Taxprep Forms

Release Notes

Taxprep Forms Classic 2018 v.5.0

Contents

Taxprep Classic: the release preceding the upcoming enhanced version of Taxprep!

As part of our commitment to provide you with the best tax software on the market, we have refreshed the look of *Taxprep* so that you can have a top-of-the-line user experience. Deployment of the enhanced version will be executed from December 2018 to January 2020. It is therefore in 2020 that this version of *Taxprep* will entirely replace the current one, and all our users will, at that point in time, be able to take advantage of the many new features provided by the modernized interface.

Because deployment will be gradual, a distinction in the product names is required to easily differentiate the current version from the enhanced one. As a result, over the next few months, you will note the following changes in the name of the *Taxprep* programs:

- The current program versions, i.e. the ones you already know, will be labelled Classic in the name of each product (e.g., *Taxprep Forms Classic*).
- The enhanced program versions, i.e. those that will be gradually deployed, will not be labelled and will use the name of each current product (e.g., *Taxprep Forms*).

This distinction will be useful to quickly identify the version you are using if, for example, you have to contact the Customer or Support Service.

Stay tuned for any further detailed communications about deployment dates of the enhanced version of Taxprep, as these dates will vary according to the products.

New: try our Knowledge Base!

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

Our brand new 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.

Important: Protocole TLS 1.2

Data security is a top concern for accountants. Data security is also a top concern for Wolters Kluwer Tax & Accounting North America. We continue to work diligently to address security issues that may impact our solutions and partner with our customers in the ongoing effort to help secure your data.

Accordingly, we wanted to share some important information and reminders regarding safeguarding your organization’s data and your client’s personal information.

As communicated before, TLS 1.2 is now the only SSL/TLS protocol we are supporting. To ensure that the integration between *Taxprep* products and *CCH iFirm* continues to work properly, you will need to upgrade your Microsoft .Net Framework to version 4.6.2 or higher when installing this new release. If you need to use the integration between *CCH iFirm* and *Taxprep* with previous versions of *Taxprep* products, please contact our technical support team by phone at 1-800-268-4522 or by e-mail to csupport@wolterskluwer.com if you have any questions.

Note that not updating the .Net version will only have an impact on the integration between *CCH iFirm* and *Taxprep*, but we recommend all customers to proceed with that upgrade as it contributes to implementing the most up-to-date data security best practices.

For further information, see the Microsoft® .NET Framework page (https://www.microsoft.com/en-us/download/details.aspx?id=53345). The update will take approximately ten minutes, depending on your hardware.

About

Taxprep Forms Classic is the most complete electronic library of income tax forms in Canada. Three versions are available: the Gold version includes more than 475 slips and forms issued by the Canada Revenue Agency (CRA) and *Revenu Québec* (RQ), while the Silver version includes nearly 220 and the Bronze version, nearly 20. To view the content of your version, access the **Forms** view of the program (by selecting **Go/Forms**). A list of the forms included in each version is also available in PDF format. You can consult this list on the *Taxprep Forms Classic* **Professional Centre**, under the "Documentation" section, or on the *Taxprep* Web site, at https://www.taxprep.com, by selecting **Products/Taxprep Forms**.

Installation and Versions

Before installing the program, please read the *Installation Procedures* which are included with the software package. This document is also available on the *Taxprep* Web site, at https://www.taxprep.com, when you select **Support/Products/Taxprep Forms**. Based on the activation key you have entered when installing the program, you will have access to the Gold, Silver or Bronze version. To find out the type of version you have installed, select **Help/About Taxprep Forms**. You will find the information in the **Additional Information** area of the dialog box.

Rolling Forward Preparer Profiles

Once your preparer profiles from last year are rolled forward to the current year, it is important to verify that the options defined with respect to your clients always correspond to your situation for the current season.

Forms and Slips Coverage

The slips, RL slips and summaries included in *Taxprep Forms Classic* 2018 normally apply to the 2018 taxation year. You can nonetheless use them if you need to file a slip for the 2019 taxation year **before** the 2019 versions of the slips are made available by government authorities.

Individual forms can be used until they are updated by the CRA or RQ. Note that the **Taxprep e-Bulletin** notifies you each time an updated or new form is made available in a program update.

Opening Files and Rolling Files Forward

Client files with the .T18 extension

Client files with the .T18 extension that have been saved with *Taxprep Forms* 2017 can be opened with *Taxprep Forms Classic* 2018 without having been rolled forward first. When opening that file, a dialog box displays and asks you if you want to recalculate the file with the current version. By answering yes, you can simply continue working in the file. If you answer no, the data in the file will be locked. It can be unlocked later using the **Properties** dialog box (**File/Properties** command).

Client files with an extension other than .T18

Client files with a .T15, .T16 or .T17 extension that have been saved with a 2015, 2016 or 2017 version of *Taxprep Forms* can also be opened with *Taxprep Forms Classic* 2018 without having been rolled forward first. To open such a file, access the **Open** dialog box (**File/Open** command). Using the **Look in:** drop-down list, select the directory where the client file has been saved. Then, enter "*.*" in the "File name:" box and press Enter to display the list of client files. You can then select and open the client file you want to access. When opening the client file, a dialog box displays and asks you if you want to recalculate the file with the current version. By answering yes, you can simply continue working in the file. If you answer no, the data in the file will be locked. It can be unlocked later using the **Properties** dialog box (**File/Properties** command).

Rolling forward client files

To roll files forward with *Taxprep Forms*, select **File/Roll Forward**.

Taxprep Forms Classic 2018 allows you to roll forward client files that were saved with the 2017 version of *Taxprep Forms* or *Cantax* FormMaster, which have the .T17 extension, as well as client files saved with *Taxprep Forms Classic* 2018 or *Cantax* FormMaster 2018 that have the .T18 and .T19 extension.

Taxprep Forms Classic 2018 also allows you to roll forward client files that were saved with a 2015 or 2016 version of *Taxprep Forms* or *Cantax* FormMaster. To do so, access the **Roll Forward** dialog box (**File/Roll Forward** command). Using the **Look in:** drop-down list, select the directory where the client file has been saved. Then, select “CCH Forms (*.T??)” in the “Files of type:” box to display the list of client files. You can then select and roll forward a client file.

Furthermore, *Taxprep Forms Classic* 2018 allows you to roll forward the files saved with the AvanTax eForms application that have a .T17N extension and the files saved with Intuit’s ProFile FX application that have a .17X extension.

Note: In a rolled-forward file, the taxation year cannot end after December 31, 2019.

Attached notes

Note that the attached notes are rolled forward, unless this option is disabled in the data roll forward options.

Electronic Filing

Taxprep Forms Classic enables you to electronically transmit data from the T5013 return (Silver and Gold versions) and the following slips and RL slips:

Slip	Version		
	Bronze	Silver	Gold
NR4		X	X
T3		X	X
T4	X	X	X
T4A	X	X	X
T4A-NR		X	X
T4RIF		X	X
T4RSP		X	X
T5	X	X	X
T5008		X	X
T5013		X	X
T5018		X	X
RRSP			X
RL-1 T4	X	X	X
RL-1 T4A	X	X	X
RL-1 T4ANR	X	X	X
RL-2 RIF		X	X
RL-2 RSP		X	X
RL-2 T4A		X	X
RL-3	X	X	X
RL-7		X	X
RL-8		X	X
RL-11		X	X
RL-15		X	X
RL-16		X	X
RL-18		X	X
RL-22		X	X
RL-24		X	X
RL-25		X	X
RL-27		X	X
RL-30		X	X
RL-31	X	X	X

Specialized Returns

The returns listed below can also be filed electronically.

Return	Version	
	Silver	Gold
T3D		X
T3GR	X	X
T3M		X
T3P	X	X
T3RI		X
T3S		X
T1061		X
T2000		X

Government requirements

At the federal level and in Québec, any filer **filing more than 50 information slips** of a same type must file the data **electronically by Internet**. Below that threshold, paper filing is accepted.

Taxation years covered

Revenu Québec only accepts electronic transmissions of the RL slips for the 2018 and 2019 taxation years. The

CRA does not impose restrictions about the taxation year that can be processed.

Important dates for Internet transmission

Taxprep Forms Classic 2018 complies with the latest Internet transmission requirements issued by government agencies. Files generated with *Taxprep Forms Classic* 2018 can therefore be electronically transmitted:

- To the CRA, starting on January 7, 2019, (date on which the CRA reopens its Internet transmission service, which will be closed on December 21, 2018, for update purposes);
- To *Revenu Québec*, without any delay (as *Revenu Québec's* Internet transmission service has been updated on November 12, 2018).

CRA's Web Access Code

If you already have a Web access code, you can use it to file your information returns for 2018 and subsequent years.

Improve Your Productivity

T1-OVP-WS - Worksheet for T1-OVP - RRSP Deduction Limit (Jump Code: T1OVPWS)

The new Form T1-OVP-WS reproduces Chart 3, *2018 RRSP deduction limit*, of Guide T4040, *RRSPs and Other Registered Plans for Retirement*. This form allows you to make the calculations required to complete line 7 and the fields of note 5 in Form T1-OVP. It can also be used to calculate the 2018 RRSP deduction limit and the 2018 unused RRSP deduction room.

List T5013 Schedule 50 - List Detailing the Partners' Interests and Account Activity (Jump Code: T5013S50LIST).

Form List T5013 Schedule 50 has been added to the program to make the review of this schedule easier. This form contains a customized list that allows you to choose the lines of Form T5013 Schedule 50 (Jump Code: **T5013S50**) to display in the client file. Moreover, Section "O. T5013 Schedule 50 List, Settings" has been added to the preparer profiles under the **PROFILE** tab, to allow you to choose the lines of Form T5013 Schedule 50 to display in all client files.

TL2 - Claim for Meals and Lodging Expenses (Jump Code: TL2)

TP-66 - Employment Expenses of Transport Employees (Jump Code: TP66)

Forms TL2 and TP-66 have been modified to allow you to prepare several copies of these forms in the same file. The employer's information should now be entered in Form ID, *Client Identification and Other Information* (Jump Code: **ID**), which will allow you to complete the TL2 and TP-66 forms for several employees.

The employer's information entered in the ID form will be updated to the sections "Certification by employer" of Form TL2 and 2.1, "Information about the employer" of Form TP-66.

If you had completed these forms in a previous version of the program, note that the data in Part 1, "Employee Information," of Form TL2 and Part 1.1, "Identification of the employee," of Form TP66 will be carried forward when opening the new version of the program. However, this data will no longer be linked with the ID form. We recommend that you review the content of these forms before filing them.

List TP-600 Schedule A - List Detailing Partners' Interests and At-Risk Amounts (Jump Code TP600SALIST)

Form List TP-600 Schedule A has been added to the program to make the review of this schedule easier. This form contains a customized list that allows you to choose the lines of Form TP-600 Schedule A (Jump Code: **TP600SA**) to display in the client file. Moreover, Section "P. TP-600 Schedule A List, Settings" has been added to the preparer profiles under the **PROFILE** tab, to allow you to choose the lines of Form TP-600 Schedule A to display in all client files.

Version 5.0 Content

Updates and Additions

The table below shows the updates and additions contained in version 5.0 of *Taxprep Forms Classic* 2018.

Forms	Version			What's new?
	Bronze	Silver	Gold	
FEDERAL				
T3010		X	X	Form updated
GST27			X	Form updated
RC7227			X	Form updated
GST70			X	Form updated
GST71			X	Form updated
R105		X	X	Form updated
RC232		X	X	Form updated
RC366			X	Form updated

Forms	Version			What's new?
	Bronze	Silver	Gold	
RC4288		X	X	Form updated
QUEBEC				
FP-500			X	Form updated
CO-1029.8.36.CI			X	Form updated
TP-66		X	X	Form updated
TP-274.F			X	Form updated
TP-1015.3			X	Form updated

Comments and Details

T1135 - Foreign Income Verification Statement (Jump Code: T1135)

Diagnostics have been added in Part A, "Simplified Reporting Method", to remind you to select at least one type of property and a country code, to enter the amount of income from foreign property and the amount of the gain or loss from the disposition of foreign property. You will also be able to use the new **Nil** options to confirm that there is no income from foreign property or gain or loss to no longer display these diagnostics.

T3010 - Registered Charity Information Return (Jump Code: T3010)

The CRA recently released version B of Form T3010, which replaces all previous versions of this form. As a result, Form T3010 E (19) Version B, which was added in the 2018.5.0 version of the program, can be used to file a charity information return with a fiscal period end date in 2018 or in 2019.

RC7227 - Elections or Revocation of the Elections to Deem Certain Supplies to be Financial Services for GST/HST and QST Purposes for Selected Listed Financial Institutions (Jump Code: RC7227)

The mailing address for Form RC-7227 has been modified. The form must now be sent to the Prince Edward Island Tax Centre. For more information, refer to the form.

RC232 - Corporation Information Act Annual Return for Ontario Not-for-Profit Corporations (Jump Code: RC232)

Several changes were made to Form RC232 when it was updated by the CRA. The following sections have been added: Part 6, "Changes to official corporation email address", Part 7, "Changes to primary or secondary business activity or preferred language of communication", and Part 8, "Changes to contact information".

Also, the question *If there have been no changes, check this box and then go to Part 4, Certification* of Section 3, "Change identifier", has been replaced by the question *Tick this box if there have been any of the following changes to information filed previously with the MGCS* of Part 2, "Change identifier".

In addition, lines 738 to 785 of Section 7, "Director/Officer Information", have been replaced by the boxes **Director** and **Officer** in the new field 911, "This individual is a: ", and by the new fields 912, "Enter the correct code from the Officer Title and Codes Table", 913, "Date elected/appointed", and 914, "Date ceased", in Part 9, "Changes to Director/Officer information". If you had completed lines 738 to 785 with a previous version of the program, the information about the position, the date of the election and the ceased date of the term will be rolled forward in fields 911 to 914. However, if the election or ceased date has been registered for more than one position for the same director or officer, only the information concerning the first position will be rolled forward.

As a result of these changes, we suggest that you review the entire form if it had been filled with a prior version of the program.

CO-1029.8.36.CI - Tax Credit for Salaries and Wages (IFC) (Jump Code: CO1029836CI)

Lines 33a to 33f have been added to Part 2.2.2 to calculate the annual limit applicable for the period covered by the corporation's eligibility certificate after December 20, 2017. The new Part 4 allows for the calculation of the qualified salaries and wages reduction for an employee who carries out activities under a qualifying contract.

The amount on line 100 is now calculated. When opening a client file prepared with a prior version of *Taxprep Forms*, if an amount had been entered on line 100, it will be retained as an override.

TP-274.F - Designation of a Property as a Principal Residence by a Personal Trust (Jump Code: TP274F)

Sections have been added to Form TP-274.F to allow a trust that no longer qualifies for the designation of a property as a principal residence after 2016 to claim the principal residence exemption only on the capital gain earned until the end of 2016, if it held the property on December 31, 2016.

TP-1015.3 - Source Deductions Return (Jump Code: TP10153)

Budget 2019, presented by Revenu Québec on March 21, 2019, announced that the “amount for experienced workers” is renamed “amount for career extension” and that the age of eligibility for this credit is lowered from 61 to 60 years. In addition, the maximum amount of eligible work income exceeding the first $5,000 and on which the tax credit is calculated is now set at a fixed amount of $10,000 for all workers aged 60 to 64.

As a result, Revenu Québec has updated Work Chart 3, *Amount for career extension*, of Form TP-1015.3. From now on, lines 118 to 130 must be completed only if the worker was born in 1954, that is, if their 65th birthday is in 2019. Also, since 60-year-olds are now eligible for this credit, line 111 is now used to enter income earned in 2019 before they reached age 60 rather than income earned before they reached age 61. On the line *Worker’s age on December 31, 2019*, the **61**, **62**, **63**, and **64** boxes have been grouped and renamed **60 to 64**, since the calculation is the same for this age group.

If you had completed this form with a previous version of the program, we suggest that you review the content before filing it.

Reminder: Version 4.0 Content

Updates and Additions

For more information on the content of version 4.0, consult our Web site.

Comments and Details

T776 - Statement of Real Estate Rental (Jump Code: T776)

TP-128 - Income and Expenses Respecting the Rental of Immovable Property (Jump Code: TP128)

The new columns 4, **Cost of additions in column 3 that are AIIP**, 7, **Proceeds of disposition available to reduce AIIP additions**, and 8, **UCC adjustment for current-year AIIP additions**, have been added to the chart in Area A, “Calculation of capital cost allowance (CCA) claim” of Form T776 to take into account the new accelerated investment incentive measures.

The new custom column 3a, **Cost of acquisitions in column 3 that are AIIP**, has also been added to the chart in Section 4, “Capital cost allowance (CCA)” of Form TP-128.

If you had completed Form T776 or TP-128 with a prior version of the program, make sure to enter the cost of property eligible for the accelerated investment incentive in columns 4 of Form T776 and 3a of Form TP-128.

T777 - Statement of Employment Expenses (Jump Code: T777)

TP-59 - Employment Expenses of Salaried Employees and Employees Who Earn Commissions (Jump Code: TP59)

Columns 4, **Cost of additions in column 3 that are AIIP**, 7, **Proceeds of disposition available to reduce AIIP additions**, and 8, **UCC adjustment for current-year AIIP additions**, have been added to the chart in Part A, “Classes 8 and 10,” of Form T777 to take into account the new accelerated investment incentive measures.

Custom column 3a, **Cost of acquisitions in column 3 that are AIIP**, has also been added to the work chart in Section 3, “Motor-vehicle expenses,” of Form TP-59 for class 10.

If you had completed Form T777 or TP-59 with a prior version of the program, make sure to enter the cost of property eligible for the accelerated investment incentive in columns 4 of Form T777 and 3a of Form TP-59.

If you purchased a class 10.1 vehicle that is an AIIP, enter an amount corresponding to 1.5 times the cost of the AIIP in column 5, **Base amount for CCA**, of the work chart in Part B “Class 10.1,” of Form T777 to calculate the accelerated deduction. This amount will be updated to column 7, **Base amount**, of the work chart in Section 3, “Motor Vehicle Expenses” of Form TP-59 to calculate the accelerated deduction in Québec.

T1169 - Election on Disposition of Property by a Mutual Fund Corporation (or a Mutual Fund Trust) to a Mutual Fund Trust (Jump Code: T1169)

Two questions have been added to Part 1, “Information required.” Answer these questions if the property of the transferor has been transferred to more than one transferee.

In addition, three columns have been added to the table *Property disposed of* in Part 2, “Details of property disposed of and consideration received”:

- the **CCA class number** column, that allows you to indicate the CCA class number;
- the **The UCC of the property immediately before its disposition** and **Transferor's cost of the property immediately before its disposition** columns, that replace former column **Election amount limits**.

If you had completed the form with a prior version of the program, review the content of the “Information required" section and the table *Depreciable property* before filing Form T1169.

T2042 – Statement of Farming Activities (Jump Code: T2042)

Columns 4, **Cost of additions in column 3 that are AIIP**, 7, **Proceeds of disposition available to reduce AIIP additions**, and 8, **UCC adjustment for current-year AIIP additions**, have been added to the chart in Area A, "Calculation of capital cost allowance (CCA) claim," of Form T2042 to take into account the new accelerated investment incentive measures.

If you had completed Form T2042 with a prior version of the program, make sure to enter the cost of property eligible for the accelerated investment incentive in column 4 of Form T2042.

T2054 – Election for a Capital Dividend Under Subsection 83(2) (Jump Code: T2054)

The mailing address for Form T2054 has been modified. The form must now be sent to the Prince Edward Island Tax Centre, regardless of the trust's province of residence. For more information, refer to the form.

T2121 – Statement of Fishing Activities (Jump Code: T2121)

Columns 4, **Cost of additions in column 3 that are AIIP**, 7, **Proceeds of disposition available to reduce AIIP additions**, and 8, **UCC adjustment for current-year AIIP additions**, have been added to the chart in Area A, "Calculation of capital cost allowance (CCA) claim," of Form T2121 to take into account the new accelerated investment incentive measures.

If you had completed Form T2121 with a prior version of the program, make sure to enter the cost of property eligible for the accelerated investment incentive in column 4 of Form T2121.

T2125 – Statement of Business or Professional Activities (Jump Code: T2125) and

TP-80 – Business or Professional Income and Expenses (Jump Code: TP80)

The new columns 4, **Cost of additions in column 3 that are AIIP**, 7, **Proceeds of disposition available to reduce AIIP additions**, and 8, **UCC adjustment for current-year AIIP additions**, have been added to the chart in Area A, "Calculation of capital cost allowance (CCA) claim" of Form T2125 to take into account the new accelerated investment incentive measures.

The new column 3a, **Cost of acquisitions in column 3 that are AIIP**, has also been added to the chart in Section 5, "Capital cost allowance (respecting your business activities)" of Form TP-80.

If you had completed Form T2125 or TP-80 with a prior version of the program, make sure to enter the cost of property eligible for the accelerated investment incentive in columns 4 of Form T2125 and 3a of Form TP-80.

T5013 General CCA – General CCA Classes (Jump Code: T5013CCAR)

Budget 2019, presented by the federal government on March 19, 2019, proposes to provide a temporary enhanced first-year CCA rate of 100 per cent in respect of eligible zero-emission vehicles acquired from this date. Therefore, two new CCA classes have been created:

- Class 54 for zero-emission vehicles that would otherwise be included in Class 10 or 10.1. This class includes zero-emission passenger vehicles for which the eligible cost of CCA will be limited to $55,000 (plus sales taxes). In addition, a special rule has been introduced so that when a zero-emission passenger vehicle is disposed of, the proceeds of disposition will be adjusted based on a factor equal to the capital cost limit of $55,000 as a proportion of the actual cost of the vehicle.
- Class 55 for zero-emission vehicles that would otherwise be included in Class 16.

The chart *History of additions and disposals for class 54* has been added to Form T5013 General CCA. When the option **Passenger vehicle** is selected, the limit of $55,000 (plus taxes) is applied in the column **Capital cost**. This option also allows you to calculate the adjusted proceeds of disposition in the column **Adjusted net proceeds for passenger vehicles**.

When this chart is completed, the lines *Additions (accelerated investment incentive property)* and *Disposals* are calculated when, respectively, the date of acquisition or the date of disposal of the vehicle is included in the fiscal year of the partnership.

The data in this chart will be rolled forward if one or more vehicles of this list have not been disposed of. Therefore, the copy relating to Class 54 will be rolled forward next year, even though the UCC at the end of the current fiscal year is zero.

FP-189 – General GST/HST Rebate Application (Jump Code: FP189)

When the form was updated, the columns **Actual GST/HST paid (full refund)** and **Actual GST/HST paid** in the table of Section F, "Purchase Information," have been replaced by the column **GST/HST paid**. If this form had been completed with a prior version of the program, the amounts in the two former columns will be aggregated and the result will be reported in the new column.

FP-505.D.A - GST/HST - QST Return Respecting the Purchase of Taxable Immovables or Taxable Carbon Emission Allowances (Jump Code: FP505DA)

Form FP-505.D.A can now be used to calculate the GST/HST and QST payable on taxable supplies of carbon emission allowances made in Canada.

VD-403 - General Application for a Québec Sales Tax (QST) Rebate (Jump Code: VD403)

When the form was updated, the columns **Actual QST paid (full refund)** and **Actual QST paid (partial rebate, penalty or interest)** in the table of Section F, "Purchase Information," have been replaced by the column **QST paid**. If this form had been completed with a prior version of the program, the amounts in the two former columns will be aggregated and the result will be reported in the new column.

GST370 - Employee and Partner GST/HST Rebate Application (Jump Code: GST370)

This form is now applicable for the 2014 and subsequent taxation years. Therefore, column **3B - 12% HST** and line 9, *Multiply line 7 of column 3B by 12/112*, were removed from Part B, "Rebate calculation." Charts 1b, *Eligible expenses (other than CCA) on which you paid the HST (12%)*, and 2b, *Capital Cost Allowance (CCA) on which you paid the HST (12%)*, were also removed from the form.

Reminder: Version 3.0 Content

Updates and Additions

For more information on the content of version 3.0, consult our Web site.

Comments and Details

T5/RL-3 Data entry screen - Investment Income (Jump Code: T5)

Custom box 15A, *Linked notes - Interest from foreign source (included in box 15)*, has been added to enter the portion of foreign income that represents interest on linked notes and which, in Québec, must be presented in box K-1, *Linked notes - Interest from foreign source*, and included in box K, *Interest from linked notes*. If you had completed this form with a prior version of the program, the amount entered in box K-1 will be updated to box 15A.

T1004 - Applying for the Certification of a Provisional PSPA (Jump Code: T1004)

The mailing address for Form T1004 has been modified. The form can now be sent to two addresses, i.e. the Winnipeg Tax Centre or the Sudbury Tax Centre. For more information, refer to the bottom of the form.

T1213 -Request to Reduce Tax Deductions at Source (Jump Code: T1213)

The mailing address for Form T1213 for Québec residents has been modified. The form must now be sent to the Jonquière Tax Centre. For more information, refer to the bottom of the form.

T2016 - Part XIII Tax Return - Tax on Income from Canada of Approved Non-Resident Insurers (Jump Code: T2016)

The mailing address for Form T2016 has been modified. The form must now be sent to the Sudbury Tax Centre. For more information, refer to the top of the form.

T2055 - Election in Respect of a Capital Gains Dividend Under Subsection 131(1) (Jump Code: T2055)

T2067 - Election Not to Be a Public Corporation (Jump Code: T2067)

T2073 - Election to Be a Public Corporation (Jump Code: T2073)

The mailing address for Forms T2055, T2067 and T2073 has been modified. These forms must now be sent to the Prince Edward Island Tax Centre. For more information, refer to the top of these forms.

T5013 General CCA - General CCA Classes (Jump Code: T5013CCAR)

A clarification has been added in the "Classes 14, 14.1, 43.1, 43.2, 44, 50 and 53 only" section of this form to emphasize the fact that the additional CCA of 30% is only claimable in the year following the acquisition of the eligible property on which it is calculated.

The line *Additional CCA of 30%* has been renamed *Additional CCA of 30% calculated on acquisitions of the previous fiscal year claimable in the current fiscal year*. No data should be entered on this line in the fiscal year in which the measure is introduced. When opening a client file prepared in a prior version of *Taxprep Forms*, if an amount was entered on this line, the value will update to the new line *Additional CCA of 30% calculated on acquisitions of the current fiscal year claimable in the next fiscal year*. When rolling forward the client file, the amount entered on this line will update to the line *Additional CCA of 30% calculated on acquisitions of the previous fiscal year claimable in the current fiscal year*.

RC7294 - Goods and Services Tax/Harmonized Sales Tax (GST/HST) and Québec Sales Tax (QST) Final Return for Selected Listed Financial Institutions (Jump Code: RC7294)

Subsection B1, "Recaptured input tax credits" in Part G, "Schedule B" has been modified as follows:

- Lines *B1-BC* and *B1V-BC* relating to the British-Columbia RITC have been deleted.
- Line *B1-PE* relating to the Prince Edward Island RITC is now calculated, as the recapture of ITC is being phased out in this province since April 1, 2018. When opening a client file prepared with a prior version of the program, if an amount was entered on line *B1-PE*, it will be retained as an overridden amount. To calculate the RITC amount, enter the amount subject to RITC that applies to each rate period under "Amounts subject to RITC" and multiply that amount by the appropriate rate you entered under "RITC rate." For more information, see Guide RC4050, *GST/HST Information for Selected Listed Financial Institutions*.

Columns 3090, **Attribution percentage for participating provinces with a 9% provincial rate**, 3091, **Unrecoverable GST and the federal part of the HST attributable to participating provinces with a 9% provincial rate**, and 3092, **Provincial part of the HST attributable to participating provinces with a 9% provincial rate** in the *Section 1 – GST/HST* table of Part D have been deleted.

BSF186A - Personal Effects Accounting Document (Jump Code: BSF186A)

Memorandum D2-2-3 has been updated as the result of a technical review. Form B4A has been renamed BSF186A. Therefore, the name and jump code of the form have been modified.

CPT1 - Request for a Ruling as to the Status of a Worker Under the Canada Pension Plan and/or the Employment Insurance Act (Jump Code: CPT1)

A new option has been added to the "Who is filling out this request?" section. If you had completed the form with a prior version of the program and selected the **Representative** check box, the new **worker representative** check box will be selected. Review the content of this section before filing the form.

The coordinates to use to file Form CPT1 have been modified. For more details, please consult the Help of the form.

RC1 - Request for a Business Number and Certain Program Accounts (Jump Code: RC1)

This form must now be sent to the Prince Edward Island Tax Centre or the Sudbury Tax Centre. In addition, the subsection relating to the contact person's information has been removed from Part A2, "Owner Information."

RC59 - Business Consent for Offline Access (Jump Code: RC59)

The program identifier *CT – Carbon charge* can now be used in Part 3, "Select the program accounts and authorization level," of this form.

Reminder: Version 2.0 Content

Updates and Additions

For more information on the content of version 2.0, consult our Web site.

Comments and Details

T3/RL-16 Data Entry Screen - Investment Income (Jump Code: T3)

T5/RL-3 Data Entry Screen - Investment Income (Jump Code: T5)

T5013/RL-15 Data Entry Screen - Partnership Income (Jump Code: T5013)

Effective since January 1, 2018, modifications have been made to the rules relating to tax on split income. The income splitting rules now apply to certain income received by adult individuals who are now subject to tax at the highest marginal tax rate. For the time being, no box is provided to enter the income split amount when preparing slips. Therefore, we suggest that you transmit this information to the taxpayer in the "Notes" section at the bottom of the T3/RL-16, T5/RL-3 and T5013/RL-15 data entry screens.

T101A - Claim for Renouncing Canadian Exploration Expenditures (CEEs) and Canadian Development Expenditures (CDEs) (Jump Code: T101A)

In the Complete Claim Checklist, boxes 1, **Used the current version of Form T101A to file a current year claim**, and 2, **Signed and dated Form T101A in the "CERTIFICATION" area**, of the previous version have been grouped together in the new box 1, **Used the current version of Form T101A to file a current year claim. Signed and dated Form T101A in the "CERTIFICATION" area.** If you completed the form with a prior version of the program and selected box 1 or 2 of the checklist, the new box 1 will be selected.

In Part 3, the column **Mining & Oil & Gas** in the table of step 2 has been split into two new columns, i.e. **Oil & Gas** and **Mining**. The column **CRCE** has been renamed

Renewable Energy. If you had completed the form with a prior version of the program and amounts had been entered in the **Mining & Oil & Gas** column, they will be retained in the new column **Oil & Gas**. Review the content of this table before filing the form.

The mailing address for Form T101A has been modified. The form must now be sent to the Prince Edward Island tax centre. For more information, refer to the top of the form.

T101B - Adjustments to Canadian Exploration Expenditures (CEEs) and Canadian Development Expenditures (CDEs) Previously Renounced (Jump Code: T101B)

In the Complete Claim Checklist, boxes 1, **Used the current version of Form T101B to file the adjustment**, and 2, **Signed and dated Form T101B in the "CERTIFICATION" area**, of the previous version have been grouped together in the new box 1, **Used the current version of Form T101B to file the adjustment. Signed and dated Form T101B in the "CERTIFICATION" area**. If you completed the form with a prior version of the program and selected box 1 or 2 of the checklist, the new box 1 will be selected.

In Part 2, the column **Mining & Oil & Gas** in the tables of steps 3 and 4 has been split into two new columns, i.e. **Oil & Gas** and **Mining**. The column **CRCE** has been renamed **Renewable Energy**. If you had completed the form with a prior version of the program and amounts had been entered in the column **Mining & Oil & Gas**, they will be retained in the new column **Oil & Gas**. Review the content of these tables before filing the form.

The mailing address for Form T101B has been modified. The form must now be sent to the Prince Edward Island tax centre. For more information, refer to the top of the form.

T101C - Part XII.6 Tax Return (Jump Code: T101C)

In the Complete Claim Checklist, boxes 1, **Used the current version of Form T101C to file the Part XII.6 tax calculation**, and 2, **Signed and dated Form T101C in the "CERTIFICATION" area**, of the previous version have been grouped together in the new box 1, **Used the current version of Form T101C to file the Part XII.6 tax calculation. Signed and dated Form T101C in the "CERTIFICATION" area**. If you completed the form with a prior version of the program and selected box 1 or 2 of the checklist, the new box 1 will be selected.

The mailing address for Form T101C has been modified. The form must now be sent to the Prince Edward Island tax centre. For more information, refer to the top of the form.

T101D - Summary of Assistance (Jump Code: T101D)

In the Complete Claim Checklist, boxes 1, **Used the current version of Form T101D to file a current year summary of assistance**, and 2, **Signed and dated Form T101D in the "CERTIFICATION" area**, of the previous version have been grouped together in the new box 1, **Used the current version of Form T101D to file a current year summary of assistance. Signed and dated Form T101D in the "CERTIFICATION" area**. If you completed the form with a prior version of the program and selected box 1 or 2 of the checklist, the new box 1 will be selected.

In Part 2, the column **Mining & Oil & Gas** in the table of step 3 has been split into two new columns, i.e. **Oil & Gas** and **Mining**. The column **CRCE** has been renamed **Renewable Energy**. If you had completed the form with a prior version of the program and amounts had been entered in the **Mining & Oil & Gas** column, they will be retained in the new column **Oil & Gas**. Review the content of this table before filing the form.

The mailing address for Form T101D has been modified. The form must now be sent to the Prince Edward Island tax centre. For more information, refer to the top of the form.

T3 APP - Application for Trust Account Number (Jump Code: T3APP)

The address of the Sudbury Tax Centre, where the T3APP form should be sent for the trusts, based in British Columbia, Nova Scotia and Québec (cities of Sherbrooke and Laval), is now 1050 Notre Dame Avenue, Sudbury Ontario P3A 5C1.

T1013 – Authorizing or Cancelling a Representative (Jump Code: T1013)

The address of the tax centre where the form must be sent has been modified. Consult the help topic of the form to know the address of your tax centre.
In Part 4, "Cancel your representative," you are no longer required to indicate the group name for the representative to cancel, because this line has been removed.

Remember that online access is not available for trust accounts.

T5013 Schedule 8 - Partnership's Capital Cost Allowance (Jump Code: T5013S8)

In the 2018 *Fall Economic Statement* published on November 21, 2018, the Department of Finance Canada announced modifications to section 1100 of the *Income Tax Regulations* to implement the accelerated investment incentive for certain capital property of a taxpayer. This new tax measure allows a taxpayer who acquired property eligible for the accelerated investment incentive, pursuant to subsection 1104(4) of the Regulation, to claim an increased first-year allowance for the property subject to the accelerated investment incentive.

As a result, the line *Accelerated Investment Incentive Property* has been added to the “Current-year additions” subsection of Forms: *T5013 Leasehold CCA - CCA Class 13 (Leasehold Improvements)* (Jump Code: **T5013CCAPV**) and *T5013 General CCA – General CCA Classes* (Jump Code: **T5013CCAR**), to enter the cost of eligible capital property, which will then enable the calculation of the increased allowance on the line *Maximum allowable CCA* of these forms.

The question *Accelerated Investment Incentive property?* has also been added to Form *T5013 Vehicle CCA - CCA Class 10.1 (passenger vehicles)* (Jump Code: **T5013CCAPV**), and the answer is determined based on the date of acquisition of the property. When the property qualifies, the increased allowance will be calculated on the line *Maximum allowable CCA* of these forms.

In the fall 2018 *Update on Québec’s Economic and Financial Situation* presented on December 3, 2018, the *Ministère des Finances du Québec* announced the harmonization with the Department of Finance Canada regarding the introduction of the accelerated investment incentive.

The accelerated depreciation rules will be customized for Québec, with respect to property acquired after December 3, 2018, so that a taxpayer may deduct, for the taxation year in which the property becomes available for use, all of the cost of acquisition of a property that is qualified intellectual property or general-purpose electronic data processing equipment. The “Classes 14, 44 and 50 only” subsection has been added to Form T5013 General CCA, *General CCA Classes*, to indicate whether the line *Acquisitions (eligible accelerated investment property)* includes property eligible for the special depreciation rules in Québec and enter the capital cost of this property.

In addition, the Ministère announced the abolition of the additional capital cost allowance of 60%. Therefore, eligible property acquired after November 20, 2018, and before December 4, 2018, qualifies for the additional capital cost allowance of 60%, in addition to the accelerated investment incentive. The line *Additional CCA of 60% - Accelerated investment incentive property* has been added to the “Classes 50 and 53 only” subsection of Form *T5013 General CCA – General CCA Classes* to enter the additional allowance for this property.

The *Ministère des Finances du Québec* also announced the introduction of an additional CCA of 30% for one taxation year. This CCA will be permanent and eligible property must be acquired after December 3, 2018.

The question *Eligible for the additional CCA of 30% in Québec?* has been added to the new Section “Classes 14.1, 43.1, 43.2, 50 and 53 only” of Form *T5013 General CCA – General CCA Classes*. When the property is eligible, a diagnostic will prompt you to present the property in a separate class in Québec. In addition, the line *Additional CCA of 30%* has been added to this section to enter the additional CCA claimed.

LE-34.1.12 – Reduction of the Contribution to the Health Services Fund: Creation of Specialized Jobs (Jump Code: LE34112)

Revenu Québec released a new version of Form LE-34.1.12 used to calculate the reduction of the contribution to the health services fund for the creation of specialized jobs for 2019.
As a result, the program was updated to integrate version 2019 of Form LE-34.1.12. The 2018 version of this form is retained to calculate the 2018 reduction of the contribution to the health services fund for the creation of specialized jobs.

MR-14.A – Notice Before Distribution of the Property of a Succession (Jump Code: MR14A)

If you had already filed Form MR-14.A with respect to the succession of the deceased person concerned in Part 1 and you are filing again, select the new box provided for that purpose above Part 1. You should also enter the identification number of the deceased person and that of the spouse, if applicable. This number is a 10-digit number and is shown on the notice of assessment.

TP-1015.3 – Source Deductions Return 2019 (Jump Code: TP10153)

In version 2018 of the form, a deduction code for the employee was generated depending on the total amount of personal credits entered on line 10 in Part 2 of the form. However, in version 2019 of the form, the line used to display the deduction has been removed.

Reminder: Version 1.0 Content

Updates and Additions

For more information on the content of version 1.0, consult our Web site.

Comments and Details

Preparer Profiles

AUTHORIZATION FORMS tab

As a result of the addition of Form NR95, options have been added so that the following information on this form can be automatically completed according to the choices made in the profile:

- The answer to the question *Do you want to complete the authorization form for the current year?* in the "Other information" section;
- The representative information in Section A of Part 2;
- The authorization expiry date in Section C of Part 2.

Moreover, the options **File only for new clients** and **The name of the representative or the business has changed and the authorization form must be filed again for all client files** have been added to this tab for Forms T1013, NR95, RC59 and MR-69. The second option should only be used when these forms are to be filed again. Therefore, review the information relating to its use carefully.

CLIENT LETTER tab

The new "Additional letter(s) to print" section allows you to make the additional letters applicable for printing purposes. You need to select the box(es) corresponding to the additional letters that you want to use and then define the "If applicable" value for these additional letters in your print format.

Moreover, the number of additional paragraphs that can be added in the client letter has been increased from 50 to 100. These additional paragraphs can be selected and customized in the preparer profile. You can also edit these paragraphs for a specific client file directly in Form *Client letter – Worksheet* (Jump Code: **LW**).

New mailing address for various slips

Note that the following slips must now be mailed to the Winnipeg Tax Centre:

- T10
- T10 Summary
- T215
- T215 Segment
- T215 Summary

For the mailing address to use, refer to the Help.

RL-16 - Trust Income (Jump Code: RL16)

Code G-2, "Farm or fishing income giving entitlement to a deduction," has been deleted as it is no longer useful for filing an RL-16 slip relating to a fiscal year ending in 2018.

Code A-4, "Split income – Other capital gain" has been added in 2018 for filing the RL-16 slip, to indicate the capital gain amount, other than a capital gain described at code A-2, A-3 or H3, that constitutes split income.

T4 Slip - Statement of Remuneration Paid (Jump Code: T4SUPP)

The following boxes have been deleted as they are no longer useful for filing a T4 slip for the 2018 taxation year:

- Box 37, *Employee home-relocation loan deduction*;
- Box 72, *Section 122.3 income – Employment outside Canada*;
- Box 73, *Number of days outside Canada*;
- Box 84, *Public transit pass*.

RL-1 T4 - Employment and Other Income (Jump Code: RL1T4)

The additional information related to code L-5, "Home-relocation loan deduction," has been removed from the slip because the home-relocation loan deduction has been abolished.

The additional information fields related to code A-7, "Canadian Forces personnel deduction," and code "A-8, Deduction for police officers," have been merged and replaced by code A-7, "Canadian Forces personnel and police deduction."

T4A /RL-1 /RL-2 Data entry screen - Pension and other income (Jump Code: T4A)

The veterans' benefits, which are eligible for pension splitting, will now have to be entered in the new box 128, *Veterans' benefits eligible for pension splitting*, of the T4A Slip. This amount in this box must also be included in box 16, *Pensions or superannuation*.

On the data entry screen, the amount in box 128 will be transferred to the custom box 16^1, *Veterans' benefits eligible for pension splitting (box 128)*. The other pension income will have to be entered in custom box 16^2, *Pension or superannuation (excluding box 128)*. The total of boxes 16^1 and 16^2 will be presented in box 16 of Form T4ASUPP, *Statement of Pension, Retirement, Annuity, and Other Income* (Jump Code: **T4ASUPP**).

If you had completed the form with a previous version of the program, the amount entered in box 16 will be updated to box 16^2. If the former included a veterans' benefits amount eligible for pension splitting, enter this amount in box 128 and subtract this amount from the amount in box 16^2.

In addition, box A-1, *Deduction for an Indian (TP1, line 293)*, has been added to the supplementary information in the RL-2 Slip, *Retirement and Annuity Income* (Jump Code: **RL2 T4A**). On the data entry screen, the amount of pension income paid to a Status Indian must be entered on line 146. The amount in this box will now be updated to the new custom box RL-2 A[3], which will be added to box A of RL-2 slip and the new line A-1, *Deduction for an Indian (TP1, line 293)* of the data entry screen.

RL1 Summary (T4) – Summary of Source Deductions and Employer Contributions (Jump Code: RL1SUM T4),

RL1 Summary (T4A) – Summary of Source Deductions and Employer Contributions (Jump Code: RL1SUM T4A), and

RL1 Summary (T4ANR) – Summary of Source Deductions and Employer Contributions (Jump Code: RL1SUM T4ANR)

The contribution rate to the Health Services Fund (HSF) have been reduced twice in 2018, i.e. on March 28 and August 15. As a result, Work Chart B has been added to the Summary 1 and will have to be completed for companies with a total payroll of less than $5,500,000. This Work Chart allows you to allocate wages paid before, between and after the above-mentioned dates and determine the contribution rates for the HSF corresponding to each of these periods. The results from chart B will then be updated to lines 30 to 37 of this form.

If you had completed Summary 1 with a prior version of the program and the total payroll on line 28 of the form is less than $5,500,000, the amounts entered on lines 30 and 32 will not be transferred and you will have to complete chart B.

T5/RL-3 Data entry screen – Investment Income (Jump Code: T5)

The interest from linked notes will now have to be entered in box K of the RL-3 slip. In addition, the portion of foreign-source interest will have to be defined in the additional information in box K-1.

T1163 – Statement A -AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals (Jump Code: T1163)

T1164 – Statement B -AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations (Jump Code: T1164)

We have updated the list of codes used to complete the "Income" and "Expenses" sections of Forms T1163 and T1164 in accordance with the changes made by the CRA in the Commodity List and in the Program payments list of Guide RC4060, *Farming Income and the AgriStability and AgriInvest Programs Guide*. During this update, several codes were removed from these lists. If you had completed either of these forms in a previous version of the program, the removed codes will not be updated and valid codes will need to be entered to replace them.

T3010 – Registered Charity Information Return (Jump Code: T3010)

Since October 8, 2018, the mailing address for the T3010 form has been:

Charities Directorate
Canada Revenue Agency
105-275 Pope Road
Summerside PE C1N 6E8

Note that this new mailing address only applies to the T3010 form. Any other correspondence must be mailed to the following address:

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

Client letter templates have been adjusted to take this change into account.

In addition, we have added a note at the beginning of the T3010 form to inform you which version of the form is supported by the current version of the program.

T5013 CEC – Cumulative Eligible Capital (Jump Code: T5013 CEC)

Starting with the 2018 taxation year, Form T5013 CEC is no longer supported by the program. The balance for the cumulative eligible capital (CEC) amount on January 1, 2017 must already be transferred to class 14.1 for purposes of the capital cost allowance (CCA).

T5013 Schedule 8 – Capital Cost Allowance (CCA) (Jump Code: T5013S8)

In the fall 2018 *Economic Statement* published on November 21, 2018, the Department of Finance Canada announced modifications to section 1100 of the *Income Tax Regulations* to implement the accelerated investment incentive for certain capital property of a taxpayer.

This new tax measure allows a taxpayer who acquired property eligible for the accelerated investment incentive, set out in subsection 1104(4) of the Regulation, to claim an enhanced first-year allowance for the property subject to the accelerated investment incentive.

For more details on this change, we invite you to consult sections 3 to 10 of the *Notice of Ways and Means Motion to amend the Income Tax Act and the Income Tax Regulations, and Explanatory Notes*, at the following address: https://www.fin.gc.ca/drleg-apl/2018/nwmm-amvm-1118-n-eng.pdf.

Currently, *Taxprep Forms* 2018 v.1.0 does not take into account this new measure, which will be integrated in *Taxprep Forms* 2018 v.2.0.

T5013 Schedule 50 – Partner's Ownership and Account Activity (Jump Code: T5013S50)

We adjusted the display of partners in Form T5013 Schedule 50 so that it complies with the sort order of the partners in Form List of T5013 slips (Jump Code: **T5013LIST**).

T5013 Worksheet B – Summary of Amounts to Allocate to Partners (Jump Code: T5013WSB)

The check box **Line 9999 of the GIFI** has been added to Form T5013 Worksheet B. When this box is selected, the amount from line 9999 of GIFI Schedule 140 is updated to line *Total income allocated (for accounting purposes)* of Form T5013 Worksheet B.

T5013/RL-15 - Data Entry Screen - Partnership Income (Jump Code: T5013)

On November 21, 2018, the federal Government presented an economic statement. Certain of the announced measures affect the capital cost allowance, the Canadian development expense as well as the Canadian oil and gas property expense.

For more details on this change, we invite you to consult sections 1 and 2 of the *Notice of Ways and Means Motion to amend the Income Tax Act and the Income Tax Regulations, and Explanatory Notes*, at the following address: https://www.fin.gc.ca/drleg-apl/2018/nwmm-amvm-1118-n-eng.pdf.

The modifications with respect to those measures are not integrated in the 2018 version of the T5013 slip instructions.

However, you can use the notes for the T5013 slips in the "Notes" section of Form T5013/RL-15 (Jump Code: **T5013**) to identify the accelerated Canadian development expense and Canadian oil and gas property expense. These notes will be shown at the bottom of the T5013 slip to be used to prepare the partner's tax return.

In addition, the following codes have been deleted, as they are no longer useful for filing an RL-15 relating to a fiscal year ending in 2018:

- Code 1-9, Farming or fishing income derived from the disposition of incorporeal capital property;
- Code 71-3, Eligible expenses incurred before March 18, 2016;
- Code 71-4, Eligible expenses incurred after March 17, 2016.

TP-600 Schedule A – Partners' Interests and At-Risk Amounts (Jump Code: TP600SA)

We adjusted the display of partners in Form TP-600 Schedule A so that it complies with the sort order of the partners in Form List of RL-15 slips (Jump Code: **RL15LIST**).

TP-600 Schedule B – Capital Cost Allowance (Jump Code: TP600SB)

In the fall 2018 *Update on Québec's Economic and Financial Situation* presented on December 3, 2018, the Minister of Finance announced the following modifications:

- Harmonization with certain measures announced in the *2018 Fall Economic Statement* of the Department of Finance Canada, which modify section 1100 *Income Tax Regulations* so as to implement the **Accelerated Investment Incentive** for certain of a taxpayer's property;
- Modification and abolishment of the additional capital cost allowance of 60%;
- Introduction of a permanent additional capital cost allowance of 30%.

For more information on this topic, consult the *Information Bulletin 2018-9*, at the following address: http://www.finances.gouv.qc.ca/documents/bulletins/en/BULEN_2018-9-a-b.pdf.

Currently, *Taxprep Forms* 2018 v.1.0 does not take into account this new measure, which will be integrated in *Taxprep Forms* 2018 v.2.0.

TP-600 Schedule C – Incorporeal Capital Property (Jump Code: TP600SC)

Starting with the 2018 taxation year, Form TP-600 Schedule C is no longer released by the *Revenu Québec* and has been removed from the program.

GST494 - Goods and Services Tax/Harmonized Sales Tax (GST/HST) Final Return for Selected Listed Financial Institutions (Jump Code: GST494)

Recapture of ITCs is a temporary measure being phased out in Prince Edward Island beginning April 1, 2018. To calculate the RITC amount, enter the amount subject to RITC that applies to each rate period (below) under "Amounts subject to RITC" and multiply that amount by the appropriate rate you entered under "RITC rate."

The rates of recapture in Prince Edward Island are:

- 100% for the period from April 1, 2013, to March 31, 2018;
- 75% for the period from April 1, 2018, to March 31, 2019;

- 50% for the period from April 1, 2019, to March 31, 2020;
- 25% for the period from April 1, 2020 to March 31, 2021.

For more information, see Guide RC4050, *GST/HST Information for Selected Listed Financial Institutions*.

GST495 – Rebate Application for Provincial Part of Harmonized Sales Tax (HST) (Jump Code: GST495)

As a result of the update of Form GST495, the CRA deleted the "Worksheet – Rebate calculation" section. The rebate amount for the provincial part of HST is now entirely calculated in the "Part C – Rebate calculation" section. If you had completed the form with a prior version of the program, review the content before filing it.

NR95 – Authorizing or Cancelling a Representative for a Non-Resident Tax Account (Jump Code: NR95)

This new form is for a taxpayer who owns a non-resident tax account and wants to consent to the release of confidential information about that account to a designated representative. In Part 2, Section B of the form, the preparer must indicate the level of authorization required (Level 1 - Disclose or Level 2 – Disclose/request changes), as well as the period covered by this authorization (all taxation years (past, current and future) or specific taxation year(s)).

A transition period is in effect until December 31, 2018, to allow non-resident account owners to once again authorize their representatives before their current authorizations are revoked. Therefore, starting on January 1, 2019, Form NR95 should be completed and sent to the CRA in order for an authorized representative to obtain information on a non-resident tax account.

Form NR95 can be completed to authorize a representative or to modify or cancel a consent.

RC366 – Direct Deposit Request for Businesses (Jump Code: RC366)

To change direct deposit, you must now fill in your old banking information that exactly matches CRA records below the new banking information.

MR-69 – Authorization to Communicate Information or Power of Attorney (Jump Code: MR69)

In accordance with *Revenu Québec* requirements with respect to the printing of a data 2D bar code, modifications have been made to this form.

Here is an overview of the modifications performed:

Fields 22a, 22b, 22c and 22d in Section 3.2.1 have been modified and now require the entry of eight digits instead of seven. When opening a client file prepared with a prior version of *Taxprep Forms* in which a file number was entered on one of lines 22a to 22d, the number will be retained, but the 0 prefix will be added to it.

Fields 31a, 31b and 31c in Section 3.2.2 have been modified and now contain six characters, i.e. two letters followed by four digits. When opening a client file prepared with a prior version of *Taxprep Forms* in which a file number was entered on one of lines 31a to 31c, the number will be retained, but the ER prefix will be added to it.

In addition, lines 37, *Source deductions of support payments*, and 38, *Mining tax return(s)* have been added to the form.

Line 36 has been renumbered and now corresponds to line 45.

The "Revocation" section has been removed. To revoke an authorization or a power of attorney, complete the MR-69.R form on the *Revenu Québec* Web site.

LE-34.1.12 – Reduction of the Contribution to the Health Services Fund: Creation of Specialized Jobs (Jump Code: LE34112)

The contribution rate to the Health Services Fund (HSF) has been reduced twice in 2018, i.e. on March 28 and August 15. As a result, former Parts 2, "Eligible salary and wages," 3, "Payroll increase" and 4, "Reduction rates" have been reproduced three times in the new version of the form. This new presentation allows you to calculate the reduction of the contribution to the HSF for the following periods; before March 28, from March 28 to August 15 and after August 15.

Cells have been added in the "Information with respect to Form LE-34.1.12" section of Form T4/RL1, *Employment Income* (Jump Code: **T4**) to enter eligible salaries and wages for each of the above-mentioned periods. These amounts will then be updated to the corresponding period in Sections 2.1, 3.1 and 4.1, "Eligible Salary and Wages" of the form.

If you had completed the form with a prior version of the program, the amounts entered in former columns D, **Salaries and wages paid in the calendar year** and G, **Portion of the amount on line 20 attributed to the employer,** will not be transferred. These amounts should be allocated among the three above-mentioned periods and you will have to enter the result in the new Sections 2.2, 3.2 and 4.2, "Payroll increase" of the form. In addition, the new column F, **Col. D x (number of days in the period / 365)** has been added to calculate the proportion of the salaries and wages paid in the reference year (column D), per period.

As a result of these changes, we suggest that you review the entire form if it had been pre-completed with a prior version of the program.

Future Updates

During 2019, *Taxprep Forms Classic* 2018 will be the subject of several form updates which you will be able to download from the Internet or obtain on CD-ROM. The following table provides you with an overview of the delivery methods for this version and future updates. Note that commencing with version 2018 of *Taxprep Forms*, five versions of the program will be released each year.

Version	Release	Download	CD-ROM
Version 1.0	December 2018	Bronze Silver Gold	Bronze Silver Gold
Version 2.0	February 2019	Bronze Silver Gold	
Version 3.0	March 2019	Bronze Silver Gold	Silver Gold
Version 4.0	May 2019	Bronze Silver Gold	
Version 5.0	July 2019	Bronze Silver Gold	Gold

Each time a new version or update becomes available for download, a notification is shown on the **Professional Centre**. You then have two options:

- You can access the downloadable products directly from the *Taxprep Forms Classic* **Professional Centre**. To benefit from this option, enter your user name and password in the **Professional Centre** panel in the "Electronic Services" section of the **Options and Settings** dialog box.
- You can access the *Taxprep Forms* downloads page on the *Taxprep* Web site at https://www.taxprep.com.

Please note that you are not required to install one of the previous versions of *Taxprep Forms* 2018 to be able to install updates and subsequent versions. Also, when launching the installation, any prior version will be detected, if appropriate. With a prior version installed, updating *Taxprep Forms Classic* will be performed more rapidly.

Note: The Taxprep e-Bulletin of *Taxprep Forms*, informs you each time a program update is available for download.

Technical Information

Technical Changes

MR-69 - Authorization to Communicate Information or Power of Attorney (Jump Code: MR69) - Printing the two-dimensional (2D) bar code

In accordance with *Revenu Québec* requirements, a 2D data bar code now prints on Form MR-69.

Note that the identification bar code and data bar code are only visible when printing, i.e. on paper or in PDF format.

Taxprep e-Bulletin

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