

FASTTAX

818 Riverside Dr. Ajax, ON L1T 0L1 Tel: (905) 303-5298
E-Mail: INSURETAX@yahoo.com

January 2, 2013

VERSION 17.1; 2012 FEDERAL Certification including CIF capability, PREMIUM TAX, ALBERTA 2012 re-certification and 2012 ENHANCEMENTS

Dear InsureTax Clients,

We are pleased to provide you with Version 17.1, this release includes Premium Tax forms for 2012; Federal including harmonized 2012 forms with diagnostic testing, 2 Dimensional bar coding as mandated by CRA and the ability to E-File which is mandatory for Non-Insurance Companies with a tax year in 2010. For 2012 filings Revenue Canada will only be accepting 2 dimensional bar coding for filing submissions. If there are any filing issues then Revenue Canada may request that you send print outs of the full schedules but unless requested they only want to receive the T2 Bar Code return that prints before the Schedule 200 jacket. Alberta forms have been re-certified for 2012. The changes are summarized below. Included in this release are also any enhancements we have made to the software.

It is mandatory that you create a backup using the Insuretax Backup module prior to installing this new version

Please ensure you comply with the MANDATORY requirement by Revenue Canada to submit only T2 Bar Code Return. Prior to producing the required 2 dimensional bar codes Insuretax will perform a diagnostic test of all Federal, Harmonized, Capital tax and GIFI (if applicable) forms to ensure there are no diagnostic errors. If you incur any errors, an error report will be produced and the bar codes will not print until ALL diagnostic errors are corrected. Failure to submit bar codes will result in your return being rejected by Revenue Canada. If you are unsure of how to correct any errors please call (905-303-5298) and we will help you resolve them

INSURETAX WEBSITE LAUNCH

The Insuretax web site is now up and running. You will find all the Insuretax news and information you need in one convenient location, please check us out at www.insuretax.ca

INSTALLATION

Please install the 2012 version in the SAME directory as you have the 2011 version. **DO NOT create** a new directory for 2012 or move the 2011 directory prior to installation, doing so will cause you to loose the links to your prior year companies.

The Version 17.1 (2012) installation will create a new icon on your desktop '**InsureTax 2012**'. When you execute Version 17.1 (2012) the companies you see will be your Companies from prior versions. These include all companies with prior taxation year-ends and any companies with taxation year- end 2012 that were rolled forward in version 16.1

If you attempt to open any old or rolled forward companies you will be prompted with a message: *To open this company, please roll it forward or run previous year program. If you've done "Roll Forward" in version 16.X, click "Save As" button and edit file name.* This is to ensure that prior year companies are only opened in their respective Insuretax program year.



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ROLL FORWARD

We have moved this module so it is now an integral part of Insuretax instead of a separate module. The Roll Forward module allows you to roll forward your 2011 information to 2012. It still functions the same however it can now only be activated within the Insuretax module.

See attached "Appendix A" listing Federal and Capital tax schedules with roll forward capability. Roll forward on T2 Input work papers, including investments, remains unchanged.

ENHANCEMENTS

Following is a summary of the enhancements recently made to the software:

1) NetFile

Insuretax is now NetFile Certified, for instructions on who must NetFile and how, click the Help and Support tab at www.insuretax.ca

2) Amended Federal Filings

As of October 2012, CRA can capture the information from an amended return in the T2 BCR format, therefore Insuretax has provided you with this ability. For more information and restrictions see Help and Support Tab at www.insuretax.ca

3) Roll Forward

The separate roll forward module has been removed and is now integrated into the Insuretax Module. The basic function has not changed. To roll forward data:

- Execute Insuretax
- Select the company you want to roll forward
- Click on the Roll Forward button.
- You can Change the File Name and Tax Year start and end dates if you desire, make roll forward selections
- Click next - Wait for Insuretax to prompt you that Roll Forward is complete. Once complete you will see your 2012 company in the company list.

When performing the Roll Forward; by default the file name will become the prior year file name with a date extension of 365 days added. To modify this file name just click on the *Name* field and enter new file name.

4) Backup-Restore

The Insuretax backup-restore module has been integrated into the Insuretax Module. The basic function has not changed. It can now be executed using either the Icon on your desktop or Execute Insuretax, Click tools, select Backup/Restore

5) NAICS Codes

NAICS is a mandatory field located on Schedule 200 page 3 field 299. For the 2012 filing year CRA has revised the NAICS codes. New codes have been added and format changed so it is mandatory that all users re-enter their NAICS code for this filing year. A list of the new NAICS codes can be found under How To, Filing Requirements, NAICS Codes at www.insuretax.ca



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6) T2142 E Part XII.3 Tax Return;

The "A" element of the "net interest rate" for the Investment Income Tax has been updated to 3.83% for the year 2012. For companies with non-calendar year ends please contact CLHIA directly at 416 359-2043

7) Investment Worksheet Update;

Branch Companies - The calculations on the T2 Input tab on the Tax 15 and or 15(NL) working papers has been updated to reflect the amortization and Marked to Market calculations based on the investment classification

8) SFI Reporting;

P&C Resident - Insuretax has updated the OSFI links on Schedule 5 and all premium tax schedules to reflect the change to OSFI page 93.30 *Provincial and Territorial Exhibit of Premiums Written*. This page is no longer for insurers licensed in Quebec only, therefore it is a more appropriate link to Insuretax schedules

9) Schedule 5 Provincial Rates;

The Schedule 5 rates have been updated for 2012. For non calendar year end tax rate changes, we have prorated the percentage based on the date of the rate change. If your return is not for a calendar year please override the percentage accordingly.

10) Footers

Insuretax has added footers to all forms on the Federal, Harmonized, Capital Tax and Non-Resident tabs, the footer includes the Company name and the date and time stamp of when the form was printed

APPROVALS

1) Federal

Ø We have received approval from CCRA (Approval number IT26), which now prints on each page of the reports. All submissions to CCRA using version 17.1 must have taxation years that fall between the dates of **January 1, 2010 and April 30, 2013.**

§ Revised Federal Schedules:

Minor changes; Schedule 1, Schedule 5, Schedule 7, Schedule 32, Schedule 62, NR4

Schedule 200; Slight text changes, old tax year rates removed, Page 1, fields 996 and 997 are new mandatory on line fields, user must answer whether or not this is an amended return

Schedule 500; Updated to reflect Ontario 2012 and later tax year rates.

Schedule T183; New Schedule *Information Return for Corporations Filing Electronically* This form must be completed and kept in your records for six years if filing electronically.

Schedule 361; New Brunswick Tax on Large Corporations – Obsolete, Deleted

Schedule 362; New Brunswick Agreement Among Related Corporations – Obsolete, Deleted



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2) Quebec:

The Quebec 2012 certification will begin soon, although most of the translated copies of the revised forms for 2012 are now available there was not enough time to recertify prior to this release. The revised Quebec forms will be available on the next release. As mandated by Revenu Quebec we have attached Appendix B Information for Software Users.

3) Alberta:

Any changes to the Alberta forms have been minor. You are now required to state the functional currency used if other than Canadian on the AT1.

- Ø As Alberta has very specific filing requirements please see the section in the help manual titled *Filing Requirements* to review Alberta filing requirements.
- Ø Please be advised that Alberta does not accept partial RSI filings, a combination of the AT1 RSI with departmental forms attached will **not** be acceptable for filing with Alberta Finance. Should you require forms that are not available on Insuretax then you must file your complete AT1 package on departmental forms. If you require additional forms please inform us and we will be sure to include them in our next certification.
- Ø Alberta Schedule 10; Alberta has changed the requirements for Schedule 10, if you are submitting Alberta Schedule 10, you must select *Yes* at the top of the form. This will incorporate the Schedule 10 data into the AT1 keying summary. Fields 052 to 068 in the Applicant Identification section are now mandatory fields, they will automatically populate from the Company information when *Yes* is selected at the top of the page.



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PREMIUM TAX

All premium tax forms for 2012 have been approved. We asked for permission to allow the actual Taxation Year End to be printed for provinces that previously had December 31st, hard coded on the premium tax forms. The provinces of Nova Scotia and Yukon have allowed this change. Manitoba, Northwest Territories, Nunavut and Saskatchewan would not allow the change. The remaining provinces are linked to the actual Taxation Year End date.

1) Newfoundland & Labrador;

We now have approval to include the Newfoundland and Labrador premium tax installment form. Installment frequencies are based on Annual tax due. This information is available on page 2 of the installment form. If you choose to use this form you must complete the Return due date and Period Ending fields based on your filing frequency. The Oracle number is mandatory on the installment form as well as the annual filing.

If you received a preprinted form from Newfoundland, the number is printed in the remittance section of your form (it is a 5 digit numerical field). If you are unsure of your Oracle number please contact Newfoundland at (709) 729-3806 and they will provide you with your Oracle number. Once again this field is MANDATORY and the return will not print without an oracle number.

2) Yukon;

Although the Yukon form and instruction state that all premiums must be in whole dollars, Insuretax has gotten approval for all its users to file in '000's. Yukon will not be changing their instructions unless the legislation is changed.

3) Alberta Health Cost Recovery Form 252;

The assessment factor has been decreased to 6.10% for 2012

4) Saskatchewan;

The interest rate for late filing has remained at 6.00% for 2012

5) Prince Edward Island;

The Insuretax software calculates fire prevention tax on Page 4 Line 1 of the PEI Premium tax return based on the amount on OSFI Page 67.10 column 2 line 9. If a portion of the amount on OSFI line 67.10 Column 2 line 21 (Auto – Other) relates to fire coverage then it should also be included in the premium tax return by overriding (F4) the linked amount and updating it to include such an amount. Insuretax does not include the amount on line 21 there is no way of knowing what portion of this amount relates to fire coverage.

6) New Brunswick;

There is preprinted information on the premium tax form when it is sent by New Brunswick. Therefore, they do not allow software vendors to reproduce their form.

All other changes to premium tax have been minor text changes to the forms.



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REMINDERS

1) **Federal Diagnostic Testing;**

As mandated by Revenue Canada the Insuretax program includes Federal diagnostic testing. The diagnostic test will verify data prior to creating the Federal 2 Dimensional bar codes. If you have any critical errors the Federal bar codes will not be created until all errors are addressed. The diagnostic testing can be performed two ways:

- a) Click on the “*Diagnose*” button, which is at the top of the screen when you are at the forms list. You will have the choice of running the diagnostic testing on the Federal (which includes Harmonized, Capital tax and GIFI forms, if applicable) Quebec and Alberta forms. When the diagnostic test is complete the diagnostic report will appear, if you have no errors the report will read No critical errors found, you can close the report and continue with your filing. If you have errors you can print the report by clicking the printer button, address any errors then run report again until all errors are resolved. Should you encounter any errors that you do not agree with or understand please do not hesitate to call Insuretax and we will be happy to assist you in resolving the error.
- b) The diagnostic testing also runs automatically each time you print either Federal Schedule 200, Alberta AT1 or Quebec CO-17. Again the report can be printed or closed.

The purpose of the diagnostic testing is to ensure that all critical errors are resolved prior to creating the Keying Summaries and Bar Codes.

2) **Production of Mandatory 2 Dimensional Bar Coding for Revenue Canada;**

It is mandatory that all filings submitted to Revenue Canada include all completed Federal, Harmonized, Capital Tax and GIFI (if applicable) schedules in the 2 Dimensional Bar Code print out. The print out is automatically created when the Federal Schedule 200 is printed.

- Ø Revenue Canada will reject any returns that do not include the Bar Code printout.
- Ø 2 Dimensional bar codes are automatically created when the Schedule 200 is printed.
- Ø Prior to printing you must select all applicable schedules in the Federal, Harmonized, Capital Tax and GIFI (if applicable) tabs
- Ø Selections are made using the space bar or by clicking on *Include in List* from the *Printing/Barcode* drop down menu
- Ø Prior to creating bar codes Insuretax will perform a diagnostic test to check for schedules that have been completed but not selected, and for schedules that have been selected but not completed and check that data is valid and meets Revenue Canada specifications for each schedule.
- Ø You will have to correct all diagnostic errors before 2 Dimensional Bar Codes can be printed.
- Ø If you have any difficulties please contact Insuretax at 905 303-5298.
- Ø Submit the T2 Bar Code Return to Revenue Canada along with payment if applicable any other necessary back up.



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VERSION 17.2

As mentioned above, Version 17.2 will include 2012 Quebec certification as well as any requested enhancements we feel are justified. It should be available in early March.

Settings:

1. Your PC monitor should be set at **800 X 600 pixels or 1024 X 768 pixels and either resolution should be with small fonts** to view Insuretax. Settings with 'large fonts' may cause schedules not to open and produce an error message "Grid Index out of Range". The ideal resolution for users to view the entire Schedule 150 form is 1024 x768 pixels with small fonts.
2. Please remember to back-up your work as often as possible using either the **Insuretax Backup Module** or under the **Tools** menu use the **Backup/Restore your company** to ensure your data is not lost.

We can be reached at 905 303-5298 or via e-mail at Insuretax@yahoo.com with any concerns.

Yours truly,

Marie Venerus
Manager, Client Services
Encl.



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Appendix A

Federal and Capital Tax Schedules with Roll Forward Capability

Roll Forward	Form No.	Form Name
Page 1 lines 202, 203, 204, 229 Page 3 lines 300, 309	Schedule 1	Net Income Loss for Tax Purposes
Line 1, 8 and 9	Schedule 1 WP 1	Net Income Loss for Tax Purposes (Other Additions)
Line 2	Schedule 1 WP2	Net Income Loss for Tax Purposes(Other Deductions)
First line Part 1, 3, 4 and 5	Schedule 2	Charitable Donations
Part 1, 2, 3, and 4	Schedule 4	Corporation Loss Continuity Application
Column 200 201 and 212	Schedule 8	Capital Cost Allowance (CCA Schedule)
All Columns	Schedule 9	Related and Associated Corporations
Line 200	Schedule 10	Cumulative Eligible Capital deduction
Parts 1 thru 6 inclusive	Schedule 12	Resource Related Deductions
Part 1 Column 001,002 Part 2 Second Column	Schedule 13	Continuity of Reserves
All EXCEPT column 200	Schedule 15	Deferred Income Plans
All columns	Schedule 19	Non-Resident Shareholders Information
Line 075, Column 100, 200 and 300	Schedule 23	Agreement Among Associated Corporations
All columns	Schedule 25	Investment in Foreign Affiliates
All columns EXCEPT 400	Schedule 29	Payments to Non-Residents
Line 020, Columns 200 and 300	Schedule 36	Part 1.3 Tax Return; Agreement Among Related Corps
Part 1 First line	Schedule 37	Calculation of Unused Part 1.3 Tax Credit and Unused Surtax Credit
Columns 200 and 300	Schedule 39	Part IV Tax Return; Agreement Among Related Financial Institutions
Part 1 First line	Schedule 42	Calculation of Unused Part IV Tax Credit and Unused Part 1 Tax Credit
Line 117, Column 120 and 130	Schedule 43	Calculation of Parts IV.1 and VI.1 Taxes
All columns	Schedule 50	Shareholder Information
Columns 200 and 300	Schedule 343	Nova Scotia Tax on Large Corporations- Agreement Among Related Corporations
Line 200	Schedule 380	Manitoba Research and Development Tax Credits
Part II and IV, V beginning balances	T106(E) 99	T106 Slip All forms
Part 9 Line 1	Schedule 506	Ontario Transitional Tax Debits and Credits
Part 4 line 1, Part 7 Line Q	Schedule 510	Ontario corporate minimum tax
Column 200 and 300	Schedule 511	Corporate minimum tax – total assets and revenue for associated corporations
Column 200 and 300	Schedule 513	Agreement among related life insurance corporations (Ontario)
Column 100 and 200	Schedule 516	Capital deduction Election of Associated group for the allocation of net deductions
Part 1 line A	Schedule 525	Ontario Political Contributions Tax Credits



Information for Software Users

Before using a software program, you must make sure that the developer has obtained an authorization number for the reproduction of forms from Revenu Québec. This number must appear in the upper right-hand corner of the Sommaire des champs à saisir des déclarations des sociétés (form COR-17.W), the Sommaire des champs à saisir du formulaire CO-130.A (form COR-17.X), the Sommaire des champs à saisir du formulaire CO-771.1.3 (form COR-17.Y) and the Sommaire des champs à saisir du formulaire CO-1137.E (form COR-17.Z), as well as in the upper right-hand corner of the first page of the Déclaration de revenus des sociétés (form CO-17) or the Déclaration de revenus et de renseignements des sociétés sans but lucratif (form CO-17.SP), as applicable, and in certain related forms. Since Revenu Québec does not verify whether the software complies with all legal provisions and does not check the accuracy of all the calculations and data transfers, it cannot be held responsible for programming errors in the calculation of income tax and contributions payable. You are responsible for the correct use of the software and for any omission or inaccuracy in the information provided.

Make sure that you have **the most recent version** of the software and that this version is updated regularly. You can find information in this regard on Revenu Québec's website at www.revenuquebec.ca. Our website also lists the names of authorized software programs and links to the websites of their developers (where available). Revenu Québec requires corporations established in Québec to file the following documents in French:

- Sommaire des champs à saisir des déclarations des sociétés (form COR-17.W);
- Sommaire des champs à saisir du formulaire CO-130.A (form COR-17.X);
- Sommaire des champs à saisir du formulaire CO-771.1.3 (form COR-17.Y);
- Sommaire des champs à saisir du formulaire CO-1137.E (form COR-17.Z);
- Déclaration de revenus des sociétés (form CO-17);
- Déclaration de revenus et de renseignements des sociétés sans but lucratif (form CO-17.SP);
- related forms;
- the final version of the complete financial statements, including any notes.

1 Definition

Computer-generated form

A form that can be produced using computer software and that has the same general content and presentation as the form developed and published by Revenu Québec.

2 Filing online

2.1 Requirements

Corporations must file their income tax returns online for taxation years ending after May 31, 2010, where their gross income exceeds \$1 million. Insurance corporations, non-resident corporations and corporations that file their returns in a functional currency (i.e. in a currency other than Canadian dollars) are notably **exempt** from this obligation. Corporations that do not comply with this requirement are liable to a penalty of

- \$250 for a taxation year ending after May 31, 2011;
- \$500 for a taxation year ending after May 31, 2012; or
- \$1,000 for a taxation year ending after May 31, 2013.

Most software authorized by Revenu Québec allows you to file the income tax return and its related forms online, through Clic Revenu electronic services. Filing online has several advantages, including

- acknowledgement of receipt of documents;
- quicker processing;



- online consultation of notices of assessment.

No software authorized by Revenu Québec will allow a corporation to file an amended income tax return online.

2.2 Filing

Form CO-17, Déclaration de revenus des sociétés, may be filed online by a corporation's authorized representative or by a professional tax preparer.

Authorized representatives

In order to file an online tax return using an authorized software program, an authorized representative of the corporation must, if it has not already done so, register the corporation with Clic Revenu.

Preparers

A preparer can file a corporation's income tax returns using authorized software and the preparer's clicSÉQUR user code, the corporation's clicSÉQUR user code or the preparer's NetFile Québec access code.

2.2.1 ClicSÉQUR

Preparers registered with clicSÉQUR can use their user code or the corporation's user code to file a corporation's income tax return.

Where a preparer is not already registered for clicSÉQUR, the preparer can register using the **Registering a Business with clicSÉQUR** online service, available in the **Online Services, Forms and Publications** section of the Revenu Québec website. The preparer must mail the following forms to Revenu Québec:

- clicSÉQUR and Services Offered by Government Departments and Agencies: Application for Registration (form LEW-1-V)
- clicSÉQUR and Services Offered by Government Departments and Agencies: Power of Attorney or Revocation of a Power of Attorney (form LEW-2-V)

The preparer must also send Revenu Québec one of the following documents, as applicable:

- a written resolution from the corporation's sole director;
- a written resolution from the corporation's board of directors;
- the corporation's by-laws; or
- articles of incorporation, or a unanimous shareholders agreement.

2.2.2 NetFile Québec

Since June 2010, all registered tax preparers are automatically authorized to file corporation income tax returns online.

Preparers who are not registered with NetFile Québec can register by completing a NetFile Québec Tax Preparer Registration Form (form LM-223-V) and returning it to the address provided on the form. Revenu Québec will send them their NetFile Québec tax preparer number by mail.

In order for a preparer to use NetFile Québec, an authorized representative of the corporation must complete and sign two copies of form CO-1000.TE, Transmission par Internet de la déclaration de revenus d'une société. The corporation and preparer must **each keep a copy** for at least six years following the end of the taxation year covered by the form.

2.3 Documents to be submitted with the online income tax return

If you file an income tax return and also claim a tax credit online, you must attach a copy of any certificates, attestations or other documents relevant to the claim. These documents can be submitted as PDF files, depending on the features of the authorized software program used. **Printed copies need not be submitted.**

To see which documents you must enclose for each tax credit, consult the **List of Corporation Tax Credits and Documents to Include with the Tax Return** on Revenu Québec's website.

Note

Where the income tax return is filed online, complete and file with the return the entire General Index of Financial Information (GIFI) (RC4088), which is available from the Canada Revenue Agency.

2.4 Information concerning online services or technical problems



For more information about online services or for technical problems, call 1 866 423-3234 (toll-free).

3 Filing by mail

Part 3 pertains to insurance corporations, non-resident corporations and corporations that file their income tax return in a foreign currency. Any other corporation is also authorized to file its income tax return by mail, provided that its gross income does not exceed \$1 million in a taxation year ending after May 31, 2010. Such corporations are not required to file their income tax returns online.

3.1 Requirements

Before mailing any computer-generated income tax returns, you must make sure that the following specifications are met.

3.1.1 Paper

Forms must be printed on 30M (56 g/m²) white paper.

3.1.2 Printing

The typeface and ink colour used for the text and figures must be the same as or similar to those used in the forms published by Revenu Québec.

The following forms must be printed on **one side only**:

- Données de la déclaration de revenus des sociétés (form COR-17.U);
- Sommaire des champs à saisir des déclarations des sociétés (form COR-17.W);
- Sommaire des champs à saisir du formulaire CO-130.A (form COR-17.X);
- Sommaire des champs à saisir du formulaire CO-771.1.3 (form COR-17.Y);
- Sommaire des champs à saisir du formulaire CO-1137.E (form COR-17.Z);
- Autorisation relative à la communication de renseignements, procuration ou révocation (form MR-69).

Make sure that the name, address and telephone number of the person or business that prepared the income tax return is printed on page 3 of form COR-17.W, Sommaire des champs à saisir des déclarations des sociétés.

3.2 Documents to be enclosed with the income tax return

If you file an income tax return and also claim a tax credit by mail, you must attach a copy of any certificates, attestations or other documents relevant to the claim.

To see which documents you must enclose for each tax credit, consult the web page **List of Corporation Tax Credits and Documents to Enclose with the Income Tax Return** on Revenu Québec's website.

To ensure that the return is processed faster, enclose all the pages of the following documents submitted to Revenu Québec, as applicable, in the order they are listed below:

- (a) a cheque or money order payable to the Minister of Revenue of Québec;
- (b) Données de la déclaration de revenus des sociétés (form COR-17.U);
- (c) Sommaire des champs à saisir des déclarations des sociétés (form COR-17.W);
- (d) Sommaire des champs à saisir du formulaire CO-130.A (form COR-17.X);
- (e) Sommaire des champs à saisir du formulaire CO-771.1.3 (form COR-17.Y);
- (f) Sommaire des champs à saisir du formulaire CO-1137.E (form COR-17.Z);
- (g) Déclaration de revenus des sociétés (form CO-17) or Déclaration de revenus et de renseignements des sociétés sans but lucratif (form CO-17.SP);
- (h) the following related forms and schedules of the corporation income tax return, presented in the order they are listed below:



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1. CO-1136	17. CO-1137.E	33. CO-1029.8.36.AL
2. CO-17.A.1	18. CO-771.2.1.2	34. CO-1029.8.36.FM
3. CO-1012	19. CO-1138.1	35. CO-1029.8.36.IC
4. CO-1140	20. CO-1139	36. CO-1029.8.36.ID
5. CO-1167	21. CO-1159.2	37. CO-1029.8.36.SD
6. CO-1029.8.36.IN	22. RD-1029.7	38. FM-220.3
7. CO-771	23. RD-1029.8.6	39. CO-1027.VE
8. CO-130.B	24. RD-1029.8.10	40. CO-17S.2
9. CO-786	25. RD-1029.8.16.1	41. CO-17S.3
10. CO-1140.A	26. CO-1029.8.33.6	42. CO-17S.4
11. CO-1136.CS	27. CO-1029.8.33.10	43. CO-17S.232
12. CO-771.R.3	28. CO-1029.8.33.13	44. TP-1029.8.36.EC
13. RD-222	29. CO-1029.8.35	45. TP-1029.9
14. CO-771.R.14	30. CO-1029.8.36.5	46. any other required forms and schedules, if applicable;
15. CO-130.A	31. CO-1029.8.36.7	
16. CO-771.1.3	32. CO-1175.4	

- (i) the RL slips in numerical order;
- (j) official receipts, advance rulings, eligibility certificates and other certificates or attestations, prospectus receipts and other documents, if applicable;
- (k) the complete financial statements;
- (l) Autorisation relative à la communication de renseignements, procuration ou révocation (form MR-69).

Notes

- Staple the income tax return and the other documents together (in the upper left-hand corner).
- Do not staple together the returns of different corporations or returns for different taxation years.
- All correspondence must be sent under separate cover.

3.3 Why some returns are rejected

A printed copy of a computer-generated return may be rejected and returned to the corporation for several reasons.

The main reasons are as follows:

- Form COR-17.W, Sommaire des champs à saisir des déclarations des sociétés, is missing.
- Forms CO-130.A, CO-771.1.3 and CO-1137.E are present, but their summaries (COR-17.X, COR-17.Y and COR-17.Z) are missing.
- The images of forms COR-17.W, COR-17.X, COR-17.Y and COR-17.Z are non-compliant (printer configuration must be compatible with the authorized software).
- The form used has not been authorized by Revenu Québec, or has an invalid authorization number.
- Amounts (dollars and cents) are entered incorrectly in the boxes.
- The print quality is poor (illegibility, shifting of data).
- The form is received in poor condition.

3.4 Submitting income tax returns

Income tax returns must be sent to one of the following addresses:

Montréal

Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec

Revenu Québec
3800, rue de Marly
C.P. 25333
Québec (Québec) G1X 4A5



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Appendix C

Recommended User Checks

Life Resident	Schedule 150, page 1, line 9, column 1 should equal Life 1, page 70.030, line 899, column 11
Life Resident	Schedule 150, page 4, line 281, column 1 should equal Life 1, page 70.030, line 070, column 11
Life Resident	Schedule 150, page 5, line 332, column 1 should equal Life 1, page 70.030, line 540, column 11
Life Multinational	Schedule 150, page 1, line 9, column 1 should equal Life 1, page 70.030, line 899, column 11
Life Multinational	Schedule 150, page 4, line 281, column 1 should equal Life 1, page 70.030, line 070, column 11
Life Multinational	Schedule 150, page 5, line 332, column 1 should equal Life 1, page 70.030, line 540, column 11
Life Branch	Schedule 150, page 1, line 9, column 1 should equal Life 2, page 20.030, line 899, column 1
Life Branch	Schedule 150, page 4, line 281, column 1 should equal Life 2, page 20.030, line 070, column 1
Life Branch	Schedule 150, page 5, line 332, column 1 should equal Life 2, page 20.030, line 540, column 1

Appendix D

Acceptable Provincial / Territorial Tax Jurisdiction Codes for Schedule 200, Page 8, Field 750

AB	Alberta	BC	British Columbia
MB	Manitoba	MJ	Multiple Jurisdiction
NB	New Brunswick	NL	Newfoundland and Labrador
NU	Nunavut	NO	Nova Scotia Offshore
NS	Nova Scotia	NT	Northwest Territories
OC	Outside Canada	ON	Ontario
PE	Prince Edward Island	QC	Quebec
SK	Saskatchewan	XO	Newfoundland and Labrador Offshore
YT	Yukon		

