also been added in order to calculate the adjustments required when either one of the two elections allowed under the transitional rules in paragraph 13(38)(d) of the ITA is made in a taxation year that includes December 31, 2016, and ends on or after January 1, 2017.

The check box **The corporation makes the election under subparagraph 13(38)(d)(iii) ITA** has been moved to line 102 of Part 4 and has been renamed **Is the corporation electing under subparagraph 13(38)(d)(iii) to report an income inclusion instead of a capital gain?**

Note that Schedule 10 will no longer be applicable for a taxation year that begins on or after January 1, 2017.

Schedule 20, Part XIV - Additional Tax on Non-Resident Corporations (S20)*

Schedule 27, Calculation of Canadian Manufacturing and Processing Profits Deduction (S27)*

Schedule 31, Investment Tax Credit – Corporations (S31)***Schedule 32, Scientific Research and Experimental Development (SR&ED) Expenditures Claim (S32)**

The maximum pensionable earnings amount for the year for purposes of the Canada pension plan has been updated for the 2018 calendar year (and is now \$55,900). This amount is used to determine the specified employees' salary or wages when the proxy method is selected to calculate the SR&ED expenditures.

RC59, Business Consent for Access by Telephone and Mail (RC59)***RC366, Direct Deposit Request for Businesses (RC366)*****AgriStability and AgriInvest Programs****AgriStability and AgriInvest Programs (AGRI/HAGRI) - Harmonized provinces* and British Columbia***

As a result of the update of the form, the disposition of Sections 1 and 2 has been modified. Section 1 is now divided into five subsections, i.e. "Participant information," "Contact person information," "Your farming information," "Farm Type," and "Federal public office holder or employee of AAFC." The fields "Telephone (evenings)," "First Name" and "Last Name" have been removed from Section 1.

When the operation is combined to another, it is now possible to enter a maximum of three PINs (and indicate, for each of these PINs, if the operation is added to or removed from the group) in Section 2, while it was previously possible to enter up to four. In addition, in this section, the fields that related to Legal Land Description as well as the fields that related to the question *Are you sending in any of the following to your Administration?* have been removed.

Also note that the disposition of the information for the farming activities statement has been modified and the input fields that allowed you to enter another income amount have been removed from Section 6. Furthermore, the fields "AgriStability/AgriInvest Participant Identification Number (PIN)," "Your first name," "Your last name" and "Only enter the corporation name if the partner is a corporation" have been removed from the first line of the table in Section 6 relating to information on the partners of the partnership, because the first line of this table is used to indicate the filing corporation's share in the partnership.

When opening a file prepared with a prior version of *Cantax T2*, the program does not retain the values of the fields deleted in Sections 1, 2 and 6.

AgriStability and AgriInvest Programs (AGRI/HAGRI) - Ontario***AgriStability and AgriInvest Programs (AGRI/HAGRI) - Alberta*****AgriStability and AgriInvest Programs (AGRI/HAGRI) - Saskatchewan***

As a result of the update of this form, the check boxes **Perishable Commodities Worksheet**, **CWB Receivables Adjustment Worksheet** and **T2 Schedule 1** have been removed from the "Supporting Documentation" section. Conversely, the check boxes **Greenhouses and Nurseries Productive Capacity Form** and **Purchase Agreement** have been added to this section.

In addition, in the "To be completed by AgriStability Participants only" section, it is now possible to enter a maximum of three contract numbers (in the "contract number fields"), while it was previously possible to enter up to four. Furthermore, you must now enter the corporation's share for each contract number.

When opening a file prepared with a prior version of *Cantax T2*, the program does not retain the values of the fields that have been removed from the "Supporting Documentation" and "To be completed by AgriStability Participants only" sections.

AgriStability and AgriInvest Additional Information and Adjustment Request (HAGRI ADD)***Ontario****Schedule 500, Ontario Corporation Tax Calculation (S500)***

The "Ontario business limit reduction" subsection of Part 3 has been removed.

When opening a file prepared with a prior version of *Cantax T2*, if any of lines a to d and line 4 of Part 3 had been overridden, the amount on line 3 will be overridden with the amount from line 4.

In addition, in Bill 177, which was tabled on November 14, 2017, the Ontario government announced an increase in the Ontario Small Business Deduction rate (OSBD). The rate increases from 7% to 8%, and this rate will have to be calculated proportionately when the taxation year straddles January 1, 2018. Line G in Section 3 of the schedule has been modified as a result of this change.

Ontario Resource Tax Credit and Ontario Additional Tax re Crown Royalties (S504)***Schedule 508, Ontario Research and Development Tax Credit (S508)*****Schedule 525, Ontario Political Contributions Tax Credit (S525)*****Schedule 566, Ontario Innovation Tax Credit (S566)*****Alberta****Mandatory EFILE for Alberta AT1 returns**

As defined under subsection 36.1(2.3) of the ACTA, a tax preparer must electronically transmit any income tax return filed in exchange for consideration. Penalties will apply if you file ten or more corporate tax returns in exchange for

consideration by means other than by way of electronic filing. A diagnostic has been created to notify you.

In addition, the line *Must this return be electronically filed with Alberta Tax and Revenue Administration?* has been added to Form *Corporate Profile (T2-ID)*. This line indicates whether the corporation has the obligation to file its return electronically under subsection 36.1(2.1) of the ACTA. If the corporation is subject to this obligation and it files its return by means other than by way of electronic filing, the corporation may be subject to a \$1,000 penalty under section 37.3 of the ACTA. The obligation to file electronically applies to corporations with a taxation year ending after December 31, 2017.

The report, *Corp. Profile - Alberta Mandatory Internet Filing*, has been created for this in the Index. This report displays a list of all corporations that are required to file their Alberta return(s) through the Internet.

AT1 Schedule 12, Alberta Income/Loss Reconciliation (AT1-S12)

Lines D located under both tabs **AT1-S12: Other items - Federal** and **AT1-S12: Other items - Alberta** in respect of the income inclusions under subparagraph 13(38)(d)(iii) of the ITA have been removed.

When opening a file prepared with a prior version of *Cantax T2*, if an amount was entered, using an override, on either of lines D, this amount will be retained as an overridden amount on lines 013 and/or 012 respectively.

AT1 Schedule 14, Alberta Cumulative Eligible Capital Deduction (AT1-S14)*

AT1 Schedule 14 Supplemental Worksheet, Alberta Cumulative Eligible Capital Deduction (AT1-S14S)*

This new form is to be used when the corporation has or had eligible capital property in the taxation year that included December 31, 2016, and ends on or after January 1, 2017, and allows you to calculate the undepreciated capital cost of class 14.1 at the beginning of January 1, 2017, as well as the effects of the elections made under subparagraphs 13(38)(d)(iii) and (iv) of the federal ITA.

When the form is applicable, the AT1 Schedule 14 Supplemental Worksheet must be filed with the AT1 Schedule 14. If the tax return is transmitted electronically (NetFile), the AT1 Schedule 14 Supplemental Worksheet must be printed and sent separately to the Alberta Treasury Board and Finance.

Saskatchewan

Schedule 402, Saskatchewan Manufacturing and Processing Investment Tax Credit (S402)*

Lines 123, 130, 140, 150 and 220, which related the non-refundable tax credit earned before April 7, 2006 (before October 28, 2006, for line 220), have been removed, just as lines 901, 902 and 903 of Part 4, which were used to request a carryback of the non-refundable tax credit earned before April 7, 2006. Note that line 225 is now only used to calculate the refundable tax credit earned for property acquired before March 23, 2017. Line 226 has been added to calculate the

refundable tax credit earned for property acquired after March 22, 2017.

When opening a file prepared with a prior version of *Cantax T2*, all values that were entered on the removed lines will not be retained. In addition, if the value that was entered on line 225 was different from the total of the amounts on the lines used to calculate the tax credit at rates of 5% and 6%, this value will be overridden on line 225.

Schedule 403, Saskatchewan Research and Development Tax Credit (S403)*

As a result of the update of this form, custom lines AA to FF have been replaced by lines 216, 217, 219, 221 and 107.

When a Canadian-controlled private corporation (CCPC) incurs eligible expenditures after March 31, 2017, you will have to enter these expenditures on line 216. When opening a file prepared with a prior version of *Cantax T2*, the amount on line BB will be retained on line 216.

The expenditure limit, which is calculated on line 217, is now prorated on the number of days in the taxation year after March 31, 2017. For this reason, the amount of Saskatchewan R&D refundable tax credit might be different from the amount calculated with a prior version of *Cantax T2*. When opening a file prepared with a prior version of *Cantax T2*, if the taxation year straddles April 1, 2017, and line CC had been overridden, the overridden value will be retained on line 217.

The calculation of the refundable tax credit for the expenditures of a CCPC incurred after March 31, 2017, is now calculated on line 221. When opening a file prepared with a prior version of *Cantax T2*, if the amount on line 215 had been overridden, the overridden amount will be retained on line 221 and the override will be cancelled on line 215.

Line 101, which should be used for a corporation other than a CCPC, has been split into two custom lines. Line E.1 should be used for eligible expenditures incurred before April 1, 2015, and line E.2 should be used for eligible expenditures incurred after March 31, 2017. When opening a file prepared with a prior version of *Cantax T2*, if an amount had been entered on line 101, it will be retained on line E.1. Similarly, if an amount had been entered on line AA, it will be retained on line E.2.

Previously, line 106 had to be used by all corporations' types for expenditures incurred after March 31, 2015. This line is now used to enter expenditures incurred after March 31, 2015, and before April 1, 2017, by all corporations' types. When opening a file prepared with a prior version of *Cantax T2*, if the corporation's taxation year ends before April 1, 2017, the value that had been entered on line 106 will be retained on that line. If the taxation year ends after March 31, 2017, the amount that will be entered on line 106 will be equal to the amount entered on line 106 in the prior version, reduced by the amount shown on former line AA.

Line 122 has been added to Part 3 to calculate the non-refundable tax credit earned in the year after March 31, 2017. When opening a file prepared with a prior version of *Cantax T2*, if the taxation year ends after March 31, 2017, and line 121 had been overridden, the overridden value will be retained on line 121 and the "0" value will be entered on

line 122 using an override in order for the result obtained to be the same as in the prior version of *Cantax T2*.

Schedule 411, Saskatchewan Corporation Tax Calculation (S411)*

Two lines have been added to Part 1 to take into account the phasing out of the credit unions deduction. This deduction is decreased to 50% for days in the taxation year included in the 2018 calendar year, and 25% for days in the taxation year included in the 2019 calendar year.

In the October 25, 2017 Speech from the Throne, the Saskatchewan government announced that the business limit for the province would be increased to \$600,000 as of January 1, 2018. To take this increase into account, a new period has been included in Part 1, and Part 2 has been added to calculate income from a business actively carried out when there is partnership income. Note that because of the addition of this part, Part 2 of the previous version of the form has been renumbered and now corresponds to Part 3.

At the same time, the government announced an increase in the higher rate from 11.5% to 12%. In the section relating to the calculation of income at the higher rate of Part 3, line R has been added to take this increase into account. This rate will need to be applied proportionally when the taxation year straddles January 1, 2018.

Manitoba

Schedule 380, Manitoba Research and Development Tax Credit (S380)*

As a result of the update of this form, custom lines AA to JJ have been replaced by lines 107, 109, 117, 124, 126, 206 and 216.

In Part 1, the eligible expenditures incurred after April 11, 2017, under an R&D contract should be entered on line 109. As for the eligible expenditures incurred after April 11, 2017, not under an R&D contract, they should be entered on line 117. When opening a file prepared with a prior version of *Cantax T2*, the amount shown on line AA will be retained on line 109 and the amount on line 108 will be reduced from the amount on line AA. Similarly, the amount shown on line BB will be retained on line 117, and the amount on line 116 will be reduced from the amount on line BB.

In Part 2, the repayment of assistance received after April 11, 2017, which was previously calculated on line DD, is now calculated on line 124. As for the credit earned in the current year after April 11, 2017, which was previously calculated on line FF, is now calculated on line 126. When opening a file prepared with a prior version of *Cantax T2*, if line 123 had been overridden, the overridden amount will be retained on this line and the "0" value will be entered on line 124, using an override. In addition, if line 121 had been overridden, the overridden amount will be retained on this line and the "0" value will be entered on line 126, using an override.

In Part 5, the current-year refundable credit earned relating to eligible expenditures under an R&D contract incurred after April 11, 2017, which was previously calculated on line HH, is now calculated on line 206. As for the amount of refundable credit earned in the current year relating to eligible

expenditures incurred after April 11, 2017, that are not under an R&D contract, which was previously calculated on line JJ, it is now calculated on line 216. When opening a file prepared with a prior version of *Cantax T2*, if line 205 had been overridden, the overridden amount will be retained on this line and the "0" value will be entered on line 206, using an override. In addition, if line 215 had been overridden, the overridden amount will be retained on this line and the "0" value will be entered on line 216, using an override.

Schedule 381, Manitoba Manufacturing Investment Tax Credit (S381)

On the line *Credit earned after April 11, 2017*, the 88.89% rate has been replaced by a rate of 8/9. When opening a file prepared with a prior version of *Cantax T2*, if an amount had been entered on this line using an override, it will not be retained.

Schedule 383, Manitoba Corporation Tax Calculation (S383)*

In Part 2, three lines have been added for each of the periods to take into account the measure aimed at preventing the multiplication of the business limit under subsection 125(7) of the federal *Income Tax Act*.

Note that the amounts in column M2 are calculated using the values in column K1 of Schedule 7 (S7) to take this measure into account. When opening a file prepared with a prior version of *Cantax T2*, if an amount was entered in one of these columns using an override, it will be retained.

Schedule 384, Manitoba Paid Work Experience Tax Credit (S384)*

Schedule 385, Manitoba Odour-Control Tax Credit (S385)*

MCT1, Corporation Capital Tax Return (MCT1)*

The corporation capital tax return for banks, trust and loan corporations as well as the corporation capital tax return for crown corporations have been updated to reflect the elimination of the capital tax deduction. In addition, line 25 has been added to the corporation capital tax return for crown corporations to indicate the amounts deducted for income tax purposes in excess of the amounts booked.

Schedule 389, Manitoba Book Publishing Tax Credit (S389)*

In Part 3, the amount on line D is now calculated by the program. This amount is equal to the amount on line A of Part 1. When opening a file prepared with a prior version of *Cantax T2*, if the amount entered on line D is different from the amount entered on line A, the amount on line D will be retained as an overridden amount.

Schedule 391, Manitoba Neighbourhoods Alive! Tax Credits (S391)*

Schedule 392, Manitoba Data Processing Investment Tax Credits (S392)*

Schedule 393, Manitoba Nutrient Management Tax Credit (S393)*

British Columbia

Schedule 421, British Columbia Mining Exploration Tax Credit (S421)*

Schedule 425, British Columbia (BC) Scientific Research and Experimental Development Tax Credit (S425)*

Schedule 427, British Columbia Corporation Tax Calculation (S427)*

Modifications have been made to this schedule as a result of the tabling of British Columbia Bill 2 on September 11, 2017. Line 6 has been added to Part 1 to take into account the abolishment of the reduction for credit unions for days in the taxation year that are after December 31, 2016. In addition, in Part 2, in the section relating to the calculation of the tax at the higher rate, a line has been added to take into account the increase in the higher rate of income tax, which will increase from 11% to 12% on January 1, 2018. The higher rate of income tax will be prorated if the taxation year straddles January 1, 2018.

Schedule 428, British Columbia Training Tax Credit (S428)*

Newfoundland and Labrador

Schedule 303, Newfoundland and Labrador Direct Equity Tax Credit (S303)*

New Brunswick

Schedule 366, New Brunswick Corporation Tax Calculation (S366)*

On November 14, 2017, the Government of New Brunswick announced, in Bill 23, that the lower rate for corporate tax would be decreased from 3% to 2.5% for corporations whose taxation year ends after March 31, 2018. Custom line I1 was added in Part 2 to take this decrease into account.

Nova Scotia

Schedule 346, Nova Scotia Corporation Tax Calculation (S346)*

In Part 2, three lines have been added to take into account the measure aimed at preventing the multiplication of the business limit under subsection 125(7) of the federal *Income Tax Act*.

Note that the amounts in column K are calculated using the values in column K1 of Schedule 7 (S7) to take this measure into account. When opening a file prepared with a prior version of *Cantax T2*, if an amount was entered in one of these columns using an override, it will be retained.

Yukon

Schedule 440, Yukon Manufacturing and Processing Profits Tax Credit (S440)*

Schedule 443, Yukon Corporation Tax Calculation (S443)*

Nunavut

Schedule 481, Nunavut Corporation Tax Calculation (S481)*

New & Revised Guides

AgriStability and AgriInvest

- 2017 AgriStability and AgriInvest Program, Corporation/Co-operative and Special Individual Harmonized Guide
- Saskatchewan Commodity Code Guide (2016)
- Saskatchewan Corporations, Co-operatives, Other Entities Guide (2016)

Technical Enhancement


Transmission of supporting documents accompanying the T2 return

The CRA allows preparers to electronically transmit supporting documents to accompany the T2 return. The supporting documents are transmitted electronically once the transmission of the T2 return is accepted. Note that if the T2 return is rejected, no supporting document will be filed and the EFILE status of these documents will remain "Eligible." In addition, the supporting documents must be transmitted at the same time or no later than 24 hours after the transmission of the T2 return. Note that you can select multiple documents for transmission with the same T2 return, however, the total size of all of the documents cannot exceed 150MB.

You can transmit the supporting documents using the **Internet Filing/Transmit T2 - Docs** menu. Note that you cannot electronically transmit the supporting documents using a Web Access Code (WAC) with *Cantax T2*; an EFILE number must be used to transmit such documents.

Attach a supporting document accompanying the T2 return transmitted electronically

You can now attach a supporting document accompanying the T2 return transmitted electronically. Several modifications have been made in the **Attached Files** tab of the **Files Information** dialog box to transmit a supporting document.

To attach a file, click the **Attach file** icon () and select the file you want imbedded into your *Cantax* data file.

To transmit a supporting document with a return, select the file you want to transmit in the **File** column. In the "Selected file details" section, select the **Transmit: T2 - Docs** check box. Select the type of document you want to transmit in the **Type of document** drop-down list and enter a description in

the “Document description” field, i.e. the reason why the supporting document is provided to accompany the T2 return. The “T2 - Docs” reference will be displayed in the **Transmit** column if a document is selected for a T2 - Docs transmission.

Note that certain types of documents require that some conditions be complied with in order to be displayed in the **Type of document** list. If a type of document has been selected but the conditions later change and that type of document is no longer valid, an error message will display when trying to access the **Attach file** tab of the **Files Information** dialog box. You must delete the attached file that no longer complies with the condition or clear the **Transmit: T2 - Docs** check box to correct this error. Consult the Help for more information about the conditions.

Modification in the Preferences menu

The CRA has removed the “Authorize online access” section in Form RC59, *Business consent for access by telephone and mail (RC59)*, therefore, the “GroupID” and “Name of group” fields from the **Preferences/Firm Information/Preparer** panel, the **Authorize online access** check box and the *Group* selection from the **Type of representative** drop-down list of the **Preferences/Defaults/New File** panel have been removed.

Corrected Calculations

The following problems have been corrected in this release:

- Federal - Schedule 80THER - *Capital Cost Allowance (CCA) - All other classes (S80THER)* - The carried forward amount on line 8, “CCA claimed with respect to this UCC balance in preceding taxation years” under the “Class 14.1- Information” tab for a CCA class 14.1 is incorrect when the file being carried forward relates to a shorten taxation year ending on or after January 1, 2017
- British Columbia - Schedule 427, *British Columbia Corporation Tax Calculation (S427)* - The reduction for the credit unions deduction is abolished starting in 2017

Filing Requirements

Requirements for Filing Corporate Returns

Please refer to the **Filing Requirements** help topic of the program for an explanation on the requirements of the various tax authorities for filing corporate returns.

A chart is also available under the **Printing - Requirements for Filing Corporate Returns** help topic, which further explains the requirements of the various tax authorities.

 Help 

E-mail

Customer Service:

cservice@wolterskluwer.com

Tax and Technical support:

csupport@wolterskluwer.com

Telephone

1-800-268-4522

Web Site

www.cantax.com