

# Cantax T2

## Release Notes

Versions 19.2.3xx.126

November 2019

### Contents

Version Coverage .....	1
Training .....	1
Overview .....	1
What's New in this Release?.....	1
Technical Enhancement.....	7
Corrected Calculations .....	7
Filing Requirements.....	8
☎ Help ☒ .....	8

### 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, 2017**, and will end on or before **May 31, 2020**.

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).

### Training

To consult the different training options available regarding *Cantax T2* (seminars, webinars, tutorials and more), access the [Training](#) section of the *Cantax Web* site. You can also access it from the program, by selecting **Help, Cantax on the Web and Get Cantax Training**.

### Overview

#### AT1 – Alberta Corporate Income Tax Return (AT1)

The schedule has been modified to include the basic tax rate that will decreased from 11% to 10% on January 1, 2020. For more information, consult the [note relating to Schedule AT1](#).

#### Removal of Schedule RC366 – Direct Deposit Request for Businesses (RC366)

The CRA removed Schedule RC366 from their Web site. You now have to go online to sign up for the direct deposit. For more information, consult the [note relating to Schedule RC366](#).

### What's New in this Release?

*Cantax T2* 19.2.3xx.126 includes some tax changes. Here is a description of the changes made.

#### New & Revised Forms

\*Note that these forms were updated in accordance with the latest version issued by the applicable tax authorities.

#### Federal

#### Schedule 200 – T2 Corporation Income Tax Return (T2)\*

In the June 17, 2019, Notice of Ways and Means Motion to amend the *Income Tax Act*, paragraph 110(1)(e) ITA has been added to allow a corporation to deduct, in calculating its taxable income, the amount of the benefit deemed by subsection 7(1) ITA to have been received by the taxpayer in respect of a non-qualified security under an employee stock options agreement. For more information, consult the June 17, 2019, [Notice of Ways and Means Motion to amend the Income Tax Act](#).

To that end, custom line a, *Employer deduction for non-qualified securities under an employee stock options agreement*, has been added under line 350 in the **Taxable income** section.

### **Schedule 1 – Net Income (Loss) for Income Tax Purposes (S1)\***

The calculation of the amount on line 101, *Provision for income taxes - current*, has been updated to include the amount from line 7010, *Income tax relating to components of other comprehensive income*, of Schedule 125, *GIFI Income Statement (G125#01)*.

When opening a file prepared with a prior version of Cantax T2, make sure to verify whether any adjustments are required on lines 239, *Taxable/non-deductible other comprehensive income items*, and/or 347, *Non-taxable/deductible other comprehensive income items*, resulting from the change to the calculation on line 101.

### **Schedule 2 – Charitable Donations and Gifts (S2)\***

### **Schedule 3 – Dividends Received, Taxable Dividends Paid, and Part IV Tax Calculation (S3)**

In Part 1, the custom line *Dividends deductible from taxable income under paragraph 113(1)(c) ITA (this amount is included on line 320 of the T2 return)* has been renamed *Other dividends deductible from taxable income under paragraph 113(1)(c) ITA which are not included on the above line*.

A dividend received from a foreign affiliated corporation must be included on line 730, *Dividends from connected corporations*, in Part 2 of Schedule 7 (S7) when this corporation would be a connected corporation under subsection 186(4) ITA, if this subsection applied. Therefore, the line *Dividends deductible from taxable income under paragraph 113(1)(c) ITA received from a foreign affiliate which is considered a connected corporation under subsection 186(4) ITA* has been added below column 275. The amount shown on this new line will be included on line 320 of Schedule 200 (T2), on the line *Taxable dividends deductible under sections 112 and 113* in Part 6 of Schedule 21 (S21), on the line *Dividends under section 112 & 113* in the **Canadian** column of the **Total income from property** section in Schedule 7 and on custom line *Dividends deductible from taxable income under paragraph 113(1)(c) ITA* in Part 2 of Schedule 510 (S510).

Note that the amount entered in the new custom field is not information required by the CRA. In addition, if this field is completed, it does not make Schedule 3 applicable. The amount is indicated for information

purposes because paragraph 113(1)(c) ITA does not apply to Schedule 3.

Verify if all or part of the amount on line *Other dividends deductible from taxable income under paragraph 113(1)(c) ITA which are not included on the above line* comes from a foreign affiliated corporation that would be a connected corporation under subsection 186(4) ITA, if this subsection applied. If this is the case, enter this amount on the new custom line *Dividends deductible from taxable income under paragraph 113(1)(c) ITA received from a foreign affiliate which is considered a connected corporation under subsection 186(4) ITA* and adjust the amount on the line *Other dividends deductible from taxable income under paragraph 113(1)(c) ITA which are not included on the above line* accordingly.

### **Schedule 4 – Corporation Loss Continuity and Application (S4)**

In the June 17, 2019, Notice of Ways and Means Motion to amend the *Income Tax Act*, paragraph (b) of the description of E in the definition *non-capital loss* in subsection 111(8) ITA has been modified to take into account the new amount of an employer for non-qualified securities under an employee stock options agreement that is added to the **Taxable income** section of [Schedule 200 \(T2\)](#). As a result, line 1d, *Amount of an employer for non-qualified securities under an employee stock options agreement deductible under paragraph 110(1)(e)*, has been added to Part 1.

### **Schedule 5 – Tax Calculation Supplementary – Corporations (S5)\***

The following lines have been added:

- line 562, Nova Scotia innovation equity tax credit;
- line 563, Nova Scotia venture capital tax credit;
- line 699, Yukon business carbon price rebate.

### **Schedule 12 – Resource-Related Deductions (S12)**

New custom lines have been added to Parts 5 and 6 in order to calculate, respectively, the accelerated Canadian development expenses and the accelerated Canadian oil and gas property expenses that are eligible for the additional deduction. These lines replace custom lines *Accelerated Canadian development expense, less reductions to this expense* in Part 5 and *Accelerated Canadian oil and gas property expense, less reductions to this expense* in Part 6 that were used to calculate this deduction.

When opening a file prepared with a prior version of Cantax T2, if an amount is entered on the lines *Accelerated Canadian development expense, less*

reductions to this expense in Part 5 and Accelerated Canadian oil and gas property expense, less reductions to this expense in Part 6, it will be retained as an overridden value, on the new lines *Adjusted ACDE* (amount S6) and *Adjusted ACOGPE* (amount X6) respectively. In addition, data entered in the fields representing the rate and the amount of the deduction in the former custom subparts “Deduction in respect of the accelerated Canadian development expense” in Part 5 and “Deduction in respect of the accelerated Canadian oil and gas property expense” in Part 6 will not be retained. When these fields contain overridden data, the amount calculated on lines 345 and 445 will be retained as an overridden value.

### **Schedule 23 – Agreement Among Associated Canadian-Controlled Private Corporations to Allocate the Business Limit (S23)\***

### **Schedule 27 – Calculation of Canadian Manufacturing and Processing Profits Deduction (S27)\***

### **Schedule 32 – Scientific Research and Experimental Development (SR&ED) Expenditures Claim (S32)**

The year’s maximum pensionable earnings amount for purposes of the Canada pension plan has been updated for the 2020 calendar year (and is now \$58,700). This amount is used to determine the specified employees’ salary or wages when the proxy method is selected to calculate the SR&ED expenditures.

### **Schedule 49 – Agreement Among Associated Canadian-Controlled Private Corporations to Allocate the Expenditure Limit (S49)\***

### **Schedule 50 – Shareholder Information (S50)\***

### **Schedule 53 – General Rate Income Pool (GRIP) Calculation (S53)\***

### **Schedule 71 – Income Inclusion for Corporations that are Members of Single-Tier Partnerships (S71#01)**

### **Schedule 72 – Income Inclusion for Corporations that are Members of Multi-Tier Partnerships (S72#01)**

The question *Did the partnership elect to change its fiscal period-end?* and the fields relating to the tax year start and end dates for the old fiscal period have been removed from Part 1. When opening a file prepared with a prior version of Cantax T2, the values entered in these fields will not be retained.

### **Schedule 73 – Income Inclusion Summary for Corporations that are Members of Partnerships (S73)**

The column in the table of Part 1 for line 120 has been removed. When opening a file prepared with a prior version of Cantax T2, the value on this line will not be retained.

### **T1135 – Foreign Income Verification Statement (T1135)**

When carrying forward a file, if an amount is entered on one of lines “Income from all specified foreign property” or “Gain(loss) from the disposition from all specified foreign property,” or if the “Nil” check box is selected in Part A, this value will not be retained.

### **AgriStability and AgriInvest Programs**

#### **AgriStability and AgriInvest Additional Information and Adjustment Request (HAGRI ADD)\***

The column Line code has been added to the table of Part 2.

#### **AgriStability and AgriInvest Programs (AGRI/HAGRI) – Harmonized provinces\* and British Columbia\***

#### **AgriStability and AgriInvest Programs (AGRI/HAGRI) – Alberta\***

Several changes have been made to the statement A. Here are the main ones:

- The “Name and Address” section has been split into two sections: “Participant Information” and “Authorized Representative - AgriInvest Only.”
- The following modifications have been made to the “Participant Information” section:
  - The line *Telephone Number (Evenings)* has been removed.
  - The lines *E-mail Address* and *AFSC ID Number*, and the check box *AgriInvest Only* have been added.
  - The lines *AGRIS/CAIS Participant Identification Number*, *Business Number*, *Trust Number*, *Province of main residence as of December 31* have been moved from the “Participant Profile” section to the “Participant Information” section.
- In the “Authorized Representative - AgriInvest Only” section, the line *E-mail Address* has been added.
- The “Participant Profile” section has been deleted, but the information from this section has been

moved to the “Participant Information” and “Identification” sections. Note that the lines *Language of preference*, *Number of years the entity has farmed*, *Was 2018 your last year of farming?* and *If the corporation has been dissolved, please provide the date of dissolution* have been removed.

- The following modifications have been made to the “Identification” section:
  - The check boxes **a corporation**, **a co-operative** and **a member of a partnership** have been moved from the “Participant Profile” section to the “Identification” section. However, the check box **a communal organization** has been removed. When opening a file prepared with a prior version of *Cantax T2*, if the check box **a communal organization** has been selected, the check box **Other Entity** will be selected and “Communal organization” will be entered on the description field.
  - The check boxes **Single Farm** and **Partnership** have been removed.
  - The question *Was your farming operation involved in any of the following* and the check boxes **a member of a feeder association**, **crop share (landlord)** and **crop share (tenant)** have been removed.
- In the “Other farming income” subsection, the line 9617, *Custom feeding income* has been removed.
- In the “Commodity purchases and repayment of program benefits” subsection, the line 575, *Point of sale adjustments*, has been added.
- In the « Allowable expenses » subsection, the lines 9830, *Prepared Feed* and 9831, *Custom Feeding*, have been removed.
- In the “Non-allowable expenses” subsection, the line 9935, *Allowance on eligible capital property*, has been removed.
- The following modifications have been made to the “Shareholder Information” section:
  - The lines 865, *Number of members in co-operative*, and 854, *Total number of outstanding common shares (voting and non-voting)*, have been removed. In addition, the columns **Social Insurance Number**, and **Number of Common Shares Per Shareholder**, have been removed.
  - The column **AgriStability and AgriInvest Participant Identification Number (PIN) or AFSC ID Number (if applicable)** has been added.

- The following modifications have been made to the “Partnership Information” section:
  - The columns **Your Name**, **Social Insurance Number**, **Business Number (if a corporation)**, and **Business Number (if partner is a corporation)** have been removed.
  - The column **PIN or AFSC ID Number** has been added.
  - Two lines have been added to the table in this section.

### **AgriStability and AgriInvest Programs (AGRI/HAGRI) – Ontario\***

### **AgriStability and AgriInvest Programs (AGRI/HAGRI) – Saskatchewan\***

#### **Ontario**

### **Schedule 500 – Ontario Corporation Tax Calculation (S500)\***

The lines in the schedule have been renumbered. In addition, the amount on line 2C is calculated from the amount on line 427 of the T2 return (T2) only when the tax year starts before 2019. Lines 2D to 2H have been added to calculate the Ontario business limit reduction for a tax year that starts after 2018. Data on lines 2D, 2E and 2G are calculated from the equivalent lines in the T2 return. When opening a file prepared with a prior version of *Cantax T2*, if the amount on former line 3 was overridden and the tax year starts after 2018, it will be retained as an overridden amount on line 2H.

In accordance with provisions of Bill 138, which was tabled on November 6, 2019, by the Government of Ontario, the small business deduction rate increases from 8% to 8.3% on January 1, 2020. When the corporation’s taxation year straddles January 1, 2020, this rate is prorated based on the number of days in the taxation year that are after December 31, 2019. As a result, line 2N.3 has been added to Part 2.

### **Schedule 504 – Ontario Resource Tax Credit (S504)\***

Former Parts 1, 2, 4 and 5 have been removed from the schedule because they are obsolete. In addition, all lines that were used to calculate the current-year resource tax credit for tax years that begin before April 24, 2015, as well as former line I have been removed from former Part 3, which now corresponds to Part 1. Therefore, this schedule should now be used only to claim an unused resource tax credit. When opening a file prepared with a prior version of *Cantax T2*, the data indicated on the removed lines will not be retained.

## British Columbia

### Schedule 421 – British Columbia Mining Exploration Tax Credit (S421)\*

### Schedule 427 – British Columbia Corporation Tax Calculation (S427)\*

Former lines 4, 5 and F, which were used to calculate the amount eligible for the credit unions deduction taking into account the 80% reduction rate of the deduction that was applicable in 2016, have been removed from the schedule because they are obsolete. When opening a file prepared with a prior version of *Cantax T2*, the amounts that were indicated in the fields of these lines will not be retained.

### Schedule 428 – British Columbia Training Tax Credit (S428)\*

## Alberta

### AT1 – Alberta Corporate Income Tax Return (AT1)\*

The basic tax rate will be decreased from 11% to 10% on January 1, 2020. Therefore, the rate used for calculating the amount on line 068 has been modified. When the corporation's taxation year straddles January 1, 2020, this rate is prorated based on the number of days in the taxation year that are after December 31, 2019. In addition, the small business deduction rate for the province has been modified. For more information on this topic, consult the note for AT1 Schedule 1.

### AT1 Schedule 1 – Alberta Small Business Deduction (AT1-S1)\*

The small business deduction rate for the province will be decreased from 9% to 8% on January 1, 2020. The table *Calculation of the Alberta Small Business Deduction* has been modified to reflect this change. Lines of the table that were used for the periods after March 31, 2007, and before April 1, 2008, as well as after March 31, 2008, and before April 1, 2009, have been removed. In addition, in the "AREA B - Determination of the Value for Line 015" section, the presentation of the calculation of the passive income business limit reduction has been reviewed. Therefore, subsection **Passive Income Limit Reduction** has been added.

### AT1 Schedule 9 – Alberta Scientific Research & Experimental Development (SR&ED) Tax Credit (AT1-S9) and AT1 Schedule 9 – Listing of SR & ED Projects Claimed in Alberta (AT1-S9LIST)

In its budget tabled on October 24, 2019, the Alberta Government announced that the credit for SR&ED will be eliminated starting in 2020 and that expenses

incurred after December 31, 2019, will no longer be eligible for this credit. The amounts entered in columns 105, 109 and 111 of Form A9 LISTING must relate to expenses incurred before January 1, 2020. If no eligible expense was incurred before January 1, 2020, clear, where applicable, the check boxes **Select this check box if a part or all of the SR&ED expenditures for this third party were incurred in Alberta before January 1, 2020** of Schedule 30, *Third-party Payments for SR&ED (S30#01)* and **Select this check box if a part or all of the SR&ED expenditures for this project were incurred in Alberta before January 1, 2020** of Schedule 60, *Part 2 - Project Information for SR&ED (S60P2#01)*. Diagnostics have been added to facilitate data entry about this measure.

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

As a result of the addition of the employer deduction for non-qualified securities under an employee stock options agreement in the **Taxable income** section of [Schedule 200](#) (T2), the line *Employer deduction for non-qualified securities under an employee stock options agreement*, has been added to the **Federal and Alberta columns of the AREA B - TAXABLE INCOME FOR ALBERTA** section.

### AT1 Schedule 18 – Alberta Dispositions of Capital Property (AT1-S18)\*

The numbering, description and layout of the lines have been modified.

### AT1 Schedule 21 – Alberta Calculation of Current Year Loss and Continuity of Losses (AT1-S21)

As a result of the addition of the employer deduction for non-qualified securities under an employee stock options agreement in the **Taxable income** section of [Schedule 200](#) (T2), line A, *Amount of an employer for non-qualified securities under an employee stock options agreement deductible*, has been added to the **CALCULATION OF CURRENT YEAR NON-CAPITAL LOSS** section.

### AT100 – Preparing and Filing the Alberta Corporate Income Tax Return (AT1-E)\*

Former check box 4, **It is not claiming the Alberta Royalty Tax Credit nor has it received Royalty Tax Credit instalments for the taxation year**, has been removed, affecting the order of the exemption criteria of the following check boxes.

The former exemption criteria for check box 9, **It is not claiming the Alberta Scientific Research & Experimental Development (SR&ED) Tax Credit, a recapture of SR&ED, the Alberta Interactive Digital Media Tax Credit, an Alberta Capital Gains Refund**

nor any other credits (line 087 of the AT1 return), now applies to check box 7 with respect to the Alberta Scientific Research and Experimental Development Tax Credit and the recapture of SR&ED.

The former exemption criteria for check box 5, **It has no amounts to report on Schedule 3, Alberta Other Tax Deductions and Credits, or on Schedule 5, Royalty Tax Deduction**, now applies to check box 9 with respect to the Alberta Investor Tax Credit, the Capital Investment Tax Credit, the Interactive Digital Media Tax Credit and the Alberta Capital Gains Refund.

Check box 8 is now used for the Alberta Qualifying Environmental Trust Tax Credit and any other credit (line 087 of the AT1 return (AT1)).

Because of the change in the order of the exemption criteria, when opening a file prepared with a prior version of *Cantax T2*, if former check boxes 5 or 9 were overridden, verify if adjustments are required.

## Saskatchewan

### Schedule 411 – Saskatchewan Corporation Tax Calculation (S411)\*

#### Manitoba

### Schedule 381 – Manitoba Manufacturing Investment Tax Credit (S381)\*

Custom lines 1a and 1b were replaced by lines 109 and 112. The custom lines required to calculate the amount on line 121 were replaced by lines 121 and 123. In addition, the custom lines required to calculate the amount on line 148 were replaced by lines 148 and 149.

### Schedule 383 – Manitoba Corporation Tax Calculation (S383)\*

The field on line 1A, *Taxable income for Manitoba*, is now used for the period prior to January 1, 2019, and for the period after December 31, 2018. As a result, the field on former line A2, *Taxable income for Manitoba*, has been removed from Part 1 for the period after December 31, 2018.

In addition, in Part 1 for the period prior to January 1, 2019, the section relating to credit unions has been retained because it is required to calculate the additional deduction for credit unions when the tax year ends before 2019. Therefore, if the tax year ends before 2019, the amount on line 1F is calculated using the amount on line 4. Otherwise, it is calculated using the amount on line 1E.

Also, in Part 1 for the period after December 31, 2018, the calculation section that had to be completed by credit unions has been removed as it is now included in

Part 4 of Schedule 17. Note that Schedule 17 is not available in *Cantax T2*.

Finally, line 3D has been added to Part 3 to calculate Manitoba tax before the additional deduction for credit unions and credits. Line 3E has been added to calculate the additional deduction for credit unions for a taxation year ending after 2018. This calculation comes from line 652 in Part 4 of Schedule 17.

Note that line numbering in the form has been modified.

### Schedule 384 – Manitoba Paid Work Experience Tax Credit (S384)\*

### Schedule 387 – Manitoba Small Business Venture Capital Tax Credit (S387)

The field **Portion of the credit on line 102 from eligible investments issued to the corporation in the taxation year after June 11, 2014** has been removed from Part 1 because it is obsolete. Therefore, all calculations related to investments made in the year by the corporation after June 11, 2014, are now performed directly using the amount on line 102. When opening a file prepared with a prior version of *Cantax T2*, the amount that was entered in the removed field will not be retained.

### Schedule 389 – Manitoba Book Publishing Tax Credit (S389)\*

The application of the eligibility criteria for the credit listed below has been extended for five years:

- The date of publication of the book must be before 2025.
- The book publishing labour costs must be paid before 2025.
- The printing costs must be paid before 2026.

The diagnostics relating to these topics have been modified accordingly.

## Nunavut

### Schedule 481 – Nunavut Corporation Tax Calculation (S481)\*

#### Northwest Territories

### Schedule 461 – Northwest Territories Corporation Tax Calculation (S461)\*

#### Yukon

### Schedule 443 – Yukon Corporation Tax Calculation (S443)\*

## New Brunswick

### Schedule 366 – New Brunswick Corporation Tax Calculation (S366)\*

The lines in the schedule have been renumbered. In addition, the amount on line 1D is calculated from the amount on line 427 of the T2 return (T2) only when the tax year starts before 2019. Lines 1E to 1I have been added to calculate the New Brunswick business limit reduction for a tax year that starts after 2018. Data on lines 1E, 1F and 1H are calculated from the equivalent lines in the T2 return. When opening a file prepared with a prior version of *Cantax T2*, if the amount on former line D was overridden and the tax year starts after 2018, it will be retained as an overridden amount on line 1I.

## Nova Scotia

### Schedule 341 – Nova Scotia Corporate Tax Reduction for New Small Businesses (S341)\*

### Schedule 346 – Nova Scotia Corporation Tax Calculation (S346)\*

The lines relating to the period prior to January 1, 2017, have been removed from the form as a taxation year starting before January 1, 2017, cannot be entered in this version of the program. In addition, Part 2, which relates to the calculation of income from active business when there is partnership income, has also been removed because the Nova Scotia business limit is the same as the federal government business limit for taxation years starting after 2016.

## Prince Edward Island

### Schedule 322 – Prince Edward Island Corporation Tax Calculation (S322)\*

Lines E1 and E2 have been removed from Part 1. In addition, the lower tax rate will be decreased from 3.5% to 3% on January 1, 2020. As a result, line 2C has been added to Part 2.

## Deleted Forms

- **RC366 – Direct Deposit Request for Businesses (RC366)**

The form has not been available since July 5, 2019, on the CRA Web site. Therefore, it was removed from our program. For information on how you can **sign up** for direct deposit or to update information, go to [Direct deposit - Canada Revenue Agency](#).

## New & Revised Guides

### AgriStability and AgriInvest

- 2019 AgriStability and AgriInvest Program, Corporation/Co-operative and Special Individual Harmonized Guide
- Alberta AgriStability Guide for 2019 Supplementary Forms
- Saskatchewan AgriStability Commodity Code Guide (2018)
- Saskatchewan AgriStability Corporations, Co-ops, Other Entities Instruction Guide
- Saskatchewan AgriStability Program Handbook

## Technical Enhancement

### EFILING the return of a corporation that acquired classes 43.1 and 43.2 property in the taxation year

As a result of a CRA request, corporation income tax returns (T2) can no longer be EFILED when one of diagnostics Error 0080200 or 0080300 concerning missing information relating to classes 43.1 and 43.2 displays in the diagnostic window.

## Corrected Calculations

The following problems have been corrected in this release:

- Schedule 7 - Aggregate Investment Income and Income Eligible for the Small Business Deduction - Incorrect amount on line 730 when a dividend deductible under paragraph 113(1)(c) ITA is entered in Schedule 3
- Schedule 7 - Aggregate Investment Income and Income Eligible for the Small Business Deduction - In the first tax year starting after 2018, the amounts carried forward to lines 2A and 2B may be incorrect
- Schedule 12 - Incorrect calculation of the deduction in respect of the accelerated Canadian development expenses and accelerated Canadian oil and gas property expenses when the taxation year is less than 51 weeks
- Corporate Tax Summary and Comparative Tax Summary - The dividend refund amount does not display for a taxation year starting before 2019

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

**Tax and Technical support:**

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

### Telephone

1-800-268-4522

### Web Site

<https://wolterskluwer.ca/products/cantax/>