



Canada Revenue
Agency

Agence du revenu
du Canada

Electronic Filers Manual

Chapter 2 EFILE Error Messages

2017, 2018, 2019 and 2020
Income Tax and Benefit Returns

**Ce document est
disponible en français**

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What's new

For the 2021 tax-filing season, EFILE accepts the current tax year (2020) plus up to three prior tax years (2017, 2018 and 2019). An error code may be valid for all four years or it may be valid for some years only. The year or years to which the error code applies are clearly identified.

Below are the lists of new, deleted and updated error codes for the 2020 income tax return. Please note that the lists do not include:

- Line number renumbering
- Spelling corrections
- Grammatical corrections
- Formatting changes
- Revisions to improve readability

The following error codes have been added:

2424	92417	442100	4NNNN	4NNNNN	945350	958317	961271	961272
Y89939	Y89945							

The following error codes have been deleted:

1	2101	2271	2326	49905	90222	922215		
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The following error codes have been updated:

31	97	408	561	2093	2222	2250	2410	2507
90315	92330	95831	95845	96387	962300	3NNNN	3NNNNN	Y80008
Y80030								

Introduction

While all preparers intend to transmit their clients' records free of error, mistakes sometimes occur as a result of keying errors or missing entries. One way to avoid errors is to review the data before it is transmitted to ensure that the record is correct.

The purpose of this chapter is to provide assistance to preparers in correcting records that are not accepted due to error conditions.

How error codes are set

Validation of EFILE records is done in stages. This means that an EFILE record must clear one stage of validities before validation in the next stage is performed. Depending on the errors, an EFILE record could be rejected several times with different error codes being set each time.

Error codes could be set at the following stages of validation:

- Identification and format – Error codes 1 to 99, 1NNNNN, 3NNNNN, 5NNNNN, 80308, and/or error codes relating to selected financial data.
- EFILE balancing – Error codes 4NNNNN, 9NNNNN, and some 3NNNNN and 7NNNNN.
- Error detection – Error codes in the 300, 400, 500, and 2000 ranges as well as some 7NNNNN.
- Selected financial data (SFD) records – Error codes in the Y00000 range.

Responding to error codes

This chapter explains the reason and/or the action required for the various error codes you might see.

Unless otherwise stated, a record can be retransmitted once errors have been corrected. Unless error codes 78 and/or 81 are present, the document control number should remain the same when retransmitting a previously non-accepted record.

Where an error code is received, you should be able to resolve the situation with the information contained in this chapter. However, if you encounter an error condition that is not covered, or if you need further clarification on the information contained in this chapter, call the EFILE Helpdesk in your tax centre for assistance.

Before calling your EFILE Helpdesk, have all the relevant information concerning the applicable error code available. Being prepared helps us both. For example, if you receive error code 40, you will have to provide your client's date of birth.

EFILE Helpdesks were established to help tax preparers and transmitters resolve technical matters related to the electronic filing process. The Helpdesk phone numbers are for the exclusive use of EFILE preparers and transmitters and must not be provided to individual taxpayers. If your client wants information about repayment amounts required, carry-forward amounts available, refunds or status of the return, direct them to call **1-800-959-8281**.

You should inform your clients about any processing delays, as well as advise them to wait at least 4 weeks after their return has been accepted in EFILE, before inquiring about their refunds.

For error codes related to format, contact your software developer for assistance.

While software products may pass the Canada Revenue Agency certification test, we do not test or review the products for user friendliness. Any comments you have regarding your software product should be directed to the developer.

List of error codes

Error codes 1 to 99

- 2** (2017, 2018, 2019, 2020)
The taxpayer's social insurance number (SIN) is a temporary number or begins with a zero. Only newcomers to Canada with a SIN starting with a zero are eligible to use EFILE. If the taxpayer is an immigrant to Canada in the year, enter a date of entry. If the entries are correct, submit a paper return.
- 8** (2017, 2018, 2019, 2020)
More than eight errors have been detected. Due to space constraints, only eight error codes can be displayed. Please review your entries and make the necessary corrections.
- 11** (2017, 2018, 2019, 2020)
The taxpayer's social insurance number is not present on this record.
- 15** (2017, 2018, 2019, 2020)
You have indicated this is a pre-bankruptcy return. Please delete the selected financial data (SFD) statements. They should not be transmitted with a pre-bankruptcy return.
- 22** (2017, 2018, 2019, 2020)
According to the Canada Revenue Agency's records, this taxpayer was bankrupt last year or is currently in bankruptcy status. This taxpayer's tax return for the period from January 1 to the date before the assignment is the only return eligible for EFILE. However, the return must be filed by the taxpayer's trustee.
- 31** (2017, 2018)
There is an indication of an election under subsection 104(13.4) and one of the following situations applies to your client's return:
1. This election is only valid on a return for a deceased person.
 2. The indicator for the election is invalid. The only valid entry is 1.
 3. There is a valid indicator but there is no entry on supporting line 5208 for the election amount.
 4. There is an election amount on supporting line 5208 but there is no valid election indicator.
- (2019, 2020)
There is an indication of an election under subsection 104(13.4) and one of the following situations applies to your client's return:
1. This election is only valid on a return for a deceased person.
 2. The indicator for the election is invalid. The only valid entry is 1.
 3. There is a valid indicator but there is no entry on supporting line 52080 for the election amount.
 4. There is an election amount on supporting line 52080 but there is no valid election indicator.

- 34 (2017, 2018, 2019, 2020)**
You have indicated your client is filing a pre-bankruptcy return and there is an immigration date on this return. If the entries are correct, submit a paper return.
- 35 (2017, 2018, 2019, 2020)**
You have indicated your client is filing a pre-bankruptcy return but there is no date of bankruptcy on the Canada Revenue Agency's (CRA) records. Please ensure you have submitted the Form DC905, Bankruptcy Identification Form, to update the CRA's records.
- 36 (2017, 2018, 2019, 2020)**
The date of death is prior to the tax year. Please review your entries and make the necessary corrections, or submit a paper return, as applicable.
- 37 (2017, 2018, 2019, 2020)**
One of the following situations applies to your client's return:
1. You have indicated your client is deceased but you have not entered the date of death.
 2. There is a date of death but you have not indicated that your client is deceased.
- 38 (2017, 2018, 2019, 2020)**
The date of death for your client does not agree with the date of death on the Canada Revenue Agency's records. Please review the date of death on the "Proof of Death" certificate that was submitted by the legal representative for the deceased client and make the necessary corrections.
- 39 (2017, 2018, 2019, 2020)**
A request for direct deposit is not allowed on a pre-bankruptcy return or on a return for a deceased person. Please delete the entries on the direct deposit lines.
- 40 (2017, 2018, 2019, 2020)**
Your client's date of birth does not agree with the date of birth on the Canada Revenue Agency's records. Please confirm the date of birth with your client. Where the date is correct, your client should contact the tax services office to resolve the discrepancy. Also, review the name and social insurance number entered to ensure that they belong to the taxpayer for whom you are preparing the return.
- 41 (2017, 2018, 2019, 2020)**
A date of birth was not present on this record or it contains at least one non-numeric character.
- 42 (2017, 2018, 2019, 2020)**
Your client's name was not present on this record.
- 43 (2017, 2018, 2019, 2020)**
Your client's first and/or last name does not agree with the information on the Canada Revenue Agency's records. Please confirm that you have the correct social insurance number and name for this taxpayer. If the information you entered was correct and a name change is required, enter 2 as the surname change code.

- 44 (2017, 2018, 2019, 2020)**
Your client's name contains invalid characters, and/or the first and/or last character of the name is not alphabetic.
- 47 (2017, 2018, 2019, 2020)**
A street address or postal office box number is not present on this record.
- 48 (2017, 2018, 2019, 2020)**
Your client's address is outside Canada and is not eligible for EFILE. If the address is correct, submit a paper return.
- 49 (2017, 2018, 2019, 2020)**
The "care of" line in the address area contains at least one invalid character.
- 50 (2017, 2018, 2019, 2020)**
The street address contains at least one invalid character.
- 51 (2017, 2018, 2019, 2020)**
The city name contains at least one invalid character.
- 52 (2017, 2018, 2019, 2020)**
The city in which your client resides is not present on this record.
- 53 (2017, 2018, 2019, 2020)**
The province or territory in your client's address is not valid.
- 54 (2017, 2018, 2019, 2020)**
The province or territory in your client's address is not present on this record.
- 55 (2017, 2018, 2019, 2020)**
The postal code is not in ANANAN format or is not valid.
- 56 (2017, 2018, 2019, 2020)**
A postal code is not present on this record.
- 57 (2017, 2018, 2019, 2020)**
The entry for the city cannot be located on the Canada Revenue Agency's city index database. Check the entry and correct any errors. Contact your EFILE Helpdesk for assistance.
- 58 (2017, 2018, 2019, 2020)**
The discounter code is not valid. Where the code is correct, contact the Discounters and e-Services Projects Section at **613-941-8864**.
- 59 (2017, 2018, 2019, 2020)**
The province or territory of residence on December 31 is not valid or was not entered.

- 60 (2017, 2018, 2019, 2020)**
The current province or territory of residence is not valid.
- 61 (2017, 2018, 2019, 2020)**
The taxing province or territory on December 31 is not valid or was not entered.
- 63 (2017, 2018, 2019, 2020)**
Your client's date of birth is not in the proper YYYYMMDD format.
- 65 (2017, 2018, 2019, 2020)**
The marital status is not valid. If the client is single, delete the spouse's or common-law partner's first name and/or social insurance number.
- 66 (2017, 2018, 2019, 2020)**
The spouse's or common-law partner's social insurance number is not numeric.
- 67 (2017, 2018, 2019, 2020)**
The telephone number is not valid or contains at least one invalid character. Enter the area code first, followed by the telephone number.
- 68 (2017, 2018, 2019, 2020)**
The spouse's or common-law partner's social insurance number is not valid. Verify your source documents or contact the client.
- 70 (2017, 2018, 2019, 2020)**
Your client's social insurance number and the spouse's or common-law partner's social insurance number are the same. Verify and correct the error.
- 71 (2017, 2018, 2019, 2020)**
The surname change code is not valid or was not entered. Please review your entry and make the necessary correction.
1. Enter 1 where there is no surname change required.
 2. Enter 2 where a surname change is required or where the taxpayer is filing the tax return for the first time.
- 72 (2017, 2018, 2019, 2020)**
The city and/or the province or territory in your client's address is not compatible with the postal code.
- 76 (2017, 2018, 2019, 2020)**
One of the following entries on page 1 of the return contains at least one non-numeric character:
1. The spouse's or common-law partner's net income.
 2. The universal child care benefit (UCCB) reported by the spouse or common-law partner as income.
 3. The UCCB repayment reported by the spouse or common-law partner.

- 78 (2017, 2018, 2019, 2020)**
According to the Canada Revenue Agency's records, the document control number on this record has already been used on an accepted EFILE return.
- 79 (2017, 2018, 2019, 2020)**
The document control number on this return has exceeded the maximum number of attempts.
- 81 (2017, 2018, 2019, 2020)**
The document control number contains at least one invalid character. Only alpha and/or numeric characters are acceptable.
- 82 (2017, 2018, 2019, 2020)**
The address on this record is that of the discounter. Enter the taxpayer's address.
- 83 (2017, 2018, 2019, 2020)**
The telephone number on this record is that of the discounter. Enter the taxpayer's telephone number.
- 84 (2017, 2018, 2019, 2020)**
The spouse's or common-law partner's name contains at least one invalid character. Please make sure that the first character is not a period and that it does not contain a number, a slash (/ or \), or an ampersand (&).
- 86 (2017, 2018, 2019, 2020)**
The spouse's or common-law partner's self-employment code is not numeric or is invalid.
- 87 (2017, 2018, 2019, 2020)**
The language of correspondence code is not numeric or is invalid.
- 89 (2017, 2018, 2019, 2020)**
The tax preparer pre-assessment or post-assessment review contact code is not valid or was not entered. Enter 2 for contact with the tax preparer. Enter 3 for contact with the taxpayer.
- 91 (2017, 2018, 2019, 2020)**
This record does not contain any income or deductions, non-refundable credits or taxes. Please review and make the necessary corrections.
- 93 (2017, 2018)**
There are rental and/or self-employment activities reported on the return and one of the following situations applies to your client's return:
1. No selected financial data (SFD) records were submitted.
 2. The client is converting to a December 31 fiscal period and the sum of the net incomes/losses on line 9946 on the SFD statements minus any amount on line D on the Form T1139, does not equal the total income (or loss) reported on lines 126, 135, 137, 139, 141 and/or 143.
 3. The client is using the alternative method (Part 2 of the Form T1139) and the sum of the net incomes/losses on line 9946 on the SFD statements, plus any amounts for additional business income on line G, minus any amount on line I, does not equal the total income (or loss) reported on lines 126, 135, 137, 139, 141 and/or 143.

(2019, 2020)

There are rental and/or self-employment activities reported on the return and one of the following situations applies to your client's return:

1. No selected financial data (SFD) records were submitted.
2. The client is converting to a December 31 fiscal period and the sum of the net incomes/losses on line 9946 on the SFD statements minus any amount on line D on the Form T1139, does not equal the total income (or loss) reported on lines 12600, 13500, 13700, 13900, 14100 and/or 14300.
3. The client is using the alternative method (Part 2 of the Form T1139) and the sum of the net incomes/losses on line 9946 on the SFD statements, plus any amounts for additional business income on line G, minus any amount on line I, does not equal the total income (or loss) reported on lines 12600, 13500, 13700, 13900, 14100 and/or 14300.

94 (2017, 2018, 2019, 2020)

The entry to indicate the number of selected financial data (SFD) records transmitted does not equal the number of SFD records received. Review the records and correct the error.

96 (2017, 2018, 2019, 2020)

One of the following situations applies to the selected financial data (SFD) records transmitted for your client:

1. There are more than 80 lines present in the free format area of SFD type 01 to 08.
2. There are more than 29 occurrences for commodity codes under the "Commodity sales and program payments" section of SFD type 06.
3. There are more than 14 occurrences for commodity codes under the "Commodity purchases and repayment of program benefits" section of SFD type 06.

If the entries are correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

97 (2017, 2018)

There is an entry on the Form T777, Statement of Employment Expenses and/or on the Form TL2, Claim for Meals and Lodging Expenses but no entry on line 229 for other employment expenses.

(2019)

There is an entry on the Form T777, Statement of Employment Expenses and/or on the Form TL2, Claim for Meals and Lodging Expenses but no entry on line 22900 for other employment expenses.

(2020)

There is an entry on the Form T777, Statement of Employment Expenses, and/or Form T777S, Statement of Employment Expenses for Working at Home Due to COVID-19, and/or Form TL2, Claim for Meals and Lodging Expenses, but no entry on line 22900 for other employment expenses.

98 (2017, 2018, 2019, 2020)

The number of occurrences transmitted for the section “Livestock inventory valuation” or for the section “Crop inventory valuation and productive capacity” on selected financial data record type 09 has exceeded the maximum occurrences allowable. If the entries are correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

99 (2017, 2018, 2019, 2020)

One of the following situations applies to your client’s return:

1. Your client is a resident of British Columbia, Manitoba, New Brunswick, Nova Scotia, Newfoundland and Labrador, or the Yukon. Selected financial data (SFD) type 09 is present but no SFD type 06 is present, or vice versa.
2. Your client is a resident of Prince Edward Island, Ontario, Saskatchewan, or Alberta and SFD type 09 is present.
3. Your client is a resident of Quebec, Nunavut or the Northwest Territories and SFD type 06 or type 09 is present.

Error codes in the 300 range

307 (2017, 2018, 2019, 2020)

The amount claimed as a current year reserve on the disposition of capital property on the Form T2017 exceeds the amount reported for the related prior year reserve on disposition of capital property, and no current year dispositions were reported on the Schedule 3.

325 (2017, 2018)

There is an entry on line 5495 for a section 31 restricted farm loss but no net farm loss was reported on line 141, or the net farm loss reported is greater than the allowable amount based on the entry on line 5495.

(2019, 2020)

There is an entry on line 54950 for a section 31 restricted farm loss but no net farm loss was reported on line 14100, or the net farm loss reported is greater than the allowable amount based on the entry on line 54950.

336 (2017, 2018)

There is an entry on line 310 on the Schedule 1 for CPP or QPP contributions on self-employment and other earnings. According to the Canada Revenue Agency's records, your client is exempt from making contributions to the CPP or QPP. Please delete this entry.

(2019, 2020)

There is an entry on line 31000 on page 6 of the return for CPP or QPP contributions on self-employment and other earnings. According to the Canada Revenue Agency's records, your client is exempt from making contributions to the CPP or QPP. Please delete this entry.

342 (2017, 2018)

There are entries on the Form PE428 for the Prince Edward Island low-income tax reduction. The following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 7 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner.
3. The UCCB repayment reported on line 213 on the spouse's or common-law partner's return.

(2019, 2020)

There are entries on the Form PE428 for the Prince Edward Island low-income tax reduction. The following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 1 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner.
3. The UCCB repayment reported on line 21300 on the spouse's or common-law partner's return.

343 (2017, 2018, 2019, 2020)

Your client is no longer entitled to claim the British Columbia employee investment tax credits because this return is filed more than three years after the end of the tax year.

346 (2017, 2018, 2019, 2020)
The date of entry into Canada on this return does not agree with the immigration date on the Canada Revenue Agency's records. Please review your entry and make the necessary correction.

352 (2017, 2018)
Line 5804 on the provincial or territorial Form 428 for the basic personal amount does not equal to the maximum allowable:

1. If the amount is prorated due to immigrant status, a date of entry into Canada is required.
2. If the amount is prorated due to emigrant status, the return is not eligible for EFILE. Submit a paper return instead.

(2019, 2020)
Line 58040 on the provincial or territorial Form 428 for the basic personal amount does not equal to the maximum allowable:

1. If the amount is prorated due to immigrant status, a date of entry into Canada is required.
2. If the amount is prorated due to emigrant status, the return is not eligible for EFILE. Submit a paper return instead.

353 (2017, 2018)
Line 5812 on the provincial or territorial Form 428 for the spouse or common-law partner amount differs from the maximum allowable.

(2019, 2020)
Line 58120 on the provincial or territorial Form 428 for the spouse or common-law partner amount differs from the maximum allowable.

357 (2017, 2018)
There is an entry on line 6063 on the Form BC479 for the British Columbia shipbuilding and ship repair industry tax credit but no self-employed income reported on line 135, 137, 139, 141 or 143.

(2019, 2020)
There is an entry on line 60570 on the Form BC479 for the British Columbia shipbuilding and ship repair industry tax credit but no self-employed income reported on line 13500, 13700, 13900, 14100 or 14300.

359 (2017, 2018)
There is an entry on line 330 on the federal Schedule 1 or on line 5868 on the provincial or territorial Form 428 for medical expenses and one of the following situations applies to your client's return:

1. There is an entry on line 330 but no entry on line 5868, or vice versa.
2. You are filing a return for multiple jurisdictions and income is allocated to Ontario. There is an entry on line 330 but no entry on line 5788 for Ontario medical expenses, or vice versa.

(2019, 2020)

There is an entry on line 33099 on page 6 of the return or on line 58689 on the provincial or territorial Form 428 for medical expenses and one of the following situations applies to your client's return:

1. There is an entry on line 33099 but no entry on line 58689, or vice versa.
2. You are filing a return for multiple jurisdictions and income is allocated to Ontario. There is an entry on line 33099 but no entry on line 57880 for Ontario medical expenses, or vice versa.

360 (2017)

There is an entry on line 6132 on the Form T4164 for the Manitoba odour-control tax credit but no farming income on lines 168/141. Please review your entries and make the necessary corrections.

366 (2017, 2018)

There is an entry on line 438 for tax transfer to Quebec but the taxing province or territory is not Quebec. The income tax transfer is only for residents of Quebec.

(2019, 2020)

There is an entry on line 43800 for tax transfer to Quebec but the taxing province or territory is not Quebec. The income tax transfer is only for residents of Quebec.

370 (2017, 2018)

There is an entry on line 308 and/or on line 5031 for deductible CPP and/or QPP contributions through employment but no employment or exempt employment income was reported.

(2019, 2020)

There is an entry on line 30800 and/or on line 50310 for deductible CPP and/or QPP contributions through employment but no employment or exempt employment income was reported.

371 (2017, 2018)

There are entries on lines 113, 114, 119, 144, 145 and/or 146. Review the entries to ensure they agree with the amounts shown on the information slips. If the entries are correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

(2019, 2020)

There are entries on lines 11300, 11400, 11900, 14400, 14500 and/or 14600. Review the entries to ensure they agree with the amounts shown on the information slips. If the entries are correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

373 (2017, 2018)

There is an entry on line 448 for a CPP overpayment. Since the taxing province is Quebec, delete the entry and claim the overpayment on the Quebec provincial income tax return.

(2019, 2020)

There is an entry on line 44800 for a CPP overpayment. Since the taxing province is Quebec, delete the entry and claim the overpayment on the Quebec provincial income tax return.

375

(2017, 2018)

One of the following situations applies to your client's return:

1. You have reported the net rental or self-employed income without an amount for the gross income, or vice versa.
2. On the Schedule 3, you have reported the total proceeds of disposition without an amount for the net gain (or loss), or vice versa.
3. On the Form T1170, there is an entry on line 6823 but no entry on line 6822, or vice versa.
4. On the Form T1170, there is an entry on line 6825 but no entry on line 6824, or vice versa.

(2019, 2020)

One of the following situations applies to your client's return:

1. You have reported the net rental or self-employed income without an amount for the gross income, or vice versa.
2. On the Schedule 3, you have reported the total proceeds of disposition without an amount for the net gain (or loss), or vice versa.
3. On the Form T1170, there is an entry on line 68230 but no entry on line 68220, or vice versa.
4. On the Form T1170, there is an entry on line 68250 but no entry on line 68240, or vice versa.

377

(2017, 2018)

There is an entry on line 437 for total income tax deducted but no income was reported on a line which income tax would have been deducted (lines 101, 113, 114, 115, 116, 119, 129, 5345 and/or 5347). Review your client's documents and ensure that instalment payments (line 476) or foreign taxes withheld (line 431) have not been entered as total tax deducted on line 437.

(2019, 2020)

There is an entry on line 43700 for total income tax deducted but no income was reported on a line which income tax would have been deducted (lines 10100, 11300, 11400, 11500, 11600, 11900, 12900, 53450 and/or 53470). Review your client's documents and ensure that instalment payments (line 47600) or foreign taxes withheld (line 43100) have not been entered as total tax deducted on line 43700.

378

(2017, 2018)

There is an entry on the Schedule 9 on line 337 for gifts of depreciable property and/or on line 339 for gifts of capital property but no line from the Schedule 3 is present on this return. A Schedule 3 must be completed to support the current year taxable capital gains realized on these gifts.

(2019, 2020)

There is an entry on the Schedule 9 on line 33700 for gifts of depreciable property and/or on line 33900 for gifts of capital property but no line from the Schedule 3 is present on this return. A Schedule 3 must be completed to support the current year taxable capital gains realized on these gifts.

388

(2017, 2018)

Line 484 for refund or line 485 for balance owing does not equal line 435 (total payable) minus line 482 (total credits). For Quebec residents, line 376 on the federal Schedule 1 for provincial parental insurance plan premiums payable on employment income is used in the calculation of total credits on line 482.

(2019, 2020)

Line 48400 for refund or line 48500 for balance owing does not equal line 43500 (total payable) minus line 48200 (total credits). For Quebec residents, line 31210 on page 6 of the return for provincial parental insurance plan premiums payable on employment income is used in the calculation of total credits on line 48200.

Error codes in the 400 range

408 (2017, 2018)

Line 414 on the Schedule 1 for the allowable labour-sponsored funds tax credit is incorrect based on line 413 for the net cost of shares of a provincially registered fund. If the taxpayer is subject to minimum tax, please submit a paper return. The Canada Revenue Agency regrets the inconvenience.

(2019, 2020)

Line 41400 for the allowable labour-sponsored funds tax credit is incorrect based on line 41300 for the net cost of shares of a provincially registered fund. If the taxpayer is subject to minimum tax, please submit a paper return. The Canada Revenue Agency regrets the inconvenience.

417 (2017, 2018, 2019, 2020)

Due to technical difficulties, the Canada Revenue Agency cannot accept the transmission at this time. Please retransmit this record tomorrow. Should you receive this same message the next time, contact your EFILE Helpdesk.

423 (2017, 2018)

Line 244 for the Canadian Forces personnel and police deduction cannot be greater than line 101 for employment income.

(2019, 2020)

Line 24400 for the Canadian Forces personnel and police deduction cannot be greater than line 10100 for employment income.

435 (2017, 2018)

To accurately calculate the New Brunswick low-income tax reduction, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 7 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 213 on the spouse's or common-law partner's return.
3. The registered disability savings plan (RDSP) income reported by the spouse or common-law partner, or the RDSP repayment reported on line 5536 on the spouse's or common-law partner's return.

(2019, 2020)

To accurately calculate the New Brunswick low-income tax reduction, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 1 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 21300 on the spouse's or common-law partner's return.
3. The registered disability savings plan (RDSP) income reported by the spouse or common-law partner, or the RDSP repayment reported on line 55360 on the spouse's or common-law partner's return.

438

(2017, 2018)

To accurately calculate the Newfoundland and Labrador low-income tax reduction, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 7 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 213 on the spouse's or common-law partner's return.
3. The registered disability savings plan (RDSP) income reported by the spouse or common-law partner, or the RDSP repayment reported on line 5536 on the spouse's or common-law partner's return.

(2019, 2020)

To accurately calculate the Newfoundland and Labrador low-income tax reduction, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 1 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 21300 on the spouse's or common-law partner's return.
3. The registered disability savings plan (RDSP) income reported by the spouse or common-law partner, or the RDSP repayment reported on line 55360 on the spouse's or common-law partner's return.

441

(2017, 2018)

Line 102 for commission income cannot exceed line 101 for employment income. If the amounts are correct, please submit a paper return. The Canada Revenue Agency regrets the inconvenience.

(2019, 2020)

Line 10120 for commission income cannot exceed line 10100 for employment income. If the amounts are correct, please submit a paper return. The Canada Revenue Agency regrets the inconvenience.

447

(2017, 2018)

Line 6090 on the Form MB479 for the Manitoba personal tax credit is incorrect. Please review your entries and make the necessary corrections.

(2019, 2020)

Line 60900 on the Form MB479 for the Manitoba personal tax credit is incorrect. Please review your entries and make the necessary corrections.

457

(2017, 2018)

There is an entry on line 5354 for limited partnership loss available for carryforward but no entry on line 122 for net partnership income or on line 126 for net rental income, or vice versa. Where line 5354 is greater than zero, and the net partnership income and the net rental income are both zero, enter 1 on line 122.

(2019, 2020)

There is an entry on line 53540 for limited partnership loss available for carryforward but no entry on line 12200 for net partnership income or on line 12600 for net rental income, or vice versa. Where line 53540 is greater than zero, and the net partnership income and the net rental income are both zero, enter 1 on line 12200.

460 (2017, 2018)

To accurately calculate the Manitoba tax credits, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 7 on line 9918. Where the spouse or common-law partner maintained a separate residence due to medical, educational, or business reasons, enter 1 on line 6089. Where the spouse or common-law partner was not resident of Canada, enter 1 on line 5527.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 213 on the spouse's or common-law partner's return.
3. The registered disability savings plan (RDSP) income reported by the spouse or common-law partner, or the RDSP repayment reported on line 5536 on the spouse's or common-law partner's return.

(2019, 2020)

To accurately calculate the Manitoba tax credits, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 1 on line 9918. Where the spouse or common-law partner maintained a separate residence due to medical, educational, or business reasons, enter 1 on line 60890. Where the spouse or common-law partner was not resident of Canada, enter 1 on line 55270.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 21300 on the spouse's or common-law partner's return.
3. The registered disability savings plan (RDSP) income reported by the spouse or common-law partner, or the RDSP repayment reported on line 55360 on the spouse's or common-law partner's return.

464 (2017, 2018)

There are entries on the Form T2222, Northern Residents Deductions, on lines 6757 and/or 6759 for the non-taxable benefits for board and lodging at a special work site in a prescribed northern zone or in a prescribed intermediate zone. There are no other entries on the form. Please review your entries and make the necessary corrections.

(2019, 2020)

There are entries on the Form T2222, Northern Residents Deductions, on lines 67507 and/or 67529 for the non-taxable benefits for board and lodging at a special work site in a prescribed northern zone or in a prescribed intermediate zone. There are no other entries on the form. Please review your entries and make the necessary corrections.

466 (2017, 2018)

There is an entry on line 313 on the federal Schedule 1 for adoption expenses but no entry on line 5833 on the provincial or territorial Form 428, or vice versa.

(2019, 2020)

There is an entry on line 31300 on page 6 of the return for adoption expenses but no entry on line 58330 on the provincial or territorial Form 428, or vice versa.

467

(2017, 2018)

One of the following situations applies to your client's return. Please review your entries and make the necessary corrections. If the entries are correct, submit a paper return instead.

1. There is an entry on line 117 for universal child care benefit (UCCB) received and there is also an entry in the "Identification" area on page 1 of the return indicating UCCB reported by the spouse or common-law partner.
2. The entry for the UCCB repayment on line 213 equals the spouse's or common-law partner's UCCB repayment amount in the "Identification" area on page 1 of the return.

(2019, 2020)

One of the following situations applies to your client's return. Please review your entries and make the necessary corrections. If the entries are correct, submit a paper return instead.

1. There is an entry on line 11700 for universal child care benefit (UCCB) received and there is also an entry in the "Identification" area on page 1 of the return indicating UCCB reported by the spouse or common-law partner.
2. The entry for the UCCB repayment on line 21300 equals the spouse's or common-law partner's UCCB repayment amount in the "Identification" area on page 1 of the return.

468

(2017, 2018)

There is an entry on line 122 for net partnership income for limited or non-active partners but no entry on line 5330 to indicate tax shelter or if the partnership income is from an active or inactive business, or vice versa.

(2019, 2020)

There is an entry on line 12200 for net partnership income for limited or non-active partners but no entry on line 53300 to indicate tax shelter or if the partnership income is from an active or inactive business, or vice versa.

474

(2017, 2018)

There is an entry for the logging tax credit but no entry on line 5335 for the British Columbia logging income or on line 5321 for the Quebec logging income.

(2019, 2020)

There is an entry for the logging tax credit but no entry on line 53350 for the British Columbia logging income or on line 53210 for the Quebec logging income.

483

(2017, 2018)

There are entries on the Form ON479 on line 6320 for the Ontario co-operative education tax credit and/or on line 6322 for the Ontario apprenticeship training tax credit. These credits are only available to residents of Ontario on December 31 and who are self-employed. If the province or territory of residence is not Ontario, your client must be filing a return for multiple jurisdictions and have income allocated to Ontario with an entry on line 5215 of the Form T2203. Please make sure to report the gross and net income from self-employment on the return. Enter the business number on line 6327 and include lines that apply to the specific credits. These credits cannot exceed the maximum allowable.

(2019, 2020)

There are entries on the Form ON479 on line 63300 for the Ontario co-operative education tax credit and/or on line 63280 for the Ontario apprenticeship training tax credit. These credits are only available to residents of Ontario on December 31 and who are self-employed. If the province or territory of residence is not Ontario, your client must be filing a return for multiple jurisdictions and have income allocated to Ontario with an entry on line 52150 of the Form T2203. Please make sure to report the gross and net income from self-employment on the return. Enter the business number on line 63270 and include lines that apply to the specific credits. These credits cannot exceed the maximum allowable.

487

(2017, 2018, 2019, 2020)

The amount donated to the Ontario opportunities fund and the amount of the net refund does not agree with the calculated refund.

491

(2017, 2018)

To accurately calculate the spouse or common-law partner amount on line 303 on the Schedule 1 or on line 5812 on the provincial or territorial Form 428, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 7 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 213 on the spouse's or common-law partner's return.

(2019)

To accurately calculate the spouse or common-law partner amount on line 30300 on page 6 of the return or on line 58120 on the provincial or territorial Form 428, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 1 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 21300 on the spouse's or common-law partner's return.

(2020)

To accurately calculate the spouse or common-law partner amount on line 30300 on page 5 of the return or on line 58120 on the provincial or territorial Form 428, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 1 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 21300 on the spouse's or common-law partner's return.

Error codes in the 500 range

502 (2017, 2018, 2019, 2020)

Your client is no longer entitled to claim the Yukon research and development tax credit because this return is filed more than 12 months after the filing due date.

506 (2017, 2018)

There is an entry on line 5824 on the provincial or territorial Form 428 for CPP/QPP contributions but no entry on line 308 on the Schedule 1.

(2019, 2020)

There is an entry on line 58240 on the provincial or territorial Form 428 for CPP/QPP contributions but no entry on line 30800 on page 6 of the return.

507 (2017, 2018)

There is an entry on line 5828 on the provincial or territorial Form 428 for CPP/QPP contributions on self-employment and other earnings but no entry on line 310 on the Schedule 1.

(2019, 2020)

There is an entry on line 58280 on the provincial or territorial Form 428 for CPP/QPP contributions on self-employment and other earnings but no entry on line 31000 on page 6 of the return.

508 (2017, 2018)

There is an entry on line 5832 on the provincial or territorial Form 428 for employment insurance premiums but no entry on line 312 on the Schedule 1.

(2019, 2020)

There is an entry on line 58300 on the provincial or territorial Form 428 for employment insurance premiums but no entry on line 31200 on page 6 of the return.

511 (2017, 2018)

The entries on the provincial or territorial Schedule 2 for amounts transferred from your spouse or common-law partner do not balance with line 5864 on the provincial or territorial Form 428. Please review your entries and make the necessary corrections. If there are entries on the provincial or territorial Schedule 2 but no entry on line 5864, or vice versa, contact your software developer.

(2019, 2020)

The entries on the provincial or territorial Schedule 2 for amounts transferred from your spouse or common-law partner do not balance with line 58640 on the provincial or territorial Form 428. Please review your entries and make the necessary corrections. If there are entries on the provincial or territorial Schedule 2 but no entry on line 58640, or vice versa, contact your software developer.

513 (2017, 2018)

One of the following situations applies to your client's return:

1. There is an entry on line 320 on the federal Schedule 11 for eligible tuition fees paid but no entry on line 5914 on the provincial or territorial Schedule 11, or vice versa.
2. Box 345 has not been ticked on the federal Schedule 11 to indicate part-time enrollment due to disability or impairment. There is an entry on line 325 for the number of months enrolled as a part-time student but no entry on line 5916 on the provincial or territorial Schedule 11, or vice versa.

3. There is an entry on line 328 on the federal Schedule 11 for the number of months enrolled as a full-time student but no entry on line 5918 on the provincial or territorial Schedule 11, or vice versa.

(2019, 2020)

One of the following situations applies to your client's return:

1. There is an entry on line 32000 and/or line 32001 on the federal Schedule 11 for eligible tuition fees paid but no entry on line 59140 on the provincial or territorial Schedule 11, or vice versa.
2. Line 32005 has not been ticked on the federal Schedule 11 to indicate part-time enrollment due to disability or impairment. There is an entry on line 32010 to indicate enrollment as a part-time student but no entry on line 59160 on the provincial or territorial Schedule 11, or vice versa.
3. There is an entry on line 32020 on the federal Schedule 11 to indicate enrollment as a full-time student but no entry on line 59180 on the provincial or territorial Schedule 11, or vice versa.

516 (2017, 2018, 2019, 2020)

You have indicated that your client is filing a pre-bankruptcy return, but you have not provided the net income for the post-bankruptcy period.

517 (2017, 2018, 2019, 2020)

Your client is no longer entitled to the British Columbia mining flow-through share tax credit because this return is filed more than 12 months after the end of the tax year.

529 (2017, 2018)

Line 363 for the Canada employment amount cannot be greater than the sum of line 101 for employment income plus line 104 for other employment income.

(2019, 2020)

Line 31260 for the Canada employment amount cannot be greater than the sum of line 10100 for employment income plus line 10400 for other employment income.

531 (2017)

There is an entry on the Form MB479 on line 6131 for the paid work experience tax credit and/or on line 6136 for the nutrient management tax credit but there is no income reported on line 122, 135, 137, 139, 141 or 143. Please review your entries and make the necessary corrections.

(2018)

There is an entry on the Form MB479 on line 6131 for the paid work experience tax credit but there is no income reported on line 122, 135, 137, 139, 141 or 143.

(2019, 2020)

There is an entry on the Form MB479 on line 61310 for the paid work experience tax credit but there is no income reported on line 12200, 13500, 13700, 13900, 14100 or 14300.

532 (2017, 2018)

There is an entry on line 5834 on the Form YT428 for the Canada employment amount and one of the following situations applies to your client's return:

1. Line 5834 cannot be greater than the sum of line 101 for employment income plus line 104 for other employment income.
2. Line 5834 cannot be greater than the maximum allowable for the tax year.

(2019, 2020)

There is an entry on line 58310 on the Form YT428 for the Canada employment amount and one of the following situations applies to your client's return:

1. Line 58310 cannot be greater than the sum of line 10100 for employment income plus line 10400 for other employment income.
2. Line 58310 cannot be greater than the maximum allowable for the tax year.

534 (2017, 2018, 2019, 2020)

You have indicated that your client lives on aboriginal lands, yet the province or territory of residence is other than Newfoundland and Labrador, the Northwest Territories, British Columbia, or the Yukon.

536 (2017, 2018)

One of the following situations applies to your client's return:

1. Line 5823 on the Form NS428 or PE428 for the amount for young children is incorrect based on line 6372 for the number of months.
2. There is an entry on line 5823 without a corresponding entry on line 6372, or vice versa.

(2019, 2020)

One of the following situations applies to your client's return:

1. Line 58230 on the Form NS428 or PE428 for the amount for young children is incorrect based on line 58229 for the number of months.
2. There is an entry on line 58230 without a corresponding entry on line 58229, or vice versa.

537 (2017, 2018)

One of the following situations applies to your client's return:

1. Line 5823 on the Form NU428 for the amount for young children is incorrect based on line 6371 for the number of children.
2. There is an entry on line 5823 without a corresponding entry on line 6371, or vice versa.

(2019, 2020)

One of the following situations applies to your client's return:

1. Line 58230 on the Form NU428 for the amount for young children is incorrect based on line 63710 for the number of children.
2. There is an entry on line 58230 without a corresponding entry on line 63710, or vice versa.

539

(2017, 2018)

The province or territory of residence is other than Quebec and there is an entry on lines 223, 375, 376, 377, 378, 379, 380 and/or 5029. These lines are only valid on a Quebec return. Please review your entries and make the necessary corrections.

(2019, 2020)

The province or territory of residence is other than Quebec and there is an entry on lines 22300, 31205, 31210, 54377, 31215, 54375, 54388 and/or 50290. These lines are only valid on a Quebec return. Please review your entries and make the necessary corrections.

542

(2017, 2018)

There is an entry on line 5825 on the Form YT428 for the provincial/territorial caregiver amount for infirm children under 18 years of age but no entry on line 367 on the Schedule 1. Please review your entries and make the necessary corrections.

(2019)

There is an entry on line 58189 on the Form YT428 for the provincial/territorial caregiver amount for infirm children under 18 years of age but no entry on line 30500 on page 6 of the return. Please review your entries and make the necessary corrections.

(2020)

There is an entry on line 58189 on the Form YT428 for the provincial/territorial caregiver amount for infirm children under 18 years of age but no entry on line 30500 on page 5 of the return. Please review your entries and make the necessary corrections.

546

(2017, 2018)

There is an entry on line 6143 on the Form MB479 for the Manitoba book publishing tax credit and one of the following situations applies to your client's return:

1. There is no income reported on line 122, 135 or 137. Please include the associated self-employed income (or loss) on the appropriate line.
2. Your client is no longer entitled to claim this tax credit because this return is filed more than 12 months after the filing due date.

(2019, 2020)

There is an entry on line 61430 on the Form MB479 for the Manitoba book publishing tax credit and one of the following situations applies to your client's return:

1. There is no income reported on line 12200, 13500 or 13700. Please include the associated self-employed income (or loss) on the appropriate line.
2. Your client is no longer entitled to claim this tax credit because this return is filed more than 12 months after the filing due date.

548

(2017, 2018)

There are entries on the Form RC360 for the Saskatchewan graduate retention program and one of the following situations applies to your client's return. Valid entries for lines 5970, 5973 and 5976 are 1, 2, 3 or 4. Please review your entries and make the necessary corrections.

1. There is no entry on one or more supporting lines 5970/5971/5972, 5973/5974/5975 and/or 5976/5977/5978.
2. There are entries on all of lines 5973/5974/5975, or all of lines 5976/5977/5978, and line 5970 does not equal 1, 2, 3 or 4.

(2019, 2020)

There are entries on the Form RC360 for the Saskatchewan graduate retention program and one of the following situations applies to your client's return. Valid entries for lines 59700, 59730 and 59760 are 1, 2, 3 or 4. Please review your entries and make the necessary corrections.

1. There is no entry on one or more supporting lines 59700/59710/59720, 59730/59740/59750 and/or 59760/59770/59780.
2. There are entries on all of lines 59730/59740/59750, or all of lines 59760/59770/59780, and line 59700 does not equal 1, 2, 3 or 4.

550

(2017, 2018)

An entry on lines 5972, 5975 and/or 5978, on the Form RC360 for the Saskatchewan graduate retention program does not equal to the "Eligibility Maximum" for the program of study indicated on the related lines 5970, 5973 and/or 5976. The maximum values per program are as follows:

1. \$3,000 – 1 year Certificate, Diploma, or Journeyperson
2. \$6,400 – 2 or 3 year Certificate or Diploma
3. \$15,000 – 3 year Undergraduate Degree
4. \$20,000 – 4 year Undergraduate Degree

(2019, 2020)

An entry on lines 59720, 59750 and/or 59780, on the Form RC360 for the Saskatchewan graduate retention program does not equal to the “Eligibility Maximum” for the program of study indicated on the related lines 59700, 59730 and/or 59760. The maximum values per program are as follows:

1. \$3,000 – 1 year Certificate, Diploma, or Journey person
2. \$6,400 – 2 or 3 year Certificate or Diploma
3. \$15,000 – 3 year Undergraduate Degree
4. \$20,000 – 4 year Undergraduate Degree

551 (2017)

There are entries on the Form T1005 for the Manitoba tuition fee income tax rebate and one of the following situations applies to your client’s return:

1. There is an entry on line 6084 but no entry on line 6087, or vice versa.
2. There is an entry on line 6088 but no entry on line 6084 or 6087.

552 (2017)

There are entries on the Form T1005 for the Manitoba tuition fee income tax rebate and one of the following situations applies to your client’s return:

1. Line 6084 cannot be prior to year 2007, or more than 10 years before the current tax year, or greater than the current tax year.
2. Line 6084 for the current tax year is greater than 10 years from the previous claim on line 6084.
3. There is an entry on line 6087 and line 6084 is not equal to the tax year.

561 (2017)

An amount for eligible tuition fees was entered on line 320 of the federal Schedule 11. One of the following situations applies to your client’s return:

1. If the province of residence is Ontario or Saskatchewan, the amount on line 5914 on the provincial Schedule 11 cannot be greater than the entry on line 320.
2. For all other provinces or territories of residence (except New Brunswick), the same amount must be entered on line 320 and on line 5914 on the provincial or territorial Schedule 11.

(2018)

Your client’s province or territory of residence is not New Brunswick, Ontario or Saskatchewan. The entry on line 320 on the federal Schedule 11 must equal the entry on line 5914 on the provincial or territorial Schedule 11.

(2019)

Except for residents of Ontario and Saskatchewan, the sum of line 32000 and line 32001 on the federal Schedule 11 must equal to line 59140 on the provincial or territorial Schedule 11.

(2020)

One of the following situations applies to your client's return:

1. You client's province or territory of residence is other than Quebec, Ontario, Saskatchewan, Alberta or Yukon – Line 59140 for provincial or territorial tuition fees must equal lines (32000 minus 45350 plus 32001). When line 32000 minus line 45350 is negative, then line 59140 must equal line 32001.
2. You client's territory of residence is Yukon – Line 59140 on the Schedule YT(S11) must equal to line 32000 plus line 32001.

566

(2017, 2018)

There is a universal child care benefit designated to a dependant on line 185 and there is also an entry on line 117; or the client's marital status is married or living common-law.

(2019, 2020)

There is a universal child care benefit designated to a dependant on line 11701 and there is also an entry on line 11700; or the client's marital status is married or living common-law.

568

(2017, 2018, 2019, 2020)

You have indicated this is a pre-bankruptcy return or a subsection 70(1) return for a deceased person. Please delete all entries from the Form ON-BEN as the application for the Ontario trillium benefit and the Ontario senior homeowners' property tax grant is not allowed on a pre-bankruptcy or subsection 70(1) return.

570

(2017, 2018)

There is an entry on line 6148 on the Form MB479 for the Manitoba cultural industries printing tax credit but there is no income reported on line 122, 135 or 137.

(2019, 2020)

There is an entry on line 61480 on the Form MB479 for the Manitoba cultural industries printing tax credit but there is no income reported on line 12200, 13500 or 13700.

Error codes in the 2000 range

2002 (2017, 2018)

One of the following situations applies to your client's return:

1. There are entries on the Form T1172 for additional tax on accumulated income payments from RESPs. The sum of line 6827 plus line 6828 cannot exceed line 130 for other income.
2. There is an entry on line 6821 on the Form RC359 for excess EPSP amount but there is no entry on line 229 for employment expenses.

(2019, 2020)

One of the following situations applies to your client's return:

1. There are entries on the Form T1172 for additional tax on accumulated income payments from RESPs. The sum of line 68270 plus line 68280 cannot exceed line 13000 for other income.
2. There is an entry on line 68210 on the Form RC359 for excess EPSP amount but there is no entry on line 22900 for employment expenses.

2007 (2017, 2018)

You are reporting Lifelong Learning Plan (LLP) activities on the Schedule 7 and one of the following situations applies to your client's return:

1. The amount included in income for LLP cannot be greater than the amount that you have reported on line 129. Correct the entry on line 129 or the amount designated as LLP withdrawal.
2. You have indicated this is a pre-bankruptcy return. A LLP repayment and/or the income inclusion amount must be reported on the post-bankruptcy return. Delete the LLP entries on lines 129, 5511 and/or 262.

(2019, 2020)

You are reporting Lifelong Learning Plan (LLP) activities on the Schedule 7 and one of the following situations applies to your client's return:

1. The amount included in income for LLP cannot be greater than the amount that you have reported on line 12900. Correct the entry on line 12900 or the amount designated as LLP withdrawal.
2. You have indicated this is a pre-bankruptcy return. A LLP repayment and/or the income inclusion amount must be reported on the post-bankruptcy return. Delete the LLP entries on lines 12900, 55110 and/or 24620.

2009 (2017, 2018)

There are entries on the Form T1212 for deferred security options benefits and one of the following situations applies to your client's return:

1. Line 6521 cannot exceed the amount of deferred security option benefits on the Canada Revenue Agency's (CRA) records.
2. You have indicated that your client is deceased and there is an entry on lines 6521 and/or 6522. If the entries are correct, submit a paper return instead as the CRA is unable to process this return due to system constraints.

(2019, 2020)

There are entries on the Form T1212 for deferred security options benefits and one of the following situations applies to your client's return:

1. Line 65210 cannot exceed the amount of deferred security option benefits on the Canada Revenue Agency's (CRA) records.
2. You have indicated that your client is deceased and there is an entry on lines 65210 and/or 65220. If the entries are correct, submit a paper return instead as the CRA is unable to process this return due to system constraints.

2018 (2017, 2018)

Line 6114 on the Form MB479 for the education property tax credit advance received cannot exceed \$700.

(2019, 2020)

Line 61140 on the Form MB479 for the education property tax credit advance received cannot exceed \$700.

2019 (2017, 2018)

Line 6112 on the Form MB479 for net property tax paid in Manitoba must be supported by line 6114 for the education property tax credit advance received. Where the taxpayer did not receive any tax credit advance, enter 7 on line 9914.

(2019, 2020)

Line 61120 on the Form MB479 for net property tax paid in Manitoba must be supported by line 61140 for the education property tax credit advance received. Where the taxpayer did not receive any tax credit advance, enter 1 on line 9914.

2020 (2017, 2018)

There is an entry on line 6090 on the Form MB479 for the personal tax credit for spouse or common-law partner. However, your client's marital status is other than married or living common-law. Please review your entries and make the necessary corrections.

(2019, 2020)

There is an entry on line 60900 on the Form MB479 for the personal tax credit for spouse or common-law partner. However, your client's marital status is other than married or living common-law. Please review your entries and make the necessary corrections.

2021 (2017, 2018)

There is an entry on line 5263 for the spouse's or common-law partner's net income earned during the period the taxpayer was living in Canada and/or on line 5267 for income earned during the period the taxpayer was living outside of Canada, but the total of lines 5263 and 5267 does not equal the total net income for the spouse or common-law partner on the return. Please review your entries and make the necessary corrections.

(2019, 2020)

There is an entry on line 52630 for the spouse's or common-law partner's net income earned during the period the taxpayer was living in Canada and/or on line 52670 for income earned during the period the taxpayer was living outside of Canada, but the total of lines 52630 and 52670 does not equal the total net income for the spouse or common-law partner on the return. Please review your entries and make the necessary corrections.

2022 (2017, 2018, 2019, 2020)

There are entries on the Form MB479 for Manitoba tax credits. The credits do not agree with the Canada Revenue Agency's calculation. It appears that the education property tax credit advance received was not deducted in determining the allowable Manitoba tax credits. Please review your entries and make the necessary corrections.

2028 (2017, 2018)

There is an entry on line 5349 for Quebec tax deducted and one of the following situations applies to your client's return:

1. Line 5349 exceeds line 437 for total income tax deducted but there is no entry on line 210 for the deduction for elected split-pension amount.
2. There is an entry on line 210 and line 5349 exceeds the sum of line 437 plus line 6805 on the Form T1032 for tax deducted for the elected split-pension amount.

(2019, 2020)

There is an entry on line 53490 for Quebec tax deducted and one of the following situations applies to your client's return:

1. Line 53490 exceeds line 43700 for total income tax deducted but there is no entry on line 21000 for the deduction for elected split-pension amount.
2. There is an entry on line 21000 and line 53490 exceeds the sum of line 43700 plus line 68050 on the Form T1032 for tax deducted for the elected split-pension amount.

2034 (2017, 2018, 2019, 2020)

There are entries on the Form T2038 for an investment tax credit. Please review your entries and make the necessary corrections because the filing date of this return is more than 12 months after the filing due date.

2037 (2017, 2018)

There is an entry on line 303 on the Schedule 1 for the spouse or common-law partner amount and, if applicable, on line 5812 on the provincial or territorial Form 428. Where your client was married or living common-law during the year but on December 31 the marital status was other than married or living common-law, enter 1 on line 5522.

(2019)

There is an entry on line 30300 on page 6 of the return for the spouse or common-law partner amount and, if applicable, on line 58120 on the provincial or territorial Form 428. Where your client was married or living common-law during the year but on December 31 the marital status was other than married or living common-law, enter 1 on line 55220.

(2020)

There is an entry on line 30300 on page 5 of the return for the spouse or common-law partner amount and, if applicable, on line 58120 on the provincial or territorial Form 428. Where your client was married or living common-law during the year but on December 31 the marital status was other than married or living common-law, enter 1 on line 55220.

2038 (2017, 2018)

Line 303 on the Schedule 1 for the spouse or common-law partner amount cannot differ from the maximum allowable.

(2019)

Line 30300 on page 6 of the return for the spouse or common-law partner amount cannot differ from the maximum allowable.

(2020)

Line 30300 on page 5 of the return for the spouse or common-law partner amount cannot differ from the maximum allowable.

2040 (2017, 2018)

Line 300 on the Schedule 1 for the basic personal amount does not equal to the maximum amount allowable and one of the following situations applies to your client's return:

1. If the amount is prorated due to immigrant status, a date of entry into Canada is required.
2. If the amount is prorated due to emigrant status, the return is not eligible for EFILE. Submit a paper return instead.

(2019)

Line 30000 on page 6 of the return for the basic personal amount does not equal to the maximum amount allowable and one of the following situations applies to your client's return:

1. If the amount is prorated due to immigrant status, a date of entry into Canada is required.
2. If the amount is prorated due to emigrant status, the return is not eligible for EFILE. Submit a paper return instead.

(2020)

Line 30000 on page 5 of the return for the basic personal amount does not equal to the maximum amount allowable and one of the following situations applies to your client's return:

1. If the amount is prorated due to immigrant status, a date of entry into Canada is required.
2. If the amount is prorated due to emigrant status, the return is not eligible for EFILE. Submit a paper return instead.

2042 (2017, 2018)

There is an entry on line 326 on the Schedule 1, and if applicable, on line 5864 on the provincial or territorial Form 428 for amounts transferred from spouse or common-law partner. Where the client was married or living common-law during the year but on December 31 the marital status was widowed in the year or separated for less than 90 days, enter 1 on line 5773. Otherwise, delete the entries.

(2019, 2020)

There is an entry on line 32600 on page 6 of the return, and if applicable, on line 58640 on the provincial or territorial Form 428 for amounts transferred from spouse or common-law partner. Where the client was married or living common-law during the year but on December 31 the marital status was widowed in the year or separated for less than 90 days, enter 1 on line 57730. Otherwise, delete the entries.

2045 (2017, 2018)

To accurately calculate the refundable medical expense supplement on line 452, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 7 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 213 on the spouse's or common-law partner's return.
3. The registered disability savings plan (RDSP) income reported by the spouse or common-law partner, or the RDSP repayment reported on line 5536 on the spouse's or common-law partner's return.

(2019, 2020)

To accurately calculate the refundable medical expense supplement on line 45200, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 1 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 21300 on the spouse's or common-law partner's return.
3. The registered disability savings plan (RDSP) income reported by the spouse or common-law partner, or the RDSP repayment reported on line 55360 on the spouse's or common-law partner's return.

2048 (2017, 2018, 2019, 2020)

Your client may be entitled to Yukon tax credits but no claim was made.

2050 (2017, 2018)

There is an entry on line 126 for net rental income (or loss) but no entry on line 6783. The taxpayer may be subject to minimum tax. Please review your entries and make the necessary corrections.

(2019, 2020)

There is an entry on line 12600 for net rental income (or loss) but no entry on line 67830. The taxpayer may be subject to minimum tax. Please review your entries and make the necessary corrections.

2064 (2017, 2018, 2019, 2020)

The province of residence is Quebec. Delete the Quebec tax deductions from this return and claim them on the provincial tax return.

2069 (2017, 2018, 2019, 2020)

One of the following situations applies to your client's return:

1. The Yukon First Nation identification number is invalid.
2. There is a valid self-governing First Nation identification number but the territory of residence on December 31 is not Yukon.
3. There is a valid self-governing Yukon First Nation identification number but no answer to the self-governing citizen question.
4. There is an indication that your client resided within British Columbia Nisga'a lands on December 31, but no answer to the citizen of Nisga'a nation question.
5. There is an indication that your client resided on Délįnę Settlement Lands or in the Community of Délįnę within Northwest Territories on December 31, but no answer to the citizen of the Délįnę Got'įnę Government nation question.

2070 (2017, 2018)

Line 441 on the Yukon tax return for the federal refundable First Nations abatement differs from the computed amount.

(2019, 2020)

Line 44100 on the Yukon tax return for the federal refundable First Nations abatement differs from the computed amount.

2071 (2017, 2018)

There is an entry on line 305 on the Schedule 1 and/or on line 5816 on the provincial or territorial Form 428 for an amount for an eligible dependant and one of the following situations applies to your client's return:

1. There is no entry on line 5106 on the Schedule 5 for the eligible dependant's net income.
2. You are filing a return for multiple jurisdictions and there is no entry on line 5612 on the Form T2203.

Where the dependant's net income is zero, enter 1 on line 5106.

(2019)

There is an entry on line 30400 on page 6 of the return and/or on line 58160 on the provincial or territorial Form 428 for an amount for an eligible dependant and one of the following situations applies to your client's return:

1. There is no entry on line 51106 on the Schedule 5 for the eligible dependant's net income.
2. You are filing a return for multiple jurisdictions and there is no entry on line 56120 on the Form T2203.

Where the dependant's net income is zero, enter 1 on line 51106.

(2020)

There is an entry on line 30400 on page 5 of the return and/or on line 58160 on the provincial or territorial Form 428 for an amount for an eligible dependant and one of the following situations applies to your client's return:

1. There is no entry on line 51106 on the Schedule 5 for the eligible dependant's net income.
2. You are filing a return for multiple jurisdictions and there is no entry on line 56120 on the Form T2203.

Where the dependant's net income is zero, enter 1 on line 51106.

2072 (2017, 2018)

The branch number and/or the institution number for the banking information on the direct deposit request for income tax refund, GST/HST credit, working income tax benefit, Canada child benefit, and any other deemed overpayment of tax is not valid. Please confirm the banking information with your client.

(2019, 2020)

The branch number and/or the institution number for the banking information on the direct deposit request for income tax refund, GST/HST credit, Canada workers benefit, Canada child benefit, and any other deemed overpayment of tax is not valid. Please confirm the banking information with your client.

2073 (2017, 2018)

The account number for the banking information on the direct deposit request for income tax refund, GST/HST credit, working income tax benefit, Canada child benefit, and any deemed overpayment of tax is not valid. Enter your client's actual bank account number. Do not key dashes, leave spaces between numbers or pad the entry with zeroes that do not appear in the actual bank account number. Where the bank account number exceeds 12 digits, your client is not eligible for direct deposit.

(2019, 2020)

The account number for the banking information on the direct deposit request for income tax refund, GST/HST credit, Canada workers benefit, Canada child benefit, and any deemed overpayment of tax is not valid. Enter your client's actual bank account number. Do not key dashes, leave spaces between numbers or pad the entry with zeroes that do not appear in the actual bank account number. Where the bank account number exceeds 12 digits, your client is not eligible for direct deposit.

2074 (2017, 2018, 2019, 2020)

There are entries on the Form NU479 for the cost of living tax credit and one of the following situations applies to your client's return:

1. The province or territory of residence is not Nunavut. Only residents of Nunavut are entitled to this credit.
2. You have indicated this is a pre-bankruptcy return. Delete all the entries as the cost of living tax credit is not allowed on a pre-bankruptcy return.

2076 (2017, 2018, 2019, 2020)

The territory of residence is Nunavut and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of Nunavut.

- 2078 (2017, 2018)**
Line 457 for the employee and partnership GST/HST rebate cannot differ from the maximum allowable.
- (2019, 2020)**
Line 45700 for the employee and partnership GST/HST rebate cannot differ from the maximum allowable.
- 2079 (2017, 2018)**
Lines 6033 and/or 6035 on the Form BC479 for the British Columbia sales tax credit does not equal \$75.
- (2019, 2020)**
Lines 60330 and/or 60350 on the Form BC479 for the British Columbia sales tax credit does not equal \$75.
- 2080 (2017, 2018, 2019, 2020)**
The province of residence is Newfoundland and Labrador and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of Newfoundland and Labrador.
- 2081 (2017, 2018, 2019, 2020)**
The province of residence is Prince Edward Island and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of Prince Edward Island.
- 2082 (2017, 2018, 2019, 2020)**
The province of residence is Nova Scotia and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of Nova Scotia.
- 2083 (2017, 2018, 2019, 2020)**
The province of residence is New Brunswick and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of New Brunswick.
- 2084 (2017, 2018, 2019, 2020)**
The province of residence is Quebec and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of Quebec.
- 2085 (2017, 2018, 2019, 2020)**
The province of residence is Ontario and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of Ontario.
- 2086 (2017, 2018, 2019, 2020)**
The province of residence is Manitoba and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of Manitoba.
- 2087 (2017, 2018, 2019, 2020)**
The province of residence is Saskatchewan and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of Saskatchewan.
- 2088 (2017, 2018, 2019, 2020)**
The province of residence is Alberta and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of Alberta.

2089 (2017, 2018, 2019, 2020)

The province of residence is British Columbia and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of British Columbia.

2090 (2017, 2018, 2019, 2020)

The territory of residence is Northwest Territories and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of the Northwest Territories.

2091 (2017, 2018, 2019, 2020)

The territory of residence is Yukon and there is an entry in a provincial or territorial tax credit line that is not valid for a resident of Yukon.

2093 (2017, 2018)

There is an entry on lines 6049 and/or 6050 on the Form BC479 for a venture capital tax credit and one of the following situations applies to your client's return:

1. The province or territory of residence is other than British Columbia.
2. You are filing a return for multiple jurisdictions and no income is allocated to British Columbia on line 5219 on Form T2203.

(2019)

There are entries on the Form BC479 for the venture capital tax credit on lines 60489, 60490, and/or 60495 for a tax credit amount and/or on lines 60491 and/or 61496 for the certificate number and one of the following situations applies to your client's return:

1. The province or territory of residence is other than British Columbia.
2. You are filing a return for multiple jurisdictions and no income is allocated to British Columbia on line 52190 on the Form T2203.

(2020)

There are entries on the Form BC479 for the venture capital tax credit on lines 60490 and/or 60495 for a tax credit amount and/or on lines 60491 and/or 61496 for the certificate number and one of the following situations applies to your client's return:

1. The province or territory of residence is other than British Columbia.
2. You are filing a return for multiple jurisdictions and no income is allocated to British Columbia on line 52190 on the Form T2203.

2094 (2017, 2018)

There is an entry on line 479 for a provincial or territorial tax credit but this credit does not apply to the province or territory of residence as indicated on the return. Please review your entries and make the necessary corrections.

(2019, 2020)

There is an entry on line 47900 for a provincial or territorial tax credit but this credit does not apply to the province or territory of residence as indicated on the return. Please review your entries and make the necessary corrections.

- 2095 (2017, 2018)**
Your client may be entitled to a British Columbia provincial tax credit but there is no entry on line 479. Where your client's spouse or common-law partner is claiming the credit, delete the entries from the Form BC479.
- (2019, 2020)**
Your client may be entitled to a British Columbia provincial tax credit but there is no entry on line 47900. Where your client's spouse or common-law partner is claiming the credit, delete the entries from the Form BC479.
- 2096 (2017, 2018)**
Your client may be entitled to a Manitoba provincial tax credit but there is no entry on line 479. Where your client's spouse or common-law partner is claiming the credit, delete the entries from the Form MB479. If applicable, ensure that the net family income has been reduced by the universal child care benefit (UCCB) and registered disability savings plan (RDSP) amounts received, and increased by any UCCB and RDSP repayments reported, by either the taxpayer or the spouse or common-law partner.
- (2019, 2020)**
Your client may be entitled to a Manitoba provincial tax credit but there is no entry on line 47900. Where your client's spouse or common-law partner is claiming the credit, delete the entries from the Form MB479. If applicable, ensure that the net family income has been reduced by the universal child care benefit (UCCB) and registered disability savings plan (RDSP) amounts received, and increased by any UCCB and RDSP repayments reported, by either the taxpayer or the spouse or common-law partner.
- 2097 (2017, 2018)**
Your client may be entitled to an Ontario provincial tax credit but there is no entry on line 479. Where your client's spouse or common-law partner is claiming the credit, delete the entries from the Form ON479.
- (2019, 2020)**
Your client may be entitled to an Ontario provincial tax credit but there is no entry on line 47900. Where your client's spouse or common-law partner is claiming the credit, delete the entries from the Form ON479.
- 2101 (2017, 2018)**
There are entries on lines 6007 and/or 6008 on the Form AB428 for the Alberta investor tax credit but no entry on line 479 for the provincial tax credit. Please review your entries and make the necessary corrections.
- (2019)**
There is an entry on line 60070 on the Form AB428 for the Alberta investor tax credit but no entry on line 47900 for the provincial tax credit. Please review your entries and make the necessary corrections.

2109 (2017, 2018)

There is an entry on line 395 on the Schedule 1 for the search and rescue volunteers' amount and one of the following situations applies to your client's return:

1. Line 395 differs from the maximum allowable.
2. There is also an entry on line 362 for the volunteer firefighters' amount. You cannot have an entry on both lines.

(2019, 2020)

There is an entry on line 31240 on page 6 of the return for the search and rescue volunteers' amount and one of the following situations applies to your client's return:

1. Line 31240 differs from the maximum allowable.
2. There is also an entry on line 31220 for the volunteer firefighters' amount. You cannot have an entry on both lines.

2111 (2017, 2018)

Line 5837 on the Form SK428 for the Saskatchewan home buyers' amount cannot be greater than the maximum allowable.

(2019, 2020)

Line 58357 on the Form SK428 for the Saskatchewan home buyers' amount cannot be greater than the maximum allowable.

2112 (2017, 2018)

There is an entry on line 372 or on line 374 on the Schedule 8 or at Part 2 of the Form RC381 and one of the following situations applies to your client's return:

1. No indication that the client is in receipt of CPP retirement benefits.
2. Your client is in receipt of T4 earnings. To elect to stop contributing on T4 earnings, a Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, must be completed and filed with the Canada Revenue Agency.
3. To be considered valid, an election or revocation that begins in the current tax year must be filed on or before June 15 of the current tax year plus 2.

(2019, 2020)

There is an entry on line 50372 or on line 50374 on the Schedule 8 or at Part 2 of the Form RC381 and one of the following situations applies to your client's return:

1. No indication that the client is in receipt of CPP retirement benefits.
2. Your client is in receipt of T4 earnings. To elect to stop contributing on T4 earnings, a Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, must be completed and filed with the Canada Revenue Agency.
3. To be considered valid, an election or revocation that begins in the current tax year must be filed on or before June 15 of the current tax year plus 2.

2115 (2017, 2018)

There is an entry on line 207 for the registered pension plan deduction but no entry on line 206 for the pension adjustment. Where there is no pension adjustment amount on any of the T4 or T4A slips, enter 7 on line 9922.

(2019, 2020)

There is an entry on line 20700 for the registered pension plan deduction but no entry on line 20600 for the pension adjustment. Where there is no pension adjustment amount on any of the T4 or T4A slips, enter 1 on line 9922.

2123 (2017, 2018)

Your client is no longer entitled to claim the employment insurance (EI) overpayment because this return is filed more than three years after the end of the tax year. Please enter the calculated amount of EI premiums on lines 312/5028 and remove the overpayment from line 450.

(2019, 2020)

Your client is no longer entitled to claim the employment insurance (EI) overpayment because this return is filed more than three years after the end of the tax year. Please enter the calculated amount of EI premiums on lines 31200/50280 and remove the overpayment from line 45000.

2124 (2017, 2018, 2019, 2020)

Your client is no longer entitled to claim the Canada Pension Plan overpayment because the filing date of this return is more than four years after the end of the tax year.

2130 (2017, 2018, 2019, 2020)

There is a current year immigration date recorded with the Canada Revenue Agency, but one was not entered on this return.

2150 (2017, 2018)

There are entries on the Form NU479 for the Nunavut cost of living tax credit and one of the following situations applies to your client's return:

1. No entry on line 479 for a NU tax credit. If your client's spouse or common-law partner is claiming the tax credit, delete the entries for the cost of living tax credit.
2. You have indicated that your client is filing a pre-bankruptcy return. The NU cost of living tax credit is calculated for the calendar year when the post-bankruptcy return is assessed. Delete the entries for the cost of living tax credit.

(2019, 2020)

There are entries on the Form NU479 for the Nunavut cost of living tax credit and one of the following situations applies to your client's return:

1. No entry on line 47900 for a NU tax credit. If your client's spouse or common-law partner is claiming the tax credit, delete the entries for the cost of living tax credit.
2. You have indicated that your client is filing a pre-bankruptcy return. The NU cost of living tax credit is calculated for the calendar year when the post-bankruptcy return is assessed. Delete the entries for the cost of living tax credit.

- 2153 (2017, 2018)**
Line 240 on the Schedule 7 for transfers to an RRSP/PRPP/SPP cannot be greater than the income reported as eligible for transfer (line 115 plus line 129 plus line 130).
- (2019, 2020)**
Line 24640 on the Schedule 7 for transfers to an RRSP/PRPP/SPP cannot be greater than the income reported as eligible for transfer (line 11500 plus line 12900 plus line 13000).
- 2155 (2017, 2018)**
Based on the information submitted, an entry is required on line 6786 on the Form T691 for resource property and flow-through shares. Where the amount is zero or negative, enter 1 on line 6786.
- (2019, 2020)**
Based on the information submitted, an entry is required on line 67860 on the Form T691 for resource property and flow-through shares. Where the amount is zero or negative, enter 1 on line 67860.
- 2156 (2017, 2018)**
Based on the information submitted, an entry is required on line 6782 on the Form T691 for loss created or increased by CCA and carrying charges claimed on certified film property. Where the amount is zero or negative, enter 1 on line 6782.
- (2019, 2020)**
Based on the information submitted, an entry is required on line 67820 on the Form T691 for loss created or increased by CCA and carrying charges claimed on certified film property. Where the amount is zero or negative, enter 1 on line 67820.
- 2162 (2017, 2018)**
There are entries on the Form NT479 for the Northwest Territories cost of living tax credit but no entry on line 479 for a NT tax credit. In calculating the adjusted net income for the NT cost of living tax credit, reduce line 1 on the Form NT479 by line 244 for the Canadian Forces personnel and police deduction.
- (2019, 2020)**
There are entries on the Form NT479 for the Northwest Territories cost of living tax credit but no entry on line 47900 for a NT tax credit. In calculating the adjusted net income for the NT cost of living tax credit, reduce line 1 on the Form NT479 by line 24400 for the Canadian Forces personnel and police deduction.
- 2168 (2017, 2018)**
Line 305 on the Schedule 1 for the amount for an eligible dependant cannot differ from the maximum allowable.
- (2019)**
Line 30400 on page 6 of the return for the amount for an eligible dependant cannot differ from the maximum allowable.
- (2020)**
Line 30400 on page 5 of the return for the amount for an eligible dependant cannot differ from the maximum allowable.

2169 (2017, 2018)

There are entries on the Schedule 2 or on line 326 on the Schedule 1 for amounts transferred from spouse or common-law partner and one of the following situations applies to your client's return:

1. The entries on the Schedule 2 do not balance with line 326. If there are entries on the Schedule 2 but no entry on line 326, or vice versa, contact your software developer.
2. You are filing a return for multiple jurisdictions. There is an entry on line 326 but no entry on any of the lines on the Form T2203 corresponding to the taxing jurisdictions (lines 5643 to 5649, 5684, 5685, 5691, 5936 and 5946), or vice versa.

(2019, 2020)

There are entries on the Schedule 2 or on line 32600 on page 6 of the return for amounts transferred from spouse or common-law partner and one of the following situations applies to your client's return:

1. The entries on the Schedule 2 do not balance with line 32600. If there are entries on the Schedule 2 but no entry on line 32600, or vice versa, contact your software developer.
2. You are filing a return for multiple jurisdictions. There is an entry on line 32600 but no entry on any of the lines on the Form T2203 corresponding to the taxing jurisdictions (lines 56430 to 56490, 56840, 56850, 56910, 59360 and 59460), or vice versa.

2170 (2017, 2018)

There is an entry on line 6124 on the Form MB479 for the Manitoba school tax credit for homeowners. An entry on line 6120 for the family income amount from the homeowners' school tax credit table and/or on line 6122 for the school tax assessed for the current tax year is required to support the claim.

(2019, 2020)

There is an entry on line 61240 on the Form MB479 for the Manitoba school tax credit for homeowners. An entry on line 61200 for the family income amount from the homeowners' school tax credit table and/or on line 61220 for the school tax assessed for the current tax year is required to support the claim.

2171 (2017, 2018)

There is an entry on lines 6033 and/or 6035 on the Form BC479 for the British Columbia sales tax credit. The following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 7 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 213 on the spouse's or common-law partner's return.
3. You have indicated this is a pre-bankruptcy return. The sales tax credit is calculated for the calendar year when the post-bankruptcy return is assessed. Delete the entries for the BC sales tax credit.
4. You have indicated that your client is deceased. Delete the entries as the sales tax credit is not allowed on a subsection 70(1) return.

(2019, 2020)

There is an entry on lines 60330 and/or 60350 on the Form BC479 for the British Columbia sales tax credit. The following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 1 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 21300 on the spouse's or common-law partner's return.
3. You have indicated this is a pre-bankruptcy return. The sales tax credit is calculated for the calendar year when the post-bankruptcy return is assessed. Delete the entries for the BC sales tax credit.
4. You have indicated that your client is deceased. Delete the entries as the sales tax credit is not allowed on a subsection 70(1) return.

2180 (2017, 2018)

Your client was a resident of Quebec. Line 223 for the deduction for PPIP premiums on self-employment income cannot differ from the computed amount.

(2019, 2020)

Your client was a resident of Quebec. Line 22300 for the deduction for PPIP premiums on self-employment income cannot differ from the computed amount.

2184 (2017, 2018, 2019, 2020)

There are entries on the Form BC479 and one of the following situations applies to your client's return:

1. Your client is no longer entitled to claim the BC training tax credit for employers or the shipbuilding and ship repair industry tax credit because this return is filed more than three years after the end of the tax year.
2. Your client is no longer entitled to claim the BC mining exploration tax credit because this return is filed more than 18 months after the end of the tax year.

2185 (2017, 2018)

There are entries on lines 6347, 6348 and/or 6349 on the Form T1014-1 or on line 6056 on the Form BC479 for the British Columbia training tax credit for employers. An entry on lines 162/135, 164/137, 166/139, 168/141 and/or 170/143 for the gross and net self-employment income (or loss) is required.

(2019, 2020)

There are entries on lines 63470, 63480 and/or 63490 on the Form T1014-1 or on line 60560 on the Form BC479 for the British Columbia training tax credit for employers. An entry on lines 13499/13500, 13699/13700, 13899/13900, 14099/14100 and/or 14299/14300 for the gross and net self-employment income (or loss) is required.

2187 (2017, 2018)

Line 360 on the federal Schedule 2 and/or line 5909 on the provincial or territorial Schedule 2 for the tuition and education amounts designated as transferred by the spouse or common-law partner cannot exceed the maximum allowable.

(2019, 2020)

Line 36000 on the federal Schedule 2 and/or line 59090 on the provincial or territorial Schedule 2 for the tuition and education amounts designated as transferred by the spouse or common-law partner cannot exceed the maximum allowable.

2188 (2017, 2018)

Line 355 on the federal Schedule 2 and/or line 5905 on the provincial or territorial Schedule 2 for the spouse's or common-law partner's pension income amount cannot exceed the maximum allowable.

(2019, 2020)

Line 35500 on the federal Schedule 2 and/or line 59050 on the provincial or territorial Schedule 2 for the spouse's or common-law partner's pension income amount cannot exceed the maximum allowable.

2189 (2017, 2018)

There is an entry on line 6054 and/or 6251 on the Form NT479 for the Northwest Territories cost of living tax credit, but your client was not a NT resident on December 31. Only NT residents are entitled to this credit.

(2019, 2020)

There is an entry on line 62450 and/or 62510 on the Form NT479 for the Northwest Territories cost of living tax credit, but your client was not a NT resident on December 31. Only NT residents are entitled to this credit.

2191 (2017, 2018)

There are entries on the Form T1014 for the British Columbia training tax credit for individuals and one of the following situations applies to your client's return:

1. Line 6343 is not equal to \$1,000 or \$2,000.
2. Line 6344 is not equal to \$2,000.
3. Line 6345 is not equal to \$2,500 or a multiple of \$2,500.
4. Line 6346 exceeds the maximum allowable.

(2019, 2020)

There are entries on the Form T1014 for the British Columbia training tax credit for individuals and one of the following situations applies to your client's return:

1. Line 63430 is not equal to \$1,000 or \$2,000.
2. Line 63440 is not equal to \$2,000.
3. Line 63450 is not equal to \$2,500 or a multiple of \$2,500.
4. Line 63460 exceeds the maximum allowable.

- 2197 (2017, 2018)**
Line 208 (RRSP/PRPP deduction) cannot exceed the unused RRSP/PRPP/SPP contributions available from previous years plus line 245 (total RRSP/SPP/PRPP contributions) minus line 246 (contributions designated as a repayments under the Home Buyers' Plan) minus line 262 (contributions designated as a repayment under the Lifelong Learning Plan).
- If changes are required to your client's unused contributions, submit a request for adjustment.
- (2019, 2020)**
Line 20800 (RRSP deduction) cannot exceed the unused RRSP/PRPP/SPP contributions available from previous years plus line 24500 (total RRSP, SPP, and PRPP contributions) minus line 24600 (contributions designated as a repayments under the Home Buyers' Plan) minus line 24620 (contributions designated as a repayment under the Lifelong Learning Plan).
- If changes are required to your client's unused contributions, submit a request for adjustment.
- 2198 (2017, 2018)**
Line 240 on the Schedule 7 for transfers to a RRSP/PRPP/SPP cannot be greater than line 208 for RRSP/PRPP deduction.
- (2019, 2020)**
Line 24640 on the Schedule 7 for transfers to RRSP/PRPP/SPP cannot be greater than line 20800 for RRSP deduction.
- 2199 (2017, 2018, 2019, 2020)**
Your client is no longer entitled to claim the Manitoba tax credits because this return is filed more than three years after the end of the tax year.
- 2211 (2017, 2018)**
Your client may be entitled to an employment insurance (EI) overpayment. Please review line 312 for EI premiums and line 5478 for EI insurable earnings.
- (2019, 2020)**
Your client may be entitled to an employment insurance (EI) overpayment. Please review line 31200 for EI premiums and line 54780 for EI insurable earnings.
- 2215 (2017, 2018)**
Line 262 on the Schedule 7 and/or line 5897 on the Form RC383 for contributions designated as a repayment under the Lifelong Learning Plan cannot be less than the minimum repayment required.
- (2019, 2020)**
Line 24620 on the Schedule 7 and/or line 58970 on the Form RC383 for contributions designated as a repayment under the Lifelong Learning Plan cannot be less than the minimum repayment required.

2217 (2017, 2018)

There is an entry on line 262 on the Schedule 7 and/or on line 5897 on the Form RC383 for contributions designated as a repayment under the Lifelong Learning Plan (LLP) and one of the following situations applies to your client's return:

1. Line 262 and/or line 5897 exceeds the maximum LLP repayable balance outstanding.
2. You have indicated that your client is filing a pre-bankruptcy return. LLP repayments must be reported on the post-bankruptcy return. Delete line 262 and/or line 5897.

(2019, 2020)

There is an entry on line 24620 on the Schedule 7 and/or on line 58970 on the Form RC383 for contributions designated as a repayment under the Lifelong Learning Plan (LLP) and one of the following situations applies to your client's return:

1. Line 24620 and/or line 58970 exceeds the maximum LLP repayable balance outstanding.
2. You have indicated that your client is filing a pre-bankruptcy return. LLP repayments must be reported on the post-bankruptcy return. Delete line 24620 and/or line 58970.

2219 (2017, 2018)

There is an entry on line 262 on the Schedule 7 for contributions designated as a repayment under the Lifelong Learning Plan (LLP) and the LLP participant is over 71 years of age.

(2019, 2020)

There is an entry on line 24620 on the Schedule 7 for contributions designated as a repayment under the Lifelong Learning Plan (LLP) and the LLP participant is over 71 years of age.

2222 (2017, 2018, 2019)

Your client is no longer entitled to claim the Yukon small business investment tax credit because this return is filed more than three years after the end of the tax year.

(2020)

Your client is no longer entitled to claim the Yukon business investment tax credit because this return is filed more than three years after the end of the tax year.

2225 (2017, 2018)

There is an entry on line 453 for the working income tax benefit. The client's marital status is married or living common-law. Line 382 on the Schedule 6 is not 2 and one of the following situations applies to your client's return:

1. Line 384 plus line 386 is greater than line 387.
2. There is no entry on line 387.
3. There is no entry for the spouse's or common-law partner's net income in the "Identification" area on page 1. Where this amount is zero or negative, enter 7 on line 9918 and enter 1 on line 387.

(2019, 2020)

There is an entry on line 45300 for the Canada workers benefit. The client's marital status is married or living common-law. There is an eligible spouse according to line 38101 on the Schedule 6 and one of the following situations applies to your client's return:

1. Line 38106 plus line 38107 is greater than line 38108.
2. There is no entry on line 38108.
3. There is no entry for the spouse's or common-law partner's net income in the "Identification" area on page 1. Where this amount is zero or negative, enter 1 on line 9918 and enter 1 on line 38108. If the eligible spouse only has exempt income, enter the exempt income from line 38107 (if any) on line 38108.

2226 (2017, 2018)

There are entries on the Schedule 6 for the working income tax benefit and one of the following situations applies to your client's return:

1. The marital status is married or living common-law but there is no entry on line 382.
2. The marital status is other than married or living common-law but line 382 and/or 394 is equal to 1.
3. The marital status is other than married or living common-law but there are entries on lines 384, 386, 387, 389 and/or 390.

If the client was married or living common-law at any time during the year but on December 31 the marital status is widowed, and the death of the spouse occurred after June 30 of the tax year and line 382 is equal to 1, enter 1 on line 5522.

(2019, 2020)

There are entries on the Schedule 6 for the Canada workers benefit and one of the following situations applies to your client's return:

1. The marital status is married or living common-law but there is no entry on line 38101.
2. The marital status is other than married or living common-law but line 38101 and/or 38104 is equal to 1.
3. The marital status is other than married or living common-law but there are entries on lines 38106, 38107, 38108, 38109 and/or 38110.

If the client was married or living common-law at any time during the year but on December 31 the marital status is widowed, and the death of the spouse occurred after June 30 of the tax year and line 38101 is equal to 1, enter 1 on line 55220.

2229 (2017, 2018)

Line 5816 on the provincial or territorial Form 428 for an amount for an eligible dependant cannot differ from the maximum allowable.

(2019, 2020)

Line 58160 on the provincial or territorial Form 428 for an amount for an eligible dependant cannot differ from the maximum allowable.

2233 (2017, 2018 2019, 2020)

The province of residence is Alberta and there is a line number present on the return that is not valid for a resident of AB. Please review your entries and make the necessary corrections.

2239 (2017, 2018)

The client's marital status is married or living common-law. There are entries on the Form NT479 on line 6247 for the cost of living tax credit supplement for spouse or common-law partner and/or on line 6249 for the cost of living tax credit supplement. An entry is required on line 6248 for the "basic credit for self" claimed by the spouse or common-law partner. If the amount on line 6248 is zero, enter 7 on line 8001.

(2019, 2020)

The client's marital status is married or living common-law. There are entries on the Form NT479 on line 62470 for the cost of living tax credit supplement for spouse or common-law partner and/or on line 62490 for the cost of living tax credit supplement. An entry is required on line 62480 for the "basic credit for self" claimed by the spouse or common-law partner. If the amount on line 62480 is zero, enter 1 on line 8001.

2247 (2017, 2018)

There are entries on the Schedule 6 for the working income tax benefit and one of the following situations applies to your client's return:

1. There is an entry on line 385 but no entry on line 388.
2. There is an entry on line 5363 but no entry on line 385 or on line 388.

(2019, 2020)

There are entries on line 10000 and/or on line 10019 on the Form T90, Income Exempt under the Indian Act, but there is no entry on line 10026. If the entry for line 10026 is zero or negative, enter 1 on line 10026.

2248 (2017)

There are entries on the Schedule 6 for the working income tax benefit. You have indicated on line 382 that your client has an eligible spouse. Line 390 must equal to the following calculation:

1. The eligible spouse's net income, minus
2. Line 5230 for the eligible spouse's capital gains from mortgage foreclosures and conditional sales repossessions, plus
3. Line 389 for the eligible spouse's tax-exempt part of all income earned or received on a reserve less the deductions related to the income or an allowance received as an emergency volunteer, plus
4. Line 213 on the eligible spouse's return for the universal child care benefit (UCCB) repayment, plus

5. Line 5538 on the eligible spouse's return for the registered disability savings plan (RDSP) repayment, minus
6. The UCCB reported on the eligible spouse's return, minus
7. Line 5537 on the eligible spouse's return for the RDSP income.

(2018)

There are entries on the Schedule 6 for the working income tax benefit. You have indicated on line 382 that your client has an eligible spouse. Line 390 must equal to the following calculation:

1. The eligible spouse's net income, plus
2. Line 5368 for the eligible spouse's total split income, minus
3. Line 5230 for the eligible spouse's capital gains from mortgage foreclosures and conditional sales repossessions, plus
4. Line 389 for the eligible spouse's tax-exempt part of all income earned or received on a reserve less the deductions related to that income or an allowance received as an emergency volunteer, plus
5. Line 213 of the eligible spouse's return for the universal child care benefit (UCCB) repayment, plus
6. Line 5538 of the eligible spouse's return for the registered disability savings plan (RDSP) repayment, minus
7. The UCCB reported on the eligible spouse's return, minus
8. Line 5537 of the eligible spouse's return for the RDSP income.

(2019, 2020)

There are entries on the Schedule 6 for the Canada workers benefit. You have indicated on line 38101 that your client has an eligible spouse. Line 38110 must equal to the following calculation:

1. The eligible spouse's net income, plus
2. Line 53680 for the eligible spouse's total split income, minus
3. Line 52300 for the eligible spouse's capital gains from mortgage foreclosures and conditional sales repossessions, plus
4. Line 38109 for the eligible spouse's tax-exempt part of all income earned or received on a reserve less the deductions related to that income or an allowance received as an emergency volunteer, plus
5. Line 21300 of the eligible spouse's return for the universal child care benefit (UCCB) repayment, plus
6. Line 55380 of the eligible spouse's return for the registered disability savings plan (RDSP) repayment, minus

7. The UCCB reported on the eligible spouse's return, minus
8. Line 55370 of the eligible spouse's return for the RDSP income.

2249

(2017)

There is no entry on line 116 or on line 210 for the elected split-pension amount but there are entries on lines 6802, 6803 and/or 6806 on the Form T1032.

(2018)

There is no entry on line 116 or on line 210 for the elected split-pension amount but there are entries on lines 6802, 6803, 6806 and/or 6807 on the Form T1032.

(2019, 2020)

There is no entry on line 11600 or on line 21000 for the elected split-pension amount but there are entries on lines 68020, 68025, 68026 and/or 68030 on the Form T1032.

2250

(2017, 2018)

Line 246 on the Schedule 7 and/or line 5883 on the Form RC383 for contributions designated as a repayment under the Home Buyers' Plan cannot exceed the maximum repayable. If your client is over 71 years of age, they cannot repay any withdrawals because they cannot contribute to an RRSP or PRPP after the end of the year they turn 71 years of age.

(2019, 2020)

Line 24600 on the Schedule 7 and/or line 58830 on the Form RC383 for contributions designated as a repayment under the Home Buyers' Plan cannot exceed the maximum repayable. If your client is over 71 years of age, they cannot repay any withdrawals because they cannot contribute to an RRSP or PRPP after the end of the year they turn 71 years of age.

2252

(2017, 2018)

Line 246 on the Schedule 7 and/or line 5883 on the Form RC383 for contributions designated as a repayment under the Home Buyers' Plan (HBP) cannot be less than the minimum repayment required. Where the client has elected to include the funds withdrawn into income on line 129, enter the HBP participant repayment amount on line 5508.

(2019, 2020)

Line 24600 on the Schedule 7 and/or line 58830 on the Form RC383 for contributions designated as a repayment under the Home Buyers' Plan (HBP) cannot be less than the minimum repayment required. Where the client has elected to include the funds withdrawn into income on line 12900, enter the HBP participant repayment amount on line 55080.

2253

(2017, 2018)

There is a loss reported on line 122 or on line 141. There is an entry on line 5507. The taxpayer may be subject to minimum tax. If the amount from line 6784 on the Form T691 is zero or negative, enter 1 on line 6784.

(2019, 2020)

There is a loss reported on line 12200 or on line 14100. There is an entry on line 55070. The taxpayer may be subject to minimum tax. If the amount from line 67840 on the Form T691 is zero or negative, enter 1 on line 67840.

2259 (2017, 2018)

There are entries on the Form T2209 for the federal foreign tax credits. Review your entries as they apply to the following situations on your client's return:

1. To claim non-business foreign tax credit, update lines 431 and 433 and the corresponding supporting lines 5273/5277, 5274/5278 and/or 5275/5279.
2. To claim business foreign tax credit, update lines 434 and 439 and the corresponding supporting lines 5280/5276, 5281/5283 and/or 5282/5284.

(2019, 2020)

There are entries on the Form T2209 for the federal foreign tax credits. Review your entries as they apply to the following situations on your client's return:

1. To claim non-business foreign tax credit, update lines 43100 and 43300 and the corresponding supporting lines 52730/52770, 52740/52780 and/or 52750/52790.
2. To claim business foreign tax credit, update lines 43400 and 43900 and the corresponding supporting lines 52800/52760, 52810/52830 and/or 52820/52840.

2272 (2017, 2018, 2019, 2020)

The province of residence is British Columbia and there is a line number present on the return that is not valid for a resident of BC. Please review your entries and make the necessary corrections.

2273 (2017, 2018, 2019, 2020)

The province of residence is Manitoba and there is a line number present on the return that is not valid for a resident of MB. Please review your entries and make the necessary corrections.

2274 (2017, 2018, 2019, 2020)

The province of residence is New Brunswick and there is a line number present on the return that is not valid for a resident of NB. Please review your entries and make the necessary corrections.

2275 (2017, 2018, 2019, 2020)

The province of residence is Newfoundland and Labrador and there is a line number present on the return that is not valid for a resident of NL. Please review your entries and make the necessary corrections.

2276 (2017, 2018, 2019, 2020)

The territory of residence is Northwest Territories and there is a line number present on the return that is not valid for a resident of NT. Please review your entries and make the necessary corrections.

2277 (2017, 2018, 2019, 2020)

The province of residence is Nova Scotia and there is a line number present on the return that is not valid for a resident of NS. Please review your entries and make the necessary corrections.

2278 (2017, 2018, 2019, 2020)

The territory of residence is Nunavut and there is a line number present on the return that is not valid for a resident of NU. Please review your entries and make the necessary corrections.

- 2279 (2017, 2018, 2019, 2020)**
The province of residence is Ontario and there is a line number present on the return that is not valid for a resident of ON. Please review your entries and make the necessary corrections.
- 2280 (2017, 2018, 2019, 2020)**
The province of residence is Prince Edward Island and there is a line number present on the return that is not valid for a resident of PE. Please review your entries and make the necessary corrections.
- 2281 (2017, 2018, 2019, 2020)**
The province of residence is Quebec and there is a line number present on the return that is not valid for a resident of QC. Please review your entries and make the necessary corrections.
- 2282 (2017, 2018, 2019, 2020)**
The province of residence is Saskatchewan and there is a line number present on the return that is not valid for a resident of SK. Please review your entries and make the necessary corrections.
- 2283 (2017, 2018, 2019, 2020)**
The territory of residence is Yukon and there is a line number present on the return that is not valid for a resident of YT. Please review your entries and make the necessary corrections.
- 2287 (2017, 2018)**
Your client is filing a joint election to split pension income on the Form T1032. There is an entry on line 210 for the deduction for elected split-pension amount and one of the following situations applies to your client's return:
1. Line 6802 is greater than the amount calculated for (line 115 plus line 129 minus line 5344 minus line 5508 minus line 5511).
 2. No entry on line 6802 but line 6806 is greater than line 130.
 3. No entry on line 6802 or on line 6806.
- (2019, 2020)**
Your client is filing a joint election to split pension income on the Form T1032. There is an entry on line 21000 for the deduction for elected split-pension amount and one of the following situations applies to your client's return:
1. Line 68020 is greater than the amount calculated for (line 11500 plus line 12900 minus line 53440 minus line 55080 minus line 55110).
 2. No entry on line 68020 but line 68026 is greater than line 13000.
 3. No entry on line 68020 or on line 68026.
- 2288 (2017)**
Your client is filing a joint election to split pension income on the Form T1032 and one of the following situations applies to your client's return:
1. Line 6805 for the tax deducted for the elected split-pension amount differs from the allowable amount based on the entries on lines 6802, 6803 and 6804.

2. There is an entry on line 116 and line 437 is less than line 6805.
3. There is an entry on line 210 and line 437 is less than line 6804 minus line 6805.
4. Line 6804 for the total tax deducted from the transferring spouse's pension income is equal to line 6802 or line 6806.

The percentage for the split of the pension income must be the same percentage used for the split of the tax. Line 116 or line 210 divided by line C on the Form T1032, multiplied by line 6804, must equal line 6805.

(2018)

Your client is filing a joint election to split pension income on the Form T1032 and one of the following situations applies to your client's return:

1. Line 6805 for the tax deducted for the elected split-pension amount differs from the allowable amount based on the entries on lines 6802, 6803 and 6804.
2. There is an entry on line 116 and field 437 is less than line 6805.
3. There is an entry on line 210 and line 437 is less than line 6804 minus line 6805.
4. Line 6804 for the total tax deducted from the transferring spouse's pension income is equal to line 6802 or line 6806 or line 6807.

The percentage for the split of the pension income must be the same percentage used for the split of the tax. Line 116 or line 210 divided by line C on the Form T1032, multiplied by line 6804, must equal line 6805.

(2019, 2020)

Your client is filing a joint election to split pension income on the Form T1032 and one of the following situations applies to your client's return:

1. Line 68050 for the tax deducted for the elected split-pension amount differs from the allowable amount based on the entries on lines 68020, 68030 and 68040.
2. There is an entry on line 11600 and line 43700 is less than line 68050.
3. There is an entry on line 21000 and line 43700 is less than line 68040 minus line 68050.
4. Line 68040 for the total tax deducted from the transferring spouse's pension income is equal to line 68020 or line 68025 or line 68026.

The percentage for the split of the pension income must be the same percentage used for the split of the tax. Line 11600 or line 21000 divided by line C on the Form T1032, multiplied by line 68040, must equal line 68050.

2289

(2017, 2018)

There is an entry on line 116 or on line 210 for the elected split-pension amount and your client's marital status is other than married or living common-law. Where the taxpayer was married or living common-law during the year but on December 31 the marital status was widowed, or separated for less than 90 days, enter 1 on line 5773. Otherwise, delete the election to split pension income.

(2019, 2020)

There is an entry on line 11600 or on line 21000 for the elected split-pension amount and your client's marital status is other than married or living common-law. Where the taxpayer was married or living common-law during the year but on December 31 the marital status was widowed, or separated for less than 90 days, enter 1 on line 57730. Otherwise, delete the election to split pension income.

2290 (2017, 2018)

There are entries on both lines 116 and 210 for the elected split-pension amount. Please review your entries and make the necessary corrections.

(2019, 2020)

There are entries on both lines 11600 and 21000 for the elected split-pension amount. Please review your entries and make the necessary corrections.

2292 (2017, 2018)

Your client is a resident of Quebec and line 376 for the provincial parental insurance plan premiums payable on employment income cannot differ from the computed amount.

(2019, 2020)

Your client is a resident of Quebec and line 31210 for the provincial parental insurance plan premiums payable on employment income cannot differ from the computed amount.

2293 (2017, 2018)

Your client is a resident of Quebec and line 377 on the Schedule 10 cannot be greater than the sum of line 101 plus line 104 plus line 5363 plus line 5347.

(2019, 2020)

Your client is a resident of Quebec and line 54377 on the Schedule 10 cannot be greater than the sum of line 10000 plus line 10100 plus line 10400 plus line 53470.

2294 (2017, 2018)

Your client is a resident of Quebec and line 378 for the provincial parental insurance plan premiums payable on self-employment income cannot differ from the computed amount.

(2019, 2020)

Your client is a resident of Quebec and line 31215 for the provincial parental insurance plan premiums payable on self-employment income cannot differ from the computed amount.

2301 (2017, 2018)

There is an entry on line 125 for registered disability saving plan income but there is no Form T2201 on the Canada Revenue Agency's (CRA) records. If the amount is correct, submit a paper return for processing and attach a new Form T2201. The CRA regrets the inconvenience.

(2019, 2020)

There is an entry on line 12500 for registered disability saving plan income but there is no Form T2201 on the Canada Revenue Agency's (CRA) records. If the amount is correct, submit a paper return for processing and attach a new Form T2201. The CRA regrets the inconvenience.

2302 (2017, 2018)
Line 369 on the Schedule 1 for the home buyers' amount cannot exceed the maximum allowable.

(2019, 2020)
Line 31270 on page 6 of the return for the home buyers' amount cannot exceed the maximum allowable.

2305 (2017, 2018)
There are entries on lines 5118, 5119, 5120, 5121, 5122 and/or 5123 on the Form RC269 for employee contributions to a foreign pension or social security arrangements. You have indicated this is a pre-bankruptcy return or a subsection 70(1) return for a deceased person. If the entries are correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

(2019, 2020)
There are entries on lines 51180, 51190, 51200, 51210, 51220 and/or 51230 on the Form RC269 for employee contributions to a foreign pension or social security arrangements. You have indicated this is a pre-bankruptcy return or a subsection 70(1) return for a deceased person. If the entries are correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

2306 (2017, 2018)
There are entrees on the Form RC267, RC268 and/or RC269 and one of the following situations applies to your client's return:

1. Line 207 is less than the amount calculated.
2. Line 207 is less than line 5124.
3. Line 206 is less than the calculated amount for line 5123.

(2019, 2020)
There are entrees on the Form RC267, RC268 and/or RC269 and one of the following situations applies to your client's return:

1. Line 20700 is less than the amount calculated.
2. Line 20700 is less than line 51204.
3. Line 20600 is less than the calculated amount for line 51230.

2309 (2017, 2018)
There is an entry on line 5829 for employment insurance premiums on self-employment and other eligible earnings but no entry on line 317 on the Schedule 1.

(2019, 2020)
There is an entry on line 58305 for employment insurance premiums on self-employment and other eligible earnings but no entry on line 31217 on page 6 of the return.

2311 (2017, 2018)

There is an entry on line 116 or on line 210 for the elected split-pension amount. Your client is no longer entitled to make this election because this election is filed more than three calendar years after the filing due date for this tax return.

(2019, 2020)

There is an entry on line 11600 or on line 21000 for the elected split-pension amount. Your client is no longer entitled to make this election because this election is filed more than three calendar years after the filing due date for this tax return.

2313 (2017)

There is an entry on line 116 or on line 210 for the elected split-pension amount and one of the following situations applies to your client's return:

1. There is an entry on line 210 and on line 6806 on the Form T1032 but your client is under 65 years of age.
2. There is an entry on line 116 but your client's spouse or common-law partner is under 65 years of age.

(2018)

There is an entry on line 116 or on line 210 for the elected split-pension amount and one of the following situations applies to your client's return:

1. There is an entry on line 210 and on line 6806 or on line 6807 on the Form T1032 but your client is under 65 years of age.
2. There is an entry on line 116 but your client's spouse or common-law partner is under 65 years of age.

(2019, 2020)

There is an entry on line 11600 or on line 21000 for the elected split-pension amount and one of the following situations applies to your client's return:

1. There is an entry on line 21000 and on line 68025 or on line 68026 on the Form T1032 but your client is under 65 years of age.
2. There is an entry on line 11600 but your client's spouse or common-law partner is under 65 years of age.

2314 (2017, 2018, 2019, 2020)

You have indicated that your client resided on Northwest Territories Tłı̄chọ lands or within a Tłı̄chọ community on December 31. You also confirmed that your client resided on Délı̄nę Settlement Lands or in the Community of Délı̄nę on December 31. Please review your entries and make the necessary corrections.

- 2316 (2017)**
There are entries on the Form BC428 on line 5838 for the children's fitness amount or on line 5842 for the children's fitness equipment amount and one of the following situations applies to your client's return:
1. Line 5842 differs from the maximum allowable.
 2. There is an entry on line 5842 without an entry on line 5838, or vice versa.
- 2317 (2017)**
Line 5843 on the Form BC428 for the education coaching amount differs from the maximum amount allowable.
- 2320 (2017, 2018)**
Line 5898 for the British Columbia farmers' food donation tax credit cannot be greater than line 340 on the Schedule 9 for the allowable charitable donations.
- (2019, 2020)**
Line 58980 for the British Columbia farmers' food donation tax credit cannot be greater than line 34000 on the Schedule 9 for the allowable charitable donations.
- 2321 (2017, 2018)**
Line 398 on the Schedule 1 for the home accessibility expenses cannot exceed the maximum amount allowable.
- (2019, 2020)**
Line 31285 on page 6 of the return for the home accessibility expenses cannot exceed the maximum amount allowable.
- 2322 (2017, 2018)**
Line 469 for the eligible educator school supply tax credit is incorrect based on line 468. Please review your entries and make the necessary corrections.
- (2019, 2020)**
Line 46900 for the eligible educator school supply tax credit is incorrect based on line 46800. Please review your entries and make the necessary corrections.
- 2323 (2017, 2018)**
There is a non-capital loss in the year. There are entries on lines 122, 126, 221, 224 and/or 232 but no entry on line 6782, 6783, 6784 or 6786 on the Form T691, Alternative Minimum Tax.
- (2019, 2020)**
There is a non-capital loss in the year. There are entries on lines 12200, 12600, 22100, 22400 and/or 23200 but no entry on line 67820, 67830, 67840 or 67860 on the Form T691, Alternative Minimum Tax.

2325 (2017, 2018)

There is a calculated amount for line 304 on the Schedule 1 for the Canada caregiver amount and one of the following situations applies to your client's return:

1. No entry on line 5814 on the Form YT428 for the provincial/territorial caregiver amount.
2. Line 5814 does not equal line 304.

(2019)

There is a calculated amount for line 30425 on page 6 of the return for the Canada caregiver amount and one of the following situations applies to your client's return:

1. No entry on line 58170 on the Form YT428 for the provincial/territorial caregiver amount.
2. Line 58170 does not equal line 30425.

(2020)

There is a calculated amount for line 30425 on page 5 of the return for the Canada caregiver amount and one of the following situations applies to your client's return:

1. No entry on line 58170 on the Form YT428 for the provincial/territorial caregiver amount.
2. Line 58170 does not equal line 30425.

2326 (2017, 2018)

Line 479 on page 4 of the return for a provincial tax credit is incorrect based on lines 6007 and/or 6008 on the Form AB428 for the Alberta investor tax credit. Please review your entries and make the necessary corrections.

(2019)

Line 47900 on page 8 of the return for a provincial tax credit is incorrect based on line 60070 on the Form AB428 for the Alberta investor tax credit. Please review your entries and make the necessary corrections.

2329 (2018)

You have indicated that your client is not a resident of New Brunswick, Ontario, Manitoba or Saskatchewan. Therefore, your client is not eligible for the climate action incentive. Remove line 449 from the return and all entries on the Schedule 14 (lines 6010, 6011, 6012, 6013 and/or 6014).

(2019, 2020)

You have indicated that your client is not a resident of Ontario, Manitoba, Saskatchewan or Alberta. Therefore, your client is not eligible for the climate action incentive. Remove line 45110 from the return and all entries on the Schedule 14 (lines 60100, 60101, 60102, 60103 and/or 60104).

2400 (2017, 2018)

Line 362 on the Schedule 1 for the volunteer firefighters' amount cannot differ from the maximum amount allowable.

(2019, 2020)

Line 31220 on page 6 of the return for the volunteer firefighters' amount cannot differ from the maximum amount allowable.

2409 (2019, 2020)

To accurately calculate the Ontario low-income individuals and families tax credit on line 62140 on the Form ON428, the following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 1 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 21300 on the spouse's or common-law partner's return.
3. The registered disability savings plan (RDSP) income reported by the spouse or common-law partner, or the RDSP repayment reported on line 55360 on the spouse's or common-law partner's return.
4. Line 53680 for the spouse's or common-law partner's total split income.
5. Line 52300 for the spouse's or common-law partner's capital gains from mortgage foreclosures and conditional sales repossessions.

2410 (2019, 2020)

There is an entry on line 62140 on the Form ON428 for the Ontario low-income individuals and families tax credit and one of the following situations applies to your client's return:

1. You have indicated this is a pre-bankruptcy return. This credit is not allowed on a pre-bankruptcy return.
2. According to the Canada Revenue Agency's records, or as indicated on the return, your client is an immigrant to Canada in the tax year. This credit is not allowed on an immigrant return.

2412 (2019, 2020)

Line 11905 on page 3 of the return for EI maternity and parental benefits and PPIP benefits cannot be greater than line 11900 for EI and other benefits.

2415 (2019, 2020)

Line 38105 on the Schedule 6, Canada Workers Benefit, is equal to 1 indicating that your client is choosing to include tax-exempt income in calculating the Canada workers benefit but there is no entry on line 10000 or line 10026 on the Form T90, Income Exempt under the Indian Act, or on line 10105 on page 3 of the return. If your client has an eligible spouse, an entry on line 38107 and/or line 38109 on the Schedule 6 is also required.

2424 (2020)

Line 31350 on page 6 of the return for the digital news subscription expenses cannot exceed \$500.

2502 (2017, 2018, 2019, 2020)

There is an entry for the post-bankruptcy net income but there is no indication your client is filing a pre-bankruptcy return.

2504 (2017, 2018)

Line 6098 on the Form ON428 for the Ontario community food program donation tax credit or on the Form NS428 for the food bank tax credit for farmers cannot be greater than line 340 on the Schedule 9 for the allowable charitable donations.

(2019, 2020)

Line 62150 on the Form ON428 for the Ontario community food program donation tax credit or on the Form NS428 for the food bank tax credit for farmers cannot be greater than line 34000 on the Schedule 9 for the allowable charitable donations.

2507

(2017, 2018)

There are entries on the Schedule 9, Donations and Gifts, and one of the following situations applies to your client's return:

1. Line 340 cannot be less than line 5 or line 7 on the Schedule 9, whichever is less.
2. Line 354 cannot be greater than the sum of line 340 plus line 342.
3. An entry on line 340 is required when there is an entry on line 329, line 333 and/or line 334.

(2019)

There are entries on the Schedule 9, Donations and Gifts, and one of the following situations applies to your client's return:

1. Line 34000 cannot be less than line 5 or line 7 on the Schedule 9, whichever is less.
2. Line 34210 cannot be greater than the sum of line 34000 plus line 34200.
3. An entry on line 34000 is required when there is an entry on line 32900, line 33300 and/or line 33400.

(2020)

There are entries on the Schedule 9, Donations and Gifts, and one of the following situations applies to your client's return:

1. Line 34000 cannot be less than line 5 or line 13 on the Schedule 9, whichever is less.
2. Line 34210 cannot be greater than the sum of line 34000 plus line 34200.
3. An entry on line 34000 is required when there is an entry on line 32900, line 33300 and/or line 33400.

2508

(2017, 2018)

There are entries on the Form T2017, Summary of Reserves on Dispositions of Capital Property, and one of the following situations applies to your client's return:

1. Line 6684 is greater than the reserve for the first prior year on the Canada Revenue Agency's (CRA) records.
2. Line 6685 is greater than line 6709 but no gain or loss was reported on line 107 on the Schedule 3.
3. Line 6694 indicates there are reserves from at least two dispositions on lines 6708 and/or 6684. Line 6694 cannot be greater than the reserve on line 6684.
4. Line 6695 indicates there are reserves from at least two dispositions on lines 6709 and/or 6685. Line 6695 cannot be greater than the reserve on line 6685.

5. There is an entry on line 6694 but the CRA's records do not indicate there was an entry on line 6694 on your client's return for the first prior year. Please delete line 6694.
6. Line 6685 indicates there are reserves from at least two dispositions and it is greater than line 6709. Line 6695 is also required.
7. Line 6702 is greater than the reserve for the first prior year on the CRA's records but no gain or loss was reported on line 110 on the Schedule 3.
8. Line 6695 indicates there are reserves from at least two dispositions on line 6709 and/or 6685. There is no reserve for the first prior year on the CRA's records to enter on line 6709. Please delete line 6695.
9. Line 6694 indicates there are reserves from at least two dispositions on line 6708 and/or 6684. There is no reserve for the first prior year on the CRA's records to enter on line 6708. Please delete line 6694.

(2019, 2020)

There are entries on the Form T2017, Summary of Reserves on Dispositions of Capital Property, and one of the following situations applies to your client's return:

1. Line 66840 is greater than the reserve for the first prior year on the Canada Revenue Agency's (CRA) records.
2. Line 66850 is greater than line 66883 but no gain or loss was reported on line 10700 on the Schedule 3.
3. Line 66848 indicates there are reserves from at least two dispositions on lines 66815 and/or 66840. Line 66848 cannot be greater than the reserve on line 66840.
4. Line 66905 indicates there are reserves from at least two dispositions on lines 66883 and/or 66850. Line 66905 cannot be greater than the reserve on line 66850.
5. There is an entry on line 66848 but the CRA's records do not indicate there was an entry on line 66848 on your client's return for the first prior year. Please delete line 66848.
6. Line 66850 indicates there are reserves from at least two dispositions and it is greater than line 66883. Line 66905 is also required.
7. Line 66844 is greater than the reserve for the first prior year on the CRA's records but no gain or loss was reported on line 11000 on the Schedule 3.
8. Line 66905 indicates there are reserves from at least two dispositions on line 66883 and/or 66850. There is no reserve for the first prior year on the CRA's records to enter on line 66883. Please delete line 66905.
9. Line 66848 indicates there are reserves from at least two dispositions on line 66815 and/or 66840. There is no reserve for the first prior year on the CRA's records to enter on line 66815. Please delete line 66848.

Error codes in the 100000 range

1NNNN (2017, 2018, 2019, 2020)

The entry on this line is not valid. The last four digits refer to the last valid line number that can be identified. All lines have a defined maximum length. For most lines, the acceptable entry is up to 13 digits long. Review the record input on this line, make any necessary changes, and retransmit the return.

1NNNNN (2019, 2020)

The entry on this line is not valid. The last five digits refer to the last valid line number that can be identified. All lines have a defined maximum length. For most lines, the acceptable entry is up to 13 digits long. Review the record input on this line, make any necessary changes, and retransmit the return.

Error codes in the 300000 range

3NNNN (2017, 2018, 2019, 2020)

There is a negative entry in the free format area making it invalid. The last four digits refer to the line number where the negative entry was located. Review the free format entries, and contact your software developer if you need assistance.

3NNNNN (2019, 2020)

There is a negative in the free format area making it invalid. The last five digits refer to the line number where the negative entry was located. Review the free format entries, and contact your software developer if you need assistance.

Error codes in the 400000 range

4NNNN (2017, 2018, 2019, 2020)

There is an invalid value for a line in the free format area. The last four digits refer to the line number where the invalid value was located. Review the free format entries, and contact your software developer if you need assistance.

4NNNNN (2019, 2020)

There is an invalid value for a line in the free format area. The last five digits refer to the line number where the invalid value was located. Review the free format entries, and contact your software developer if you need assistance.

40179 (2017, 2018)

One of the following situations applies to your client's return. Please correct line 179 and/or transmit with all the applicable selected financial data (SFD) records.

1. The principal residence designation on line 179 on the Schedule 3 is invalid. The entry can only be 1, 2 or 3.
2. There is an entry on line 179 but no SFD was submitted, or vice versa.
3. Line 179 equals 3 indicating designation of multiple properties in the year but there is only one SFD submitted, or there are multiple SFDs submitted but line 179 does not equal 3.

(2019, 2020)

One of the following situations applies to your client's return. Please correct line 17900 and/or transmit with all the applicable selected financial data (SFD) records.

1. The principal residence designation on line 17900 on the Schedule 3 is invalid. The entry can only be 1, 2 or 3.
2. There is an entry on line 17900 but no SFD was submitted, or vice versa.
3. Line 17900 equals 3 indicating designation of multiple properties in the year but there is only one SFD submitted, or there are multiple SFDs submitted but line 17900 does not equal 3.

40352 (2017, 2018)

There is an entry on line 352 for the number of children for whom you are claiming the Canada caregiver amount for infirm children under 18 years of age. If the entry is correct, submit a paper return instead. The Canada Revenue Agency regrets the inconvenience.

(2019, 2020)

There is an entry on line 30499 for the number of children for whom you are claiming the Canada caregiver amount for infirm children under 18 years of age. If the entry is correct, submit a paper return instead. The Canada Revenue Agency regrets the inconvenience.

40357 (2017, 2018)

Line 357 on the federal Schedule 2 and, if applicable, line 5907 on the provincial or territorial Schedule 2, for the spouse's or common-law partner's disability amount cannot be greater than the maximum allowable.

(2019, 2020)

Line 35700 on the federal Schedule 2 and, if applicable, line 59070 on the provincial or territorial Schedule 2, for the spouse's or common-law partner's disability amount cannot be greater than the maximum allowable.

40372 (2017, 2018)

There is an entry on line 372 on the Schedule 8 or in Part 2 of the Form RC381 and one of the following situations applies to your client's return:

1. The province of residence is Quebec.
2. The province or territory of residence is other than Quebec and the entry is greater than 12.

(2019, 2020)

There is an entry on line 50372 on the Schedule 8 or in Part 2 of the Form RC381 and one of the following situations applies to your client's return:

1. The province of residence is Quebec.
2. The province or territory of residence is other than Quebec and the entry is greater than 12.

40374 (2017, 2018)

There is an entry on line 374 on the Schedule 8 or in Part 2 of the Form RC381 and one of the following situations applies to your client's return:

1. The province of residence is Quebec.
2. The province or territory of residence is other than Quebec and the entry is greater than 12.

(2019, 2020)

There is an entry on line 50374 on the Schedule 8 or in Part 2 of the Form RC381 and one of the following situations applies to your client's return:

1. The province of residence is Quebec.
2. The province or territory of residence is other than Quebec and the entry is greater than 12.

40399 (2017, 2018)

There is entry on line 399 on the Schedule 8 or on the Form RC381 and the province of residence is Quebec.

(2019, 2020)

There is entry on line 50399 on the Schedule 8 or on the Form RC381 and the province of residence is Quebec.

40453 (2017, 2018)

Lines 381, 382, 391, 392 and/or 394 on the Schedule 6 for the working income tax benefit is other than 1 or 2.

(2019, 2020)

Lines 38100, 38101, 38102, 38103, 38104 and/or 38105 on the Schedule 6 for the Canada workers benefit is other than 1 or 2.

40488 (2017, 2018)

Line 488 to indicate that your client requests to transfer the refund to next year's instalment account does not equal 1.

(2019, 2020)

Line 48800 to indicate that your client requests to transfer the refund to next year's instalment account does not equal 1.

40490 (2017)

No entry on line 490 or the entry is not valid. Enter 1 where the return was prepared for compensation. Enter 2 where the return was prepared by the taxpayer. Enter 3 where the return was discounted.

(2018)

No entry on line 490 or the entry is not valid.

1. Enter 1 where the return was completed by a tax professional and a fee was charged.
2. Enter 2 where the return was completed by a tax professional and no fee was charged.
3. Enter 3 where the return was discounted.

(2019, 2020)

No entry on line 49000 or the entry is not valid.

1. Enter 1 where the return was completed by a tax professional and a fee was charged.
2. Enter 2 where the return was completed by a tax professional and no fee was charged.
3. Enter 3 where the return was discounted.

45029 (2017, 2018)

Line 5029 to indicate that no employment income was earned outside of Quebec does not equal 2.

(2019, 2020)

Line 50290 to indicate that no employment income was earned outside of Quebec does not equal 2.

45112 (2017, 2018)

There is an entry on line 5112 on the Schedule 5 for the total number of dependants for the Canada caregiver amount. Please verify the number entered. If the entry is correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

(2019, 2020)

There is an entry on line 51120 on the Schedule 5 for the total number of dependants for the Canada caregiver amount. Please verify the number entered. If the entry is correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

45330 (2017, 2018)

Line 5330 to indicate whether the partnership income on line 122 is from a tax shelter or an inactive or active business can only be either 1 or 2.

(2019, 2020)

Line 53300 to indicate whether the partnership income on line 12200 is from a tax shelter or an inactive or active business can only be either 1 or 2.

45522 (2017, 2018)

Enter 1 on line 5522 to indicate the taxpayer's marital status was married or living common-law in the year but not on December 31.

(2019, 2020)

Enter 1 on line 55220 to indicate the taxpayer's marital status was married or living common-law in the year but not on December 31.

45527 (2017, 2018)

Enter 1 on line 5527 to indicate that the taxpayer's spouse or common-law partner was not resident in Canada. Do not transmit line 5527 in all other cases.

(2019, 2020)

Enter 1 on line 55270 to indicate that the taxpayer's spouse or common-law partner was not resident in Canada. Do not transmit line 55270 in all other cases.

45555 (2017, 2018)

Line 5540 for the number of months your client was in receipt of CPP or QPP retirement benefits and/or line 5555 for the number of months for disability benefits cannot exceed 12.

(2019, 2020)

Line 55400 for the number of months your client was in receipt of CPP or QPP retirement benefits and/or line 55550 for the number of months for disability benefits cannot exceed 12.

45566 (2017, 2018)

One of the following situations applies to your client's return. Enter the amount of CPP or QPP retirement/disability benefits received by your client on line 114. If no benefits were received, delete the entry on line 152 and/or line 5566.

1. There is an entry on line 152 for disability benefits but no entry on line 114 or on line 5555 for the number of months of disability.
2. There is an entry on line 5566 for CPP/QPP retirement benefits but no entry on line 114 for CPP or QPP benefits.

(2019, 2020)

One of the following situations applies to your client's return. Enter the amount of CPP or QPP retirement/disability benefits received by your client on line 11400. If no benefits were received, delete the entry on line 11410 and/or line 55660.

1. There is an entry on line 11410 for disability benefits but no entry on line 11400 or on line 55550 for the number of months of disability.

2. There is an entry on line 55660 for CPP/QPP retirement benefits but no entry on line 11400 for CPP or QPP benefits.

45838 (2017)

There is an entry on line 5838 for the British Columbia children's fitness amount but the taxpayer's province or territory of residence is other than BC.

45841 (2017, 2018)

Please verify the entry on line 5841 on the provincial or territorial Form 428 for the children's art amount. If the entry is correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

(2019, 2020)

Please verify the entry on line 58326 on the provincial or territorial Form 428 for the children's art amount. If the entry is correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

45970 (2017, 2018)

Line 5970 on the Form RC360 for the Saskatchewan graduate retention program is other than 1, 2, 3 or 4.

(2019, 2020)

Line 59700 on the Form RC360 for the Saskatchewan graduate retention program is other than 1, 2, 3 or 4.

45973 (2017, 2018)

Line 5973 on the Form RC360 for the Saskatchewan graduate retention program is other than 1, 2, 3 or 4.

(2019, 2020)

Line 59730 on the Form RC360 for the Saskatchewan graduate retention program is other than 1, 2, 3 or 4.

45976 (2017, 2018)

Line 5976 on the Form RC360 for the Saskatchewan graduate retention program is other than 1, 2, 3 or 4.

(2019, 2020)

Line 59760 on the Form RC360 for the Saskatchewan graduate retention program is other than 1, 2, 3 or 4.

46014 (2018)

Line 6014 on the Schedule 14 for the climate action incentive is other than 1 or 2.

(2019, 2020)

Line 60104 on the Schedule 14 for the climate action incentive is other than 1 or 2.

46088 (2017)

Line 6088 on the Form T1005 to indicate the taxpayer graduated from an educational institution outside of Manitoba is not valid. If your client graduated from an institution outside of Manitoba, enter 1 on line 6088.

- 46089 (2017, 2018)**
Line 6089 to indicate involuntary separation is not valid. If your client and the spouse or common-law partner maintained separate residences due to medical reasons, enter 1 on line 6089. Do not transmit line 6089 in all other cases.
- (2019, 2020)**
Line 60890 to indicate involuntary separation is not valid. If your client and the spouse or common-law partner maintained separate residences due to medical reasons, enter 1 on line 60890. Do not transmit line 60890 in all other cases.
- 46099 (2017, 2018)**
The province of residence is Ontario and there is an entry on line 6099. Please delete the entry.
- (2019, 2020)**
The province of residence is Ontario and there is an entry on line 60999. Please delete the entry.
- 46108 (2017, 2018)**
Line 6108 on the Form ON-BEN to indicate involuntary separation is not equal to 1.
- (2019, 2020)**
Line 61080 on the Form ON-BEN to indicate involuntary separation is not equal to 1.
- 46109 (2017, 2018)**
Line 6109 on the Form ON-BEN to elect to defer receipt of the Ontario trillium benefit is not equal to 1.
- (2019, 2020)**
Line 61060 on the Form ON-BEN to elect to defer receipt of the Ontario trillium benefit is not equal to 1.
- 46113 (2017, 2018)**
Line 6113 on the Form ON-BEN to apply for the Ontario senior homeowners' property tax grant is not equal to 1.
- (2019, 2020)**
Line 61070 on the Form ON-BEN to apply for the Ontario senior homeowners' property tax grant is not equal to 1.
- 46114 (2017, 2018)**
Line 6114 on the Form ON-BEN to indicate that your client resided in a student residence in Ontario in the current tax year is not equal to 1.
- (2019, 2020)**
Line 61140 on the Form ON-BEN to indicate that your client resided in a student residence in Ontario in the current tax year is not equal to 1.
- 46118 (2017, 2018)**
Line 6118 on the Form ON-BEN to apply for the Ontario energy and property tax credit is not equal to 1.

(2019, 2020)

Line 61020 on the Form ON-BEN to apply for the Ontario energy and property tax credit is not equal to 1.

46119 (2017, 2018)

Line 6119 on the Form ON-BEN to apply for the Northern Ontario energy credit is not equal to 1.

(2019, 2020)

Line 61040 on the Form ON-BEN to apply for the Northern Ontario energy credit is not equal to 1.

46703 (2017, 2018)

There is an entry on line 6703 or on line 6704 on the Form T2017, Summary of Reserves on Dispositions of Capital Property. These lines are for reserves of capital property disposed before November 13, 1981. If the entries are correct, submit a paper return instead as the Canada Revenue Agency is not able to process this return due to system constraints.

(2019, 2020)

There is an entry on line 67030 or on line 67040 on the Form T2017, Summary of Reserves on Dispositions of Capital Property. These lines are for reserves of capital property disposed before November 13, 1981. If the entries are correct, submit a paper return instead as the Canada Revenue Agency is not able to process this return due to system constraints.

46803 (2017, 2018)

Line 6803 on the Form T1032, Joint election to split pension income, for the number of months that your client was married or living common-law cannot exceed 12.

(2019, 2020)

Line 68030 on the Form T1032, Joint election to split pension income, for the number of months that your client was married or living common-law cannot exceed 12.

48001 (2017, 2018)

Line 8001 to indicate that the spouse's or common-law partner's basic Northwest Territories cost of living tax credit for self is zero does not equal 7.

(2019, 2020)

Line 8001 to indicate that the spouse's or common-law partner's basic Northwest Territories cost of living tax credit for self is zero does not equal 1.

49905 (2017, 2018)

Line 9905 to indicate that your client is a member of a communal organization does not equal 7.

(2019)

Line 9905 to indicate that your client is a member of a communal organization does not equal 1.

49906 (2017, 2018)

Line 9906 to indicate that an election was made on your client's return does not equal 7.

(2019, 2020)

Line 9906 to indicate that an election was made on your client's return does not equal 1.

- 49914 (2017, 2018)**
Line 9914 to indicate that no Manitoba education property tax credit advance was received does not equal 7.
- (2019, 2020)**
Line 9914 to indicate that no Manitoba education property tax credit advance was received does not equal 1.
- 49915 (2017, 2018)**
Line 9915 to indicate that your client has no income does not equal 7.
- (2019, 2020)**
Line 9915 to indicate that your client has no income does not equal 1.
- 49918 (2017, 2018)**
Line 9918 to indicate the spouse or common-law partner had no net income for provincial or territorial credit purposes does not equal 7.
- (2019, 2020)**
Line 9918 to indicate the spouse or common-law partner had no net income for provincial or territorial credit purposes does not equal 1.
- 49922 (2017, 2018)**
Line 9922 to indicate no pension adjustment amount does not equal 7.
- (2019, 2020)**
Line 9922 to indicate no pension adjustment amount does not equal 1.
- 442100 (2020)**
There is an entry on line 42100 for CPP contributions payable on self-employment and other earnings. This line is not valid on a Quebec return.
- 463790 (2019, 2020)**
Line 63790 on the Schedule YT(S14) requires a response to the question “Did you reside outside of Whitehorse on December 31?” and one of the following situations applies to your client’s return:
1. There is no entry on line 63790.
 2. The entry on line 63790 is not valid. The only acceptable entry on this line is 1 for “Yes” or 2 for “No.” Any other value is not acceptable.

Error codes in the 500000 range

5NNNN (2017, 2018)

The last four digits refer to a line number that is not valid for EFILE. Review the entries made and if the line is valid, your client is not eligible for EFILE. Submit a paper return for processing. Contact your software developer for assistance.

5NNNNN (2019, 2020)

The last five digits refer to a line number that is not valid for EFILE. Review the entries made and if the line is valid, your client is not eligible for EFILE. Submit a paper return for processing. Contact your software developer for assistance.

Error codes in the 600000 range

6NNNN (2017, 2018)

The last four digit refer to the line number in question. There is no entry on this line or the entry is not numeric. Where the line could not be identified by the system, the digits are replaced by 0000. Please review the entire record and make the necessary corrections. Contact your software developer if you need assistance.

6NNNNN (2019, 2020)

The last five digit refer to the line number in question. There is no entry on this line or the entry is not numeric. Where the line could not be identified by the system, the digits are replaced by 00000. Please review the entire record and make the necessary corrections. Contact your software developer if you need assistance.

Error codes in the 700000 range

70127 (2017, 2018)

One of the following situations applies to your client's return. Note that capital gains deductions from prior years may affect an amount, if any, reported on line 178 on the Schedule 3.

1. There is an entry on line 127 for a capital loss. Capital losses are only allowable if the taxpayer is deceased.
2. If this is a subsection 70(1) return for a deceased person and line 127 and/or line 253 do not include the unused net capital losses of other years in the Canada Revenue Agency's (CRA) records, submit a paper return instead as the CRA is unable to process this return due to system constraints.
3. The amount for taxable capital gains (or net capital losses, if the taxpayer is deceased) is incorrect based on the entries on the Schedule 3, the Form T1170 and/or the Form T2017.

(2019, 2020)

One of the following situations applies to your client's return. Note that capital gains deductions from prior years may affect an amount, if any, reported on line 17800 on the Schedule 3.

1. There is an entry on line 12700 for a capital loss. Capital losses are only allowable if the taxpayer is deceased.
2. If this is a subsection 70(1) return for a deceased person and line 12700 and/or line 25300 do not include the unused net capital losses of other years in the Canada Revenue Agency's (CRA) records, submit a paper return instead as the CRA is unable to process this return due to system constraints.
3. The amount for taxable capital gains (or net capital losses, if the taxpayer is deceased) is incorrect based on the entries on the Schedule 3, the Form T1170 and/or the Form T2017.

70214 (2017, 2018)

One of the following situations applies to your client's return:

1. Line 214 for child care expenses exceeds two-thirds of earned income for child care expense purposes.
2. The claim in Part D on the Form T778 exceeds two-thirds of earned income and two-thirds of net income.

(2019, 2020)

One of the following situations applies to your client's return:

1. Line 21400 for child care expenses exceeds two-thirds of earned income for child care expense purposes.
2. The claim in Part D on the Form T778 exceeds two-thirds of earned income and two-thirds of net income.

70215 (2017, 2018)

Line 215 for disability supports deduction cannot exceed the earned income for the purposes of this deduction.

(2019, 2020)

Line 21500 for disability supports deduction cannot exceed the earned income for the purposes of this deduction.

70255 (2017, 2018)

Line 255 for the northern residents deductions is incorrect based on the entries on the Form T2222.

(2019, 2020)

Line 25500 for the northern residents deductions is incorrect based on the entries on the Form T2222.

70332 (2017, 2018)

There are entries on the Schedule 1 for the allowable medical expenses and one of the following situations applies to your client's return:

1. There is an entry on line 332 without an entry on lines 330 and/or 331.
2. There is an entry on line 331 without an entry on line 332.

(2019, 2020)

There are entries on page 6 of the return for the allowable medical expenses and one of the following situations applies to your client's return:

1. There is an entry on line 33200 without an entry on lines 33099 and/or 33199.
2. There is an entry on line 33199 without an entry on line 33200.

70349 (2017)

Line 349 on the Schedule 1 for the donations and gifts tax credit is incorrect based on one or more of the following amounts:

1. Line 340 on the Schedule 9 for the allowable charitable donations.
2. Line 342 on the Schedule 9 for the eligible amount of cultural and ecological gifts.
3. Line 343 on the Schedule 9 for the amount of gifts of money made after March 20, 2013.
4. Line 354 on the Schedule 9 for the amount of donations made before 2016.
5. Line 6098 on the Form ON428 for the community food program donation tax credit for farmers.
6. Line 5898 on the Form BC428 for the farmers' food donation tax credit.
7. Line 6098 on the Form NS428 for the food bank tax credit for farmers.

(2018)

Line 349 on the Schedule 1 for the donations and gifts tax credit is incorrect based on one or more of the following amounts:

1. Line 340 on the Schedule 9 for the allowable charitable donations.
2. Line 342 on the Schedule 9 for the eligible amount of cultural and ecological gifts.
3. Line 354 on the Schedule 9 for the amount of donations made before 2016.
4. Line 6098 on the Form ON428 for the community food program donation tax credit for farmers.
5. Line 5898 on the Form BC428 for the farmers' food donation tax credit.
6. Line 6098 on the Form NS428 for the food bank tax credit for farmers.

(2019, 2020)

Line 34900 on page 6 of the return for the donations and gifts tax credit is incorrect based on one or more of the following amounts:

1. Line 34000 on the Schedule 9 for the allowable charitable donations.
2. Line 34200 on the Schedule 9 for the eligible amount of cultural and ecological gifts.
3. Line 34210 on the Schedule 9 for the amount of donations made before 2016.
4. Line 62150 on the Form ON428 for the community food program donation tax credit for farmers.
5. Line 58980 on the Form BC428 for the farmers' food donation tax credit.
6. Line 62150 on the Form NS428 for the food bank tax credit for farmers.

70396 (2017, 2018)

Line 6706 for total capital reserves is incorrect based on the entries on the Form T2017.

(2019, 2020)

Line 67060 for total capital reserves is incorrect based on the entries on the Form T2017.

70412 (2017, 2018, 2019, 2020)

One of the following situations applies to your client's return:

1. The investment tax credit is greater than the amount allowable based on the entries on the Form T2038 for current year acquisitions plus any unused carryforward amounts.
2. The investment tax credit carryforward amounts have expired, as they have not been used within 20 years of earning them.

70435 (2017, 2018)

Line 435 for total payable does not balance with the sum of line 417 plus line 415 plus line 418 plus line 310 plus line 222 plus line 235 plus line 428 plus line 432. Do not include line 310 and line 222 for Quebec returns.

(2019, 2020)

Line 43500 for total payable does not balance with the sum of line 41700 plus line 41500 plus line 41800 plus line 31000 plus line 22200 plus line 23500 plus line 42800 plus line 43200. Do not include line 31000 and line 22200 for Quebec returns.

70438 (2017, 2018)

Line 438 for tax transfer cannot exceed the maximum 45% allowable or the transfer cannot include tax withheld on CPP/QPP or EI benefits. Tax withheld on these benefits are not eligible for transfer.

(2019, 2020)

Line 43800 for tax transfer cannot exceed the maximum 45% allowable or the transfer cannot include tax withheld on CPP/QPP or EI benefits. Tax withheld on these benefits are not eligible for transfer.

70450 (2017, 2018)

Line 450 for EI overpayment is incorrect based on line 5478 for EI insurable earnings. Also verify line 5028 for the total EI premiums.

(2019, 2020)

Line 45000 for EI overpayment is incorrect based on line 54780 for EI insurable earnings. Also verify line 50280 for the total EI premiums.

70454 (2017, 2018)

Line 454 for the refund of investment tax credit is incorrect based on the entries on the Form T2038 for current year acquisitions.

(2019, 2020)

Line 45400 for the refund of investment tax credit is incorrect based on the entries on the Form T2038 for current year acquisitions.

70479 (2017, 2018)

Line 479 for a provincial or territorial tax credit is incorrect. Please review your entries on the provincial or territorial Form 428 and/or Form 479 and make the necessary corrections. If there is no line 479 because the spouse or common-law partner is making the claim, delete your client's entries for the tax credit.

(2019, 2020)

Line 47900 for a provincial or territorial tax credit is incorrect. Please review your entries on the provincial or territorial Form 428 and/or Form 479 and make the necessary corrections. If there is no line 47900 because the spouse or common-law partner is making the claim, delete your client's entries for the tax credit.

75496 (2017, 2018)

Line 5496 for a restricted farm loss cannot exceed line 141 for the net farming income. Please review your entries and make the necessary corrections.

(2019, 2020)

Line 54960 for a restricted farm loss cannot exceed line 14100 for the net farming income. Please review your entries and make the necessary corrections.

75508 (2017, 2018)

Line 5508 for the Home Buyers' Plan repayment amount cannot exceed line 129 for the registered retirement savings plan income.

(2019, 2020)

Line 55080 for the Home Buyers' Plan repayment amount cannot exceed line 12900 for the registered retirement savings plan income.

75876 (2017, 2018)

There are entries for the allowable medical expenses and one of the following situations applies to your client's return:

1. There is an entry on line 5876 on the provincial or territorial Form 428 but no corresponding entry on line 5868 or on line 5872.
2. There is an entry on line 5872 but no entry on line 5876.
3. You are filing a return for multiple jurisdictions. There is an entry on line 331 on the federal Schedule 1 but no entry on any of the lines on the Form T2203 corresponding to the taxing jurisdictions (lines 5781 to 5787, 5692, 5800, 5801, 5937 and 5947), or vice versa.

(2019, 2020)

There are entries for the allowable medical expenses and one of the following situations applies to your client's return:

1. There is an entry on line 58769 on the provincial or territorial Form 428 but no corresponding entry on line 58689 or on line 58729.
2. There is an entry on line 58729 but no entry on line 58769.
3. You are filing a return for multiple jurisdictions. There is an entry on line 33199 on page 6 of the return but no entry on any of the lines on the Form T2203 corresponding to the taxing jurisdictions (lines 57810 to 57870, 56920, 58000, 58010, 59370 and 59470), or vice versa.

75896 (2017, 2018)

Line 5896 and/or line 5898 on the provincial or territorial Form 428 for donations and gifts is incorrect based on the information provided.

(2019, 2020)

Line 58969 and/or line 58980 on the provincial or territorial Form 428 for donations and gifts is incorrect based on the information provided.

76205 (2016, 2017, 2018)

There are entries on the Form NS428 for the Nova Scotia low-income tax reduction. The following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 7 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 213 on the spouse's or common-law partner's return.

3. You have indicated this is a pre-bankruptcy return. Please delete the entries because the low-income tax reduction is only allowable on the post-bankruptcy return.

(2019, 2020)

There are entries on the Form NS428 for the Nova Scotia low-income tax reduction. The following information is required, if applicable:

1. The net income of your client's spouse or common-law partner. Where this amount is zero or negative, enter 1 on line 9918.
2. The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported on line 21300 on the spouse's or common-law partner's return.
3. You have indicated this is a pre-bankruptcy return. Please delete the entries because the low-income tax reduction is only allowable on the post-bankruptcy return.

76228 (2017, 2018)

Line 6228 on the Form NS428 for the volunteer firefighters and ground search and rescue tax credit does not equal to the yearly maximum amount.

(2019, 2020)

Line 62400 on the Form NS428 for the volunteer firefighters and ground search and rescue tax credit does not equal to the yearly maximum amount.

Error codes in the 800000 range

80308 (2017, 2018)

There is an entry on line 308 on the Schedule 1 and on line 5031 for both CPP and QPP contributions. Where your client contributed to both plans, enter the allowable deduction on line 5031.

(2019, 2020)

There is an entry on line 30800 on page 6 of the return and on line 50310 for both CPP and QPP contributions. Where your client contributed to both plans, enter the allowable deduction on line 50310.

80312 (2017, 2018)

There is an entry on line 312 on the Schedule 1 and on line 5026 for both EI and PPIP premiums.

1. Where the province or territory of residence is other than Quebec, enter on line 5027 the total PPIP premiums, on line 5028 the total EI premiums, and on line 5026 the total of these amounts minus the amount on line 450.
2. Where the province of residence is Quebec, enter on line 375 the PPIP premiums paid, on line 5028 the total EI premiums withheld, on line 312 the EI premiums calculated, and on line 450 the EI overpayment.

(2019, 2020)

There is an entry on line 31200 on page 6 of the return and on line 50260 for both EI and PPIP premiums.

1. Where the province or territory of residence is other than Quebec, enter on line 50270 the total PPIP premiums, on line 50280 the total EI premiums, and on line 50260 the total of these amounts minus the amount on line 45000.
2. Where the province of residence is Quebec, enter on line 31205 the PPIP premiums paid, on line 50280 the total EI premiums withheld, on line 31200 the EI premiums calculated, and on line 45000 the EI overpayment.

Error codes in the 900000 range

90113 (2017, 2018)

One of the following situations applies to your client's return:

1. Your client was 65 years of age or older on December 31. An entry for old age security (OAS) pension is required. Where the taxpayer did not receive any OAS pension, enter 7 on line 9917.
2. Line 9917 to indicate no OAS pension was received does not equal 7.
3. Your client was 64 years of age or under on December 31. Delete line 113.

(2019, 2020)

One of the following situations applies to your client's return:

1. Your client was 65 years of age or older on December 31. An entry for old age security (OAS) pension is required. Where the taxpayer did not receive any OAS pension, enter 1 on line 9917.
2. Line 9917 to indicate no OAS pension was received does not equal 1.
3. Your client was 64 years of age or under on December 31. Delete line 11300.

90114 (2017, 2018)

One or more of the following situations applies to your client's return:

1. There is an entry on line 5555 to indicate the number of months your client received CPP/QPP disability benefits but no entry on line 114 or 152. Delete line 5555 or enter the total CPP/QPP benefits received on line 114 and the disability benefits on line 152.
2. There is an entry on line 5540 to indicate the number of months your client received CPP/QPP retirement benefits or was excluded from the CPP/QPP contributory period but no entry on line 5566. Delete line 5540 or enter the total CPP/QPP benefits received on line 114 and the retirement benefits on line 5566.

(2019, 2020)

One or more of the following situations applies to your client's return:

1. There is an entry on line 55550 to indicate the number of months your client received CPP/QPP disability benefits but no entry on line 11400 or 11410. Delete line 55550 or enter the total CPP/QPP benefits received on line 11400 and the disability benefits on line 11410.
2. There is an entry on line 55400 to indicate the number of months your client received CPP/QPP retirement benefits or was excluded from the CPP/QPP contributory period but no entry on line 55660. Delete line 55400 or enter the total CPP/QPP benefits received on line 11400 and the retirement benefits on line 55660.

90115 (2017, 2018)
Line 115 for other pensions and superannuation cannot be less than line 9907 for the annuity income.

(2019, 2020)
Line 11500 for other pensions and superannuation cannot be less than line 9907 for the annuity income.

90116 (2017, 2018, 2019, 2020)
The social insurance number of your client's spouse or common-law partner is not present on this record.

90120 (2017, 2018)
There are entries on lines 6834 and/or 6835 on the Form T1206 and one of the following situations applies to your client's return:

1. Line 6835 is more than line 120 for the taxable amount of eligible and other than eligible dividends.
2. Line 6834 is more than line 180 for the taxable amount of other than eligible dividends.
3. Line 6834 is more than line 6835.

(2019, 2020)
There are entries on lines 68340 and/or 68330 on the Form T1206 and one of the following situations applies to your client's return:

1. Line 68330 is more than line 12000 for the taxable amount of eligible and other than eligible dividends.
2. Line 68340 is more than line 12010 for the taxable amount of other than eligible dividends.
3. Line 68340 is more than line 68330.

90121 (2017, 2018)
One of the following situations applies to your client's return:

1. Line 121 (interest and other investment income) is less than the sum of line 9909 (bank interest) plus line 9910 (bond interest) plus line 9911 (interest from trusts) plus line 9912 (interest from mortgages).

2. There is an entry on lines 9909, 9910, 9911 and/or 9912 but no income on line 121.

(2019, 2020)
One of the following situations applies to your client's return:

1. Line 12100 (interest and other investment income) is less than the sum of line 9909 (bank interest) plus line 9910 (bond interest) plus line 9911 (interest from trusts) plus line 9912 (interest from mortgages).
2. There is an entry on lines 9909, 9910, 9911 and/or 9912 but no income on line 12100.

90129 (2017, 2018)

One of the following situations applies to your client's return:

1. Line 129 (RRSP income) is less than the sum of line 9908 (RRSP annuity income) plus line 5508 (Home Buyers' Plan participant repayment amount) plus line 5511 (Lifelong Learning Plan participant repayment amount).
2. You have indicated this is a pre-bankruptcy return. A Home Buyers' Plan (HBP) repayment and/or income inclusion amount must be reported on the post-bankruptcy return. Delete the HBP entries included on lines 129, 5508 and/or 246.
3. You have indicated this is a pre-bankruptcy return. A Lifelong Learning Plan (LLP) repayment and/or income inclusion amount must be reported on the post-bankruptcy return. Delete the LLP entries included on lines 129, 5511 and/or 262.
4. You have indicated this is a pre-bankruptcy return. Line 247 for the current year HBP withdrawals exceeds the maximum allowable of \$25,000. Reduce the amount to the maximum allowable. Report the excess amount as income when the post-bankruptcy return is filed.
5. You have indicated that your client is deceased and there is an entry on line 5511 for a LLP income inclusion. If the entry is correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

(2019, 2020)

One of the following situations applies to your client's return:

1. Line 12900 (RRSP income) is less than the sum of line 9908 (RRSP annuity income) plus line 55080 (Home Buyers' Plan participant repayment amount) plus line 55110 (Lifelong Learning Plan participant repayment amount).
2. You have indicated this is a pre-bankruptcy return. A Home Buyers' Plan (HBP) repayment and/or income inclusion amount must be reported on the post-bankruptcy return. Delete the HBP entries included on lines 12900, 55080 and/or 24600.
3. You have indicated this is a pre-bankruptcy return. A Lifelong Learning Plan (LLP) repayment and/or income inclusion amount must be reported on the post-bankruptcy return. Delete the LLP entries included on lines 12900, 55110 and/or 24620.
4. You have indicated this is a pre-bankruptcy return. Line 24700 for the current year HBP withdrawals exceeds the maximum allowable of \$35,000. Reduce the amount to the maximum allowable. Report the excess amount as income when the post-bankruptcy return is filed.
5. You have indicated that your client is deceased and there is an entry on line 55110 for a LLP income inclusion. If the entry is correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

90146 (2017, 2018)

There is an entry on line 146 for the net federal supplements but your client was 59 years of age or under on December 31. Delete the entry on line 146.

(2019, 2020)

There is an entry on line 14600 for the net federal supplements but your client was 59 years of age or under on December 31. Delete the entry on line 14600.

90180 (2017, 2018)

Line 180 cannot be greater than line 120.

(2019, 2020)

Line 12010 cannot be greater than line 12000.

90206 (2017, 2018)

There is an entry on line 206 for the pension adjustment amount. Line 9922 equals 7 indicating no pension adjustment amount on any of the T4/T4A slips. You cannot have an entry on both lines.

(2019, 2020)

There is an entry on line 20600 for the pension adjustment amount. Line 9922 equals 1 indicating no pension adjustment amount on any of the T4/T4A slips. You cannot have an entry on both lines.

90214 (2017, 2018)

There is an entry on lines 9902, 9903 and/or 9904 (supporting lines for child care expenses). An entry on line 214 for child care expenses is required.

(2019, 2020)

There is an entry on lines 9902, 9903 and/or 9904 (supporting lines for child care expenses). An entry on line 21400 for child care expenses is required.

90220 (2017, 2018)

One of the following situations applies to your client's return:

1. There is an entry on line 220 for the allowable deduction for support payments. An entry on line 230 for the total support payments is required.
2. Line 230 cannot be less than line 220.

(2019, 2020)

One of the following situations applies to your client's return:

1. There is an entry on line 22000 for the allowable deduction for support payments. An entry on line 21999 for the total support payments is required.
2. Line 21999 cannot be less than line 22000.

90221 (2017, 2018)

One of the following situations applies to your client's return:

1. Line 221 for carrying charges and interest expenses is less than line 9913 for interest expenses.
2. There is an entry on line 9913 with no deduction claimed on line 221. Line 9913 must be included on line 221.

(2019, 2020)

One of the following situations applies to your client's return:

1. Line 22100 for carrying charges and interest expenses is less than line 9913 for interest expenses.
2. There is an entry on line 9913 with no deduction claimed on line 22100. Line 9913 must be included on line 22100.

90222 (2017, 2018)

There is an entry on line 222 for CPP/QPP deduction but no entry on line 310 on the Schedule 1 or on line 5032 for CPP/QPP contributions on self-employment and other earnings, or vice versa.

90223 (2017, 2018)

There is an entry on line 223 for a deduction of PPIP premiums on self-employment income but no entry on line 378 on the Schedule 1 for PPIP premiums payable on self-employment income, or vice versa.

(2019, 2020)

There is an entry on line 22300 for a deduction of PPIP premiums on self-employment income but no entry on line 31215 on page 6 of the return for PPIP premiums payable on self-employment income, or vice versa.

90228 (2017, 2018)

There is an entry on line 217 for an allowable deduction for business investment loss but no entry on line 228 for the gross business investment loss.

(2019, 2020)

There is an entry on line 21700 for an allowable deduction for business investment loss but no entry on line 21699 for the gross business investment loss.

90232 (2017, 2018)

Line 232 for other deductions cannot be less than the sum of line 5479 (EI and other benefits repaid) plus line 5351 (amount of old age security pension repaid) plus line 6836 (total split income) plus line 5536 (registered disability savings plan repayment) plus line 5359 (shareholder's loan repayment).

(2019, 2020)

Line 23200 for other deductions cannot be less than the sum of line 54790 (EI and other benefits repaid) plus line 53510 (amount of old age security pension repaid) plus line 68360 (total split income) plus line 55360 (registered disability savings plan repayment) plus line 53590 (shareholder's loan repayment).

90247 (2017, 2018)

There is an entry on the Schedule 7 on line 247 for current year withdrawals under the Home Buyers' Plan and/or on line 263 for current year withdrawals under the Lifelong Learning Plan. Please verify these entries. If the entries are correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

(2019, 2020)

There is an entry on the Schedule 7 on line 24700 for current year withdrawals under the Home Buyers' Plan and/or on line 26300 for current year withdrawals under the Lifelong Learning Plan. Please verify these entries. If the entries are correct, submit a paper return instead as the Canada Revenue Agency is unable to process this return due to system constraints.

90250 (2017, 2018)

There is an entry on line 250 for other payments deduction but no entry on line 144 for worker's compensation benefits, or on line 145 for social assistance payments, or on line 146 for net federal supplements.

(2019, 2020)

There is an entry on line 25000 for other payments deduction but no entry on line 14400 for worker's compensation benefits, or on line 14500 for social assistance payments, or on line 14600 for net federal supplements.

90263 (2017, 2018)

You have indicated this is a pre-bankruptcy return. Line 263 for the current year withdrawals for the Lifelong Learning Plan cannot exceed the maximum allowable of \$10,000. Reduce the amount to the maximum allowable and report the excess amount as income when the post-bankruptcy return is filed.

(2019, 2020)

You have indicated this is a pre-bankruptcy return. Line 26300 for the current year withdrawals for the Lifelong Learning Plan cannot exceed the maximum allowable of \$10,000. Reduce the amount to the maximum allowable and report the excess amount as income when the post-bankruptcy return is filed.

90305 (2017, 2018)

One of the following situations applies to your client's return. Please review your entries and make the necessary corrections. If the client's marital status changed in the tax year, enter 1 on line 5522 or on line 5529.

1. The marital status is married or living common-law. There is an entry on line 305 on the Schedule 1 and/or on line 5816 on the provincial or territorial Form 428 for an amount for an eligible dependant but there is no entry on line 5529 to indicate a current year separation.
2. The marital status is married or living common-law. There is an entry on line 305 and/or on line 5816. There is also an entry on line 5522 for the marital status indicator.
3. The marital status is other than married or living common-law. There is an entry on line 303 on the Schedule 1 and/or on line 5812 on the provincial or territorial Form 428 for the spouse or common-law partner amount. There is also an entry on line 5529 to indicate current year separation.

(2019)

One of the following situations applies to your client's return. Please review your entries and make the necessary corrections. If the client's marital status changed in the tax year, enter 1 on line 55220 or on line 55290.

1. The marital status is married or living common-law. There is an entry on line 30400 on page 6 of the return and/or on line 58160 on the provincial or territorial Form 428 for an amount for an eligible dependant but there is no entry on line 55290 to indicate a current year separation.

2. The marital status is married or living common-law. There is an entry on line 30400 and/or on line 58160. There is also an entry on line 55220 for the marital status indicator.
3. The marital status is other than married or living common-law. There is an entry on line 30300 on page 6 of the return and/or on line 58120 on the provincial or territorial Form 428 for the spouse or common-law partner amount. There is also an entry on line 55290 to indicate current year separation.

(2020)

One of the following situations applies to your client's return. Please review your entries and make the necessary corrections. If the client's marital status changed in the tax year, enter 1 on line 55220 or on line 55290.

1. The marital status is married or living common-law. There is an entry on line 30400 on page 5 of the return and/or on line 58160 on the provincial or territorial Form 428 for an amount for an eligible dependant but there is no entry on line 55290 to indicate a current year separation.
2. The marital status is married or living common-law. There is an entry on line 30400 and/or on line 58160. There is also an entry on line 55220 for the marital status indicator.
3. The marital status is other than married or living common-law. There is an entry on line 30300 on page 5 of the return and/or on line 58120 on the provincial or territorial Form 428 for the spouse or common-law partner amount. There is also an entry on line 55290 to indicate current year separation.

90308 (2017, 2018)

One of the following situations applies to your client's return:

1. The province or territory of residence is not Quebec:
 - a. Line 308 on the Schedule 1 for CPP contributions plus line 448 for CPP overpayment must equal line 5034 for actual CPP contributions.
 - b. There is an entry on line 308 but no entry on line 5034.
 - c. No entry on line 308 or on line 5031 for QPP contributions but the total contributions from box 16 and/or box 17 on the T4 slips do not equal line 448 for CPP overpayment.
2. The province of residence is Quebec:
 - a. Enter the CPP contributions on line 5031 instead of on line 308. Enter on line 5034 the actual CPP contributions withheld and on line 5033 the actual QPP contributions withheld.

(2019, 2020)

One of the following situations applies to your client's return:

1. The province or territory of residence is not Quebec:
 - a. Line 22215 (deduction for CPP/QPP enhanced contributions on employment income) plus line 30800 (CPP contributions) plus line 44800 (CPP overpayment) must equal line 50340 for actual total contributions on CPP pensionable earnings.
 - b. There is an entry on line 30800 but no entry on line 50340.
 - c. No entry on line 30800 or on line 50310 for QPP contributions but the total contributions from box 16 and/or box 17 on the T4 slips do not equal line 44800 for CPP overpayment.

2. The province of residence is Quebec:
 - a. Enter the CPP contributions on line 50310 instead of on line 30800. Enter on line 50340 the actual CPP total contributions withheld and on line 50330 the actual QPP contributions withheld.

90312 (2017, 2018)

One of the following situations applies to your client's return:

1. The province of residence is Quebec – Line 312 for EI premiums plus line 450 for EI overpayment does not equal line 5028 for total EI premiums.
2. The province of residence is other than Quebec – The sum of lines 312/5026 for EI premiums plus line 450 does not equal the sum of line 5027 for total PPIP premiums plus line 5028.

(2019, 2020)

One of the following situations applies to your client's return:

1. The province of residence is Quebec – Line 31200 for EI premiums plus line 45000 for EI overpayment does not equal line 50280 for total EI premiums.
2. The province or territory of residence is other than Quebec – The sum of lines 31200/50260 for EI premiums plus line 45000 does not equal the sum of line 50270 for total PPIP premiums plus line 50280.

90315 (2017, 2018)

One of the following situations applies to your client's return:

1. You have indicated that this is a multiple jurisdictions (MJ) return but there is no entry on lines 5210 to 5223 on the Form T2203.
2. There is at least one entry on lines 5210 to 5223 on the Form T2203 but you have not indicated that the taxing province is MJ.
3. The province of residence is Quebec and the taxing province is MJ and there is an entry on line 5222 for income allocated to Other (outside Canada).
4. The taxing province is MJ but the total of lines 5210 to 5223 is greater than or less than the net income amount calculated by the Canada Revenue Agency.

(2019, 2020)

One of the following situations applies to your client's return:

1. You have indicated that this is a multiple jurisdictions (MJ) return but there is no entry on lines 52100 to 52230 on the Form T2203.
2. There is at least one entry on lines 52100 to 52230 on the Form T2203 but you have not indicated that the taxing province is MJ.
3. The province of residence is Quebec and the taxing province is MJ but there is an entry on line 52220 for income allocated to Other (outside Canada).

4. The taxing province is MJ but the total of lines 52100 to 52230 is greater than or less than the net income amount calculated by the Canada Revenue Agency.

90317 (2017, 2018)

There is an entry on lines 317, 5829, 5493, 5494 and/or 5355 but the Canada Revenue Agency's records indicate your client did not choose to participate in the EI program for access to EI special benefits.

(2019, 2020)

There is an entry on lines 31217, 58305, 54493, 54494 and/or 53550 but the Canada Revenue Agency's records indicate your client did not choose to participate in the EI program for access to EI special benefits.

90320 (2017, 2018)

Line 320 on the federal Schedule 11 and/or line 5914 on the provincial or territorial Schedule 11 for eligible tuition fees cannot be greater than the maximum allowable. If the amount is correct, submit a paper return. The Canada Revenue Agency regrets the inconvenience.

(2019, 2020)

Line 32000 on the federal Schedule 11 and/or line 59140 on the provincial or territorial Schedule 11 for eligible tuition fees cannot be greater than the maximum allowable. If the amount is correct, submit a paper return. The Canada Revenue Agency regrets the inconvenience.

90335 (2017, 2018)

Line 335 must equal the sum of all lines above it as displayed on the federal Schedule 1, plus line 5026 plus line 5031 plus line 5032 plus line 5120. Do not include line 330 and line 331 as they are already included on line 332.

(2019, 2020)

Line 33500 must equal the sum of all lines from 30000 to 34900, plus line 50260 plus line 50310 plus line 50320 plus line 51200. Do not include line 33099 or line 33199 as they are already included on line 33200.

90337 (2017, 2018)

One of the following situations applies to your client's return:

1. You have not indicated that this is a multiple jurisdictions (MJ) return and the taxing province differs from the province or territory of residence.
2. You have indicated that this is a MJ return. There are entries on lines 5210 to 5223 on the Form T2203 but no self-employment income on line 122, 135, 137, 139, 141 or 143.

(2019, 2020)

One of the following situations applies to your client's return:

1. You have not indicated that this is a multiple jurisdictions (MJ) return and the taxing province differs from the province or territory of residence.
2. You have indicated that this is a MJ return. There are entries on lines 52100 to 52230 on the Form T2203 but no self-employment income on line 12200, 13500, 13700, 13900, 14100 or 14300.

90345 (2017, 2018)

Line 345 equals 1 but there is no other entry on the Schedule 11, Tuition, Education, and Textbook Amounts. Please review and make the necessary corrections.

(2019, 2020)

Line 32005 equals 1 but there is no other entry on the Schedule 11, Tuition, Education, and Textbook Amounts. Please review and make the necessary corrections.

90350 (2017, 2018)

Line 350 does not equal to the sum of line 338 plus line 349.

(2019, 2020)

Line 35000 does not equal to the sum of line 33800 plus line 34900.

90367 (2017, 2018)

There is an entry on line 352 on the Schedule 1 for the number of children but there is no entry on line 367 for the Canada caregiver amount, or vice versa.

(2019)

There is an entry on line 30499 on page 6 of the return for the number of children but there is no entry on line 30500 for the Canada caregiver amount, or vice versa.

(2020)

There is an entry on line 30499 on page 5 of the return for the number of children but there is no entry on line 30500 for the Canada caregiver amount, or vice versa.

90374 (2017, 2018)

There is an entry on line 372 (CPP election effective date) and on line 374 (CPP revocation effective date) on the Schedule 8 or in Part 2 of the Form RC381. Please review your entries and make the necessary corrections.

(2019, 2020)

There is an entry on line 50372 (CPP election effective date) and on line 50374 (CPP revocation effective date) on the Schedule 8 or in Part 2 of the Form RC381. Please review your entries and make the necessary corrections.

90375 (2017, 2018)

As the province of residence on December 31 was Quebec:

1. Line 375 for PPIP premiums paid requires an entry on line 380 for PPIP insurable earnings.
2. When line 380 is greater than \$1,999, an entry on line 375 is required.

(2019, 2020)

As the province of residence on December 31 was Quebec:

1. Line 31205 for PPIP premiums paid requires an entry on line 54388 for PPIP insurable earnings.
2. When line 54388 is greater than \$1,999, an entry on line 31205 is required.

90376 (2017, 2018)

Line 376 for PPIP premiums payable on employment income requires an entry on line 377 on the Schedule 10 for T4 employment income where the province or territory of employment is other than Quebec.

(2019, 2020)

Line 31210 for PPIP premiums payable on employment income requires an entry on line 54377 on the Schedule 10 for T4 employment income where the province or territory of employment is other than Quebec.

90379 (2017, 2018)

As the province of residence on December 31 was Quebec:

1. An entry on lines 223 and 378 for PPIP premiums payable on self-employment income requires an entry on line 379 on the Schedule 10 for net business income.
2. An entry on one of the lines 135 to 143 for self-employment income requires an entry on line 379.
3. Line 379 requires an entry on one of the lines 135 to 143.

(2019, 2020)

As the province of residence on December 31 was Quebec:

1. An entry on lines 22300 and 31215 for PPIP premiums payable on self-employment income requires an entry on line 54375 on the Schedule 10 for net business income.
2. An entry on one of the lines 13500 to 14300 for self-employment income requires an entry on line 54375.
3. Line 54375 requires an entry on one of the lines 13500 to 14300.

90380 (2017, 2018)

The province of residence is Quebec and one of the following situations applies to your client's return:

1. Line 101 for employment income requires an entry on line 380 for PPIP insurable earnings and an entry on line 377 on the Schedule 10 for employment income from a province other than Quebec.
2. Line 101 requires an entry on line 380 and an entry of 2 on line 5029 to indicate no employment income earned outside Quebec.
3. Line 380 requires an entry on lines 101 and/or 5363 and/or 5347. If no entry is required on line 375, 101, 5363 or 5347, then an entry of \$1 is not required on line 380.
4. Line 380 cannot exceed the maximum amount applicable for the tax year:
 - a. Tax year 2017 – \$72,500
 - b. Tax year 2018 – \$74,000

(2019, 2020)

The province of residence is Quebec and one of the following situations applies to your client's return:

1. Line 10100 for employment income requires an entry on line 54388 for PPIP insurable earnings and an entry on line 54377 on the Schedule 10 for employment income from a province other than Quebec.
2. Line 10100 requires an entry on line 54388 and an entry of 2 on line 50290 to indicate no employment income earned outside Quebec.
3. Line 54388 requires an entry on lines 10000 and/or 10100 and/or 53470. If no entry is required on line 10000, 10100, 31205 or 53470, then an entry of \$1 is not required on line 54388.
4. Line 54388 cannot exceed the maximum amount applicable for the tax year:
 - a. Tax year 2019 – \$76,500
 - b. Tax year 2020 – \$78,500

90382 (2017, 2018)

Line 382 equals 1 on the Schedule 6 for the working income tax benefit. Line 5527 equals 1 indicating the eligible spouse is a non-resident. You cannot have an entry on both lines.

(2019, 2020)

Line 38101 equals 1 on the Schedule 6 for the Canada workers benefit. Line 55270 equals 1 indicating the eligible spouse is a non-resident. You cannot have an entry on both lines.

90399 (2017, 2018)

There is an entry on line 399 for employment earnings shown on a T4 slip on which the client elected to pay additional CPP contributions and one of the following situations applies to your client's return:

1. There is no CPT30 revocation effective date relevant for the tax year.
2. There is a CPT30 revocation effective date on record relevant to the tax year but there is no entry on line 5034 for CPP deductions.

(2019, 2020)

There is an entry on line 50399 for employment earnings shown on a T4 slip on which the client elected to pay additional CPP contributions and one of the following situations applies to your client's return:

1. There is no CPT30 revocation effective date relevant for the tax year.
2. There is a CPT30 revocation effective date on record relevant to the tax year but there is no entry on line 50340 for CPP deductions.

90424 (2017)

There are entries for federal tax on split income on line 424 on the Schedule 1 or on lines 6834, 6835, 6836, 6837 and/or 6838 on the Form T1206 but the taxpayer is 18 years of age or older.

90440 (2017, 2018)

There is an entry on line 440 for a refundable Quebec abatement but the province or territory of residence is not Quebec.

(2019, 2020)

There is an entry on line 44000 for a refundable Quebec abatement but the province or territory of residence is not Quebec.

90448 (2017, 2018)

There is an entry on line 448 for a CPP/QPP overpayment. An entry is required on line 5034/5033 for total CPP/QPP contributions withheld on all T4 slips.

(2019, 2020)

There is an entry on line 44800 for a CPP/QPP overpayment. An entry is required on line 50340/50330 for total CPP/QPP contributions withheld on all T4 slips.

90449 (2018)

One of the following situations applies to your client's return:

1. There is an entry on line 449 for the climate action incentive but no entry on the Schedule 14, or vice versa.
2. There are entries on lines 6011, 6012, 6013 and/or 6014 on the Schedule 14 but no entry on line 6010.

(2019, 2020)

One of the following situations applies to your client's return:

1. There is an entry on line 45110 for the climate action incentive but no entry on the Schedule 14, or vice versa.
2. There are entries on lines 60101, 60102, 60103 and/or 60104 on the Schedule 14 but no entry on line 60100.

90450 (2017, 2018)

There is an entry on line 450 for an EI overpayment. An entry is required on line 5028 for total EI premiums withheld on all information slips.

(2019, 2020)

There is an entry on line 45000 for an EI overpayment. An entry is required on line 50280 for total EI premiums withheld on all information slips.

90453 (2017, 2018)

There are entries on the Schedule 6 or on line 453 for the working income tax benefit and one of the following situations applies to your client's return:

1. Your client is under 19 years of age according to the Canada Revenue Agency's records and both line 381 and line 382 does not equal to 1.
2. No entry on line 381 or line 392 does not equal to 1. Line 345 on the Schedule 11 does not equal to 1 and line 328 indicates your client was enrolled as a full-time student for more than three months in the tax year.

(2019, 2020)

Your client is not eligible for the Canada workers benefit based on the following entries on the Schedule 6 or on line 45300:

1. Your client is under 19 years of age according to the Canada Revenue Agency's records and both line 38100 and line 38101 does not equal to 1.
2. No entry on line 38100 or line 38103 does not equal to 1. Line 32005 on the Schedule 11 does not equal to 1 and line 32020 indicates your client was enrolled as a full-time student for more than three months in the tax year.

90457 (2017, 2018)

There is an entry on line 457 but no entry on line 6485, 6486 and/or 6487 on the Form GST370, or vice versa.

(2019, 2020)

There is an entry on line 45700 but no entry on line 64850, 64857 or 64860 on the Form GST370, or vice versa.

90488 (2017, 2018)

There is an entry on line 488 to indicate a transfer of the refund to the instalment account for next year. There is also an indication to direct deposit the refund to the client's bank account. Your client may either transfer or direct deposit the refund but not both.

(2019, 2020)

There is an entry on line 48800 to indicate a transfer of the refund to the instalment account for next year. There is also an indication to direct deposit the refund to the client's bank account. Your client may either transfer or direct deposit the refund but not both.

90493 (2017, 2018)

You are filing a return for multiple jurisdictions. There is an entry on line 316 for the disability amount and/or on line 318 for the disability amount transferred from a dependant and one of the following situations applies to your client's return. There must be an entry on both the federal line and the corresponding MJ line. Enter 1 on the line if the calculated amount is zero.

1. There is an entry on line 316 but no entry on any of the lines on the Form T2203 corresponding to the taxing jurisdictions (lines 5629 to 5635, 5680, 5681, 5688, 5933, 5934, 5943), or vice versa.
2. There is an entry on line 318 but no entry on any of the lines on the Form T2203 corresponding to the taxing jurisdictions (lines 5636 to 5642, 5682, 5683, 5689, 5934, 5944), or vice versa.

(2019, 2020)

You are filing a return for multiple jurisdictions. There is an entry on line 31600 for the disability amount and/or on line 31800 for the disability amount transferred from a dependant and one of the following situations applies to your client's return. There must be an entry on both the federal line and the corresponding MJ line. Enter 1 on the line if the calculated amount is zero.

1. There is an entry on line 31600 but no entry on any of the lines on the Form T2203 corresponding to the taxing jurisdictions (lines 56290 to 56350, 56800, 56810, 56880, 59330, 59340, 59430), or vice versa.

2. There is an entry on line 31800 but no entry on any of the lines on the Form T2203 corresponding to the taxing jurisdictions (lines 56360 to 56420, 56820, 56830, 56890, 59340, 59440), or vice versa.

92065 (2017, 2018)

One of the following situations applies to your client's return:

1. There are relevé 1 slips present on a non-Quebec return but no entry on line 5349 for Quebec tax deducted and no entry on line 5350 for income from Quebec.
2. There is an entry on line 5349 but no entry on line 5350, or vice versa.
3. Line 5349 is greater than line 5350.

Enter the information from the income slips in the taxpayer's name, even if a portion has been transferred to the spouse or common-law partner on the Form T1032, Joint election to split pension income. Please also verify with your client whether all income and tax deductions from Quebec information slips have been reported. If the entries are correct, submit a paper return.

(2019, 2020)

One of the following situations applies to your client's return:

1. There are relevé 1 slips present on a non-Quebec return but no entry on line 53490 for Quebec tax deducted and no entry on line 53500 for income from Quebec.
2. There is an entry on line 53490 but no entry on line 53500, or vice versa.
3. Line 53490 is greater than line 53500.

Enter the information from the income slips in the taxpayer's name, even if a portion has been transferred to the spouse or common-law partner on the Form T1032, Joint election to split pension income. Please also verify with your client whether all income and tax deductions from Quebec information slips have been reported. If the entries are correct, submit a paper return.

92231 (2017, 2018)

One of the following situations applies to your client's return:

1. There is an entry on a line on the Form T2203 specific to a province or territory but the return has not been identified as a multiple jurisdictions (MJ) return.
2. There is an entry on a line for MJ but it is not applicable to the province or territory of self-employment as allocated on the Form T2203 (lines 5210 to 5223).
3. There is an entry on a line for MJ that is not applicable to the province or territory of residence.

(2019, 2020)

One of the following situations applies to your client's return:

1. There is an entry on a line on the Form T2203 specific to a province or territory but the return has not been identified as a multiple jurisdictions (MJ) return.

2. There is an entry on a line for MJ but it is not applicable to the province or territory of self-employment as allocated on the Form T2203 (lines 52100 to 52230).
3. There is an entry on a line for MJ that is not applicable to the province or territory of residence.

92330 (2018)

There are entries on line 449 and/or on the Schedule 14 for the climate action incentive and one of the following situations applies to your client's return:

1. You have indicated this is a pre-bankruptcy return. Delete all entries as this claim is not allowed on a pre-bankruptcy return.
2. According to the Canada Revenue Agency's records, or as indicated on the return, your client is an immigrant to Canada after January 1 of the tax year. Delete all entries as this claim is not allowed on an immigrant return.
3. You have indicated that your client is deceased as of December 31 of the tax year. Delete all entries as this claim is not allowed on a subsection 70(1) return.
4. According to the Canada Revenue Agency's records, there is a date of death prior to April 1 in the year following the tax year for your client. Delete all entries as this claim is not allowed.

(2019, 2020)

There are entries on line 45110 and/or on the Schedule 14 for the climate action incentive and one of the following situations applies to your client's return:

1. You have indicated this is a pre-bankruptcy return. Delete all entries as this claim is not allowed on a pre-bankruptcy return.
2. According to the Canada Revenue Agency's records, or as indicated on the return, your client is an immigrant to Canada after January 1 of the tax year. Delete all entries as this claim is not allowed on an immigrant return.
3. You have indicated that your client is deceased as of December 31 of the tax year. Delete all entries as this claim is not allowed on a subsection 70(1) return.
4. According to the Canada Revenue Agency's records, there is a date of death prior to April 1 in the year following the tax year for your client. Delete all entries as this claim is not allowed.

92417 (2020)

There is an entry on line 45350 on page 7 of the return for the Canada training credit and one of the following situations applies to your client's return:

1. You have indicated this is a pre-bankruptcy return. Delete the entry as it is not allowed on a pre-bankruptcy return.
2. Line 45350 requires an entry on line 32000 on the Schedule 11 for eligible tuition fees paid to Canadian educational institutions.

95005 (2017, 2018)

One of the following situations applies to your client's return:

1. There is an immigration date on the return but no entry on line 5292 or on line 5293 for Canadian sourced non-resident income. Enter 1 on the line if the amount is zero or negative.
2. There is an entry on lines 5292 and/or 5293 but no immigration date on the return.
3. The year of the immigration date does not equal the current tax year.

(2019, 2020)

One of the following situations applies to your client's return:

1. There is an immigration date on the return but no entry on line 52920 or on line 52930 for Canadian sourced non-resident income. Enter 1 on the line if the amount is zero or negative.
2. There is an entry on lines 52920 and/or 52930 but no immigration date on the return.
3. The year of the immigration date does not equal the current tax year.

95026 (2017, 2018)

One of the following situations applies to your client's return:

1. The province of residence is Quebec – There is an entry on line 5026 for EI and PPIP premiums. You should enter the EI premiums on line 312 and the PPIP premiums paid on line 375.
2. The province or territory of residence is other than Quebec – There is an entry on line 5026 with no entry on line 5027 for total PPIP premiums, or there is an entry on line 5027 but no entry on line 5026 or on line 450 for EI overpayment.

(2019, 2020)

One of the following situations applies to your client's return:

1. The province of residence is Quebec – There is an entry on line 50260 for EI and PPIP premiums. You should enter the EI premiums on line 31200 and the PPIP premiums paid on line 31205.
2. The province or territory of residence is other than Quebec – There is an entry on line 50260 with no entry on line 50270 for total PPIP premiums, or there is an entry on line 50270 but no entry on line 50260 or on line 45000 for EI overpayment.

95027 (2017, 2018)

There is an entry on line 5027 for total PPIP premiums and on line 312 for the EI premiums. As the province or territory of residence is other than Quebec, enter the EI premiums on line 5026 instead of line 312.

(2019, 2020)

There is an entry on line 50270 for total PPIP premiums and on line 31200 for the EI premiums. As the province or territory of residence is other than Quebec, enter the EI premiums on line 50260 instead of line 31200.

95029 (2017, 2018)

There is an entry on line 5029 to indicate that the province of employment on all T4 slips is Quebec and one of the following situations applies to your client's return:

1. There cannot also be an entry on line 376 for PPIP premiums payable on employment income.
2. There cannot also be an entry on line 377 on the Schedule 10 for T4 employment income where the province of employment was other than Quebec.

(2019, 2020)

There is an entry on line 50290 to indicate that the province of employment on all T4 slips is Quebec and one of the following situations applies to your client's return:

1. There cannot also be an entry on line 31210 for PPIP premiums payable on employment income.
2. There cannot also be an entry on line 54377 on the Schedule 10 for T4 employment income where the province of employment was other than Quebec.

95031 (2017, 2018)

There is an entry on line 5031 for QPP contributions and one of the following situations applies to your client's return:

1. As a resident of any province or territory – Line 5031 requires an entry on line 5034 for the actual CPP contributions and/or on line 5033 for the actual QPP contributions.
2. As a resident of a province or territory other than Quebec – Line 5031 does not equal line 5033, and if applicable, line 5034, minus line 448 for CPP overpayment.
3. As a resident of Quebec – Line 5031 cannot be greater than line 5034 and/or line 5033.

(2019, 2020)

There is an entry on line 50310 for QPP contributions and one of the following situations applies to your client's return:

1. As a resident of any province or territory – Line 50310 requires an entry on line 50340 for the actual CPP contributions and/or on line 50330 for the actual QPP contributions.
2. As a resident of a province or territory other than Quebec – Lines (50310 + 22215) must equal lines (50330 + 50340 - 44800).
3. As a resident of Quebec – Line 50310 cannot be greater than line 50340 and/or line 50330.

95033 (2017, 2018)

There is an entry on line 5033 for the actual QPP contributions and one of the following situations applies to your client's return:

1. As a resident of a province or territory other than Quebec – An entry on line 5033 requires an entry on line 5031 for QPP contributions and/or on line 448 for CPP overpayment.
2. As a resident of Quebec – An entry on line 5033 requires an entry on line 5031.

(2019, 2020)

There is an entry on line 50330 for the actual total contributions on QPP pensionable earnings and one of the following situations applies to your client's return:

1. As a resident of a province or territory other than Quebec – An entry on line 50330 requires an entry on line 50310 for QPP contributions and/or on line 44800 for CPP overpayment.
2. As a resident of Quebec – An entry on line 50330 requires an entry on line 50310.

95034 (2017, 2018)

An entry on line 5034 for actual CPP contributions requires an entry on line 308 on the Schedule 1 for CPP contributions, and/or on line 5031 for QPP contributions, and/or on line 448 for CPP overpayment.

(2019, 2020)

An entry on line 50340 for actual CPP contributions requires an entry on line 30800 on page 6 of the return for CPP contributions, and/or on line 50310 for QPP contributions, and/or on line 44800 for CPP overpayment.

95105 (2017, 2018)

The marital status is other than married or living common-law; however, there is information on the spouse's or common-law partner's net income on page 1 of the return. Change the marital status or delete the applicable net income lines 117, 213, 5230, 5263, 5267, 5538 and/or 9918. If your client's marital status changed during the year, enter 1 on line 5522.

(2019, 2020)

The marital status is other than married or living common-law; however, there is information on the spouse's or common-law partner's net income on page 1 of the return. Change the marital status or delete the applicable net income on lines 11700, 21300, 52300, 52630, 52670, 55380 and/or 9918. If your client's marital status changed during the year, enter 1 on line 55220.

95109 (2017, 2018)

There are entries on the Schedule 5, Amounts for Spouse or Common-Law Partner and Dependents, and one of the following situations applies to your client's return:

1. There cannot be an entry on both line 5109 and line 5110.
2. Line 5109 or line 5110 must equal to the following amount for the applicable tax year:
 - a. Tax year 2017 – \$2,150
 - b. Tax year 2018 – \$2,182

(2019, 2020)

There are entries on the Schedule 5, Amounts for Spouse or Common-Law Partner and Dependents, and one of the following situations applies to your client's return:

1. There cannot be an entry on both line 51090 and line 51100.
2. Line 51090 or line 51100 must equal to the following amount for the applicable tax year:
 - a. Tax year 2019 – \$2,230
 - b. Tax year 2020 – \$2,273

95117 (2017, 2018)

All or part of the disability supports deduction on line 215 is based on the number of full weeks in attendance at a designated educational institution or secondary school. Line 5117 cannot exceed the maximum 52 weeks allowed. Please review your entries and make the necessary corrections.

(2019, 2020)

All or part of the disability supports deduction on line 21500 is based on the number of full weeks in attendance at a designated educational institution or secondary school. Line 51170 cannot exceed the maximum 52 weeks allowed. Please review your entries and make the necessary corrections.

95119 (2017, 2018)

There are entries on the Form RC269 and one of the following situations applies to your client's return:

1. There is an entry on line 5118 but no entry on line 5119, or vice versa.
2. Line 5119 is greater than line 5118.
3. There is an entry on line 5120 but no entry on line 5119.

(2019, 2020)

There are entries on the Form RC269 and one of the following situations applies to your client's return:

1. There is an entry on line 51180 but no entry on line 51190, or vice versa.
2. Line 51190 is greater than line 51180.
3. There is an entry on line 51200 but no entry on line 51190.

95122 (2017, 2018)

There are entries on the Form RC267 or the Form RC269 and one of the following situations applies to your client's return:

1. There is an entry on line 5122 but no entry on line 5119, 5121 or 5124.
2. There is no entry on line 5122 but line 5119 minus line 5120 is greater than \$0.
3. There is no entry on line 5122 but line 5121 is greater than \$0.
4. There is no entry on line 5122 but line 5124 is greater than \$0.

(2019, 2020)

There are entries on the Form RC267 or the Form RC269 and one of the following situations applies to your client's return:

1. There is an entry on line 51220 but no entry on line 51190, 51210 or 51204.
2. There is no entry on line 51220 but line 51190 minus line 51200 is greater than \$0.
3. There is no entry on line 51220 but line 51210 is greater than \$0.
4. There is no entry on line 51220 but line 51204 is greater than \$0.

95123 (2017, 2018)

There are entries on the Form RC267, RC268 or RC269 and one of the following situations applies to your client's return:

1. There is an entry on line 5123 but no entry on line 5119, 5121, 5124 or 5125.
2. There is no entry on line 5123 but there is an entry on line 5125. Enter 1 on line 5123 if the amount is zero.

(2019, 2020)

There are entries on the Form RC267, RC268 or RC269 and one of the following situations applies to your client's return:

1. There is an entry on line 51230 but no entry on line 51190, 51204, 51205 or 51210.
2. There is no entry on line 51230 but there is an entry on line 51205. Enter 1 on line 51230 if the amount is zero.

95125 (2017, 2018)

There are entries on the Form RC267, RC268 or RC269 and one of the following situations applies to your client's return:

1. There are entries on lines 5121, 5124 and 5125.
2. Line 5119 minus line 5120 is greater than \$0 and there is an entry on line 5124 or on line 5125.

(2019, 2020)

There are entries on the Form RC267, RC268 or RC269 and one of the following situations applies to your client's return:

1. There are entries on lines 51204, 51205 and 51210.
2. Line 51190 minus line 51200 is greater than \$0 and there is an entry on line 51204 or on line 51205.

95337 (2017, 2018)

There is an entry on line 5337 for CCA on certified film property but no entry on line 232 for other deductions. Any amount on line 5337 must be included on line 232.

(2019, 2020)

There is an entry on line 53370 for CCA on certified film property but no entry on line 23200 for other deductions. Any amount on line 53370 must be included on line 23200.

95355 (2017, 2018)

There is an entry on line 5355 for the amount of self-employment earnings in relation to T4 self-employment income on which EI premiums through employment were deducted and one of the following situations applies to your client's return:

1. There is no entry on line 5478 for EI insurable earnings.
2. There is no self-employment income reported on line 135, 137, 139, 141 or 143.

(2019, 2020)

There is an entry on line 53550 for the amount of self-employment earnings in relation to T4 self-employment income on which EI premiums through employment were deducted and one of the following situations applies to your client's return:

1. There is no entry on line 54780 for EI insurable earnings.
2. There is no self-employment income reported on line 13500, 13700, 13900, 14100 or 14300.

95365 (2017, 2018)

There are entries for capital gains on T3 information slips and one of the following situations applies to your client's return:

1. Line 176 on the Schedule 3 is greater than line 5334.
2. There is an entry on line 5334 but no entry on line 176.
3. Line 5365 is greater than line 5334.
4. There is an entry on line 5334 but no entry on line 5365.

(2019, 2020)

There are entries for capital gains on T3 information slips and one of the following situations applies to your client's return:

1. Line 17600 on the Schedule 3 is greater than line 68140.
2. There is an entry on line 68140 but no entry on line 17600.
3. Line 68150 is greater than line 68140.
4. There is an entry on line 68140 but no entry on line 68150.

95461 (2018)

One of the following situations applies to your client's return:

1. You have indicated that your client is filing a pre-bankruptcy return, but you have not provided the taxable income for the post-bankruptcy period.
2. There is an entry on line 5461 for the taxable income for the other bankruptcy period but there is no indication that your client is filing a pre-bankruptcy return.

(2019, 2020)

One of the following situations applies to your client's return:

1. You have indicated that your client is filing a pre-bankruptcy return, but you have not provided the taxable income for the post-bankruptcy period.
2. There is an entry on line 54610 for the taxable income for the other bankruptcy period but there is no indication that your client is filing a pre-bankruptcy return.

95478 (2017, 2018)

One of the following situations applies to your client's return:

1. Line 5478 for EI insurable earnings cannot exceed the following maximum amount for the applicable tax year:
 - a. Tax year 2017 – \$51,300
 - b. Tax year 2018 – \$51,700
2. The province of residence is Quebec – Line 5028 for total EI premiums requires an entry on line 5478.
3. The province or territory of residence is not Quebec – Line 5028 for total EI premiums and/or line 5027 for total PPIP premiums requires an entry on line 5478.

(2019, 2020)

One of the following situations applies to your client's return:

1. Line 54780 for EI insurable earnings cannot exceed the following maximum amount for the applicable tax year:
 - a. Tax year 2019 – \$53,100
 - b. Tax year 2020 – \$54,200
2. The province of residence is Quebec – Line 50280 for total EI premiums requires an entry on line 54780.
3. The province or territory of residence is not Quebec – Line 50280 for total EI premiums and/or line 50270 for total PPIP premiums requires an entry on line 54780.

95493 (2017, 2018)

Line 5493 on the Schedule 13 for shareholder earnings cannot be greater than line 101 for employment income from T4 slips.

(2019, 2020)

Line 54493 on the Schedule 13 for shareholder earnings cannot be greater than line 10100 for employment income from T4 slips.

95494 (2017, 2018)

Line 5494 on the Schedule 13 for tax-exempt self-employment income earned by a Canadian Indian cannot be greater than line 5363 for exempt income earned by a Canadian Indian.

(2019, 2020)

Line 54494 on the Schedule 13 for tax-exempt self-employment income earned by a Canadian Indian cannot be greater than line 10000 on the Form T90 for working income exempt under the Indian Act.

95507 (2017, 2018)

Line 5507 for RRSP earned income calculation requires an entry on lines 135, 137, 139, 141 and/or 143 for a self-employment income (or loss).

(2019, 2020)

Line 55070 for RRSP earned income calculation requires an entry on lines 13500, 13700, 13900, 14100 and/or 14300 for a self-employment income (or loss).

95530 (2017, 2018)

Line 5530 for earned income adjustment amount requires an entry on line 214 for child care expenses.

(2019, 2020)

Line 55300 for earned income adjustment amount requires an entry on line 21400 for child care expenses.

95548 (2017, 2018)

One of the following situations applies to your client's return:

1. Line 5033 for QPP contributions requires an entry on line 5548 for total QPP pensionable earnings, or vice versa.
2. Line 5034 for CPP contributions requires an entry on line 5549 for total CPP pensionable earnings, or vice versa.

(2019, 2020)

One of the following situations applies to your client's return:

1. Line 50330 for total contributions on QPP pensionable earnings requires an entry on line 50329 for total QPP pensionable earnings, or vice versa.
2. Line 50340 for total contributions on CPP pensionable earnings requires an entry on line 50339 for total CPP pensionable earnings, or vice versa.

95821 (2017, 2018)

There are entries on the Form SK428 for the amount for dependent children and one of the following situations applies to your client's return:

1. There is an entry on line 6370 but no entry on line 5821, or vice versa.
2. You have indicated that your client is deceased. Delete the entries for the amount for dependent children as this is not allowed on the subsection 70(1) return for a deceased person.

(2019, 2020)

There are entries on the Form SK428 for the amount for dependent children and one of the following situations applies to your client's return:

1. There is an entry on line 58209 but no entry on line 58210, or vice versa.
2. You have indicated that your client is deceased. Delete the entries for the amount for dependent children as this is not allowed on the subsection 70(1) return for a deceased person.

95829 (2017, 2018)

There is an entry on lines 317 and/or 5829 for EI premiums on self-employment and other eligible earnings and one of the following situations applies to your client's return:

1. There is no entry on line 122, 135, 137, 139, 141, 143, 5493 or 5494.
2. The province of residence is Quebec and there is an entry on line 5829. This line is not valid for Quebec returns.

(2019, 2020)

There is an entry on lines 31217 and/or 58305 for EI premiums on self-employment and other eligible earnings and one of the following situations applies to your client's return:

1. There is no entry on line 12200, 13500, 13700, 13900, 14100, 14300, 54493 or 54494.
2. The province of residence is Quebec and there is an entry on line 58305. This line is not valid for Quebec returns.

95830 (2017, 2018)

There is an entry on line 362 on the federal Schedule 1 and/or on line 5830 on the provincial Form 428 for the volunteer firefighters' amount and one of the following situations applies to your client's return:

1. Line 362 requires an entry on line 5830 on the Form MB428 or the Form BC428, as applicable, or vice versa.
2. Line 5830 differs from the maximum allowable.
3. You are filing a return for multiple jurisdictions. There is an entry on line 5830 but no income is allocated to Newfoundland and Labrador.

(2019)

There is an entry on line 31220 on page 6 of the return and/or on line 58315 on the provincial Form 428 for the volunteer firefighters' amount and one of the following situations applies to your client's return:

1. Line 31220 requires an entry on line 58315 on the Form NL428, Form MB428 or the Form BC428, as applicable, or vice versa.
2. Line 58315 differs from the maximum allowable.
3. You are filing a return for multiple jurisdictions. There is an entry on line 58315 but no income is allocated to Newfoundland and Labrador.

(2020)

There is an entry on line 31220 on page 6 of the return and/or on line 58315 on the provincial Form 428 for the volunteer firefighters' amount and one of the following situations applies to your client's return:

1. Line 31220 requires an entry on line 58315 on the Form NL428, Form MB428 or the Form BC428, as applicable, or vice versa.

2. Line 31220 requires an entry on line 58315 on the Form SK428.
3. Line 58315 cannot differ from the maximum allowable amount.

95831 (2017, 2018)

There is an entry on line 214 or on line 5831 on the Form NL428 for the Newfoundland and Labrador child care amount and one of the following situations applies to your client's return:

1. There is an entry on line 5831 but no entry on line 214, or vice versa.
2. Line 214 does not equal line 5831.

(2019)

There is an entry on line 21400 or on line 58320 on the Form NL428 for the Newfoundland and Labrador child care amount and one of the following situations applies to your client's return:

1. There is an entry on line 58320 but no entry on line 21400, or vice versa.
2. Line 21400 does not equal line 58320.

(2020)

There is an entry on line 21400 or on line 58320 for the Newfoundland and Labrador child care amount and one of the following situations applies to your client's return:

1. Line 21400 requires an entry on line 58320, or vice versa.
2. Line 21400 must equal line 58320.
3. Line 58320 is only allowable for residents of Newfoundland and Labrador.

95836 (2017, 2018)

There is an entry on line 314 on the Schedule 1 for the pension income amount but no entry on line 5836 on the provincial or territorial Form 428, or vice versa.

(2019, 2020)

There is an entry on line 31400 on page 6 of the return for the pension income amount but no entry on line 58360 on the provincial or territorial Form 428, or vice versa.

95845 (2017, 2018)

There is an entry on line 395 on the federal Schedule 1 and/or on line 5845 for the search and rescue volunteers' amount and one of the following situations applies to your client's return:

1. There is an entry on line 395 but no entry on line 5845 on the Form MB428 or the Form BC428, as applicable, or vice versa.
2. Line 5845 differs from the maximum allowable.

(2019)

There is an entry on line 31240 on page 6 of the return and/or on line 58316 for the search and rescue volunteers' amount and one of the following situations applies to your client's return:

1. There is an entry on line 31240 but no entry on line 58316 on the Form NL428, Form MB428 or the Form BC428, as applicable, or vice versa.
2. Line 58316 differs from the maximum allowable.

(2020)

There is an entry on line 31240 on page 6 of the return and/or on line 58316 for the search and rescue volunteers' amount and one of the following situations applies to your client's return:

1. Line 31240 requires an entry on line 58316 on the Form NL428, Form MB428 or the Form BC428, as applicable, or vice versa.
2. Line 31240 requires an entry on line 58316 on the Form SK428.
3. Line 58316 cannot differ from the maximum allowable amount.

95900 (2017, 2018)

There is an entry on line 5900 on the Schedule NU(S2) for the spouse's or common-law partner's amount for young children and one of the following situations applies to your client's return:

1. There is also an entry on line 5823 on the Form NU428. You cannot have an entry on both lines.
2. The province or territory of residence is not Nunavut.

(2019, 2020)

There is an entry on line 59000 on the Schedule NU(S2) for the spouse's or common-law partner's amount for young children and one of the following situations applies to your client's return:

1. There is also an entry on line 58230 on the Form NU428. You cannot have an entry on both lines.
2. The province or territory of residence is not Nunavut.

95901 (2017, 2018)

There is an entry on line 5901 on the Schedule SK(S2) for the spouse's or common-law partner's amount for dependent children. There is also an entry on line 5821 on the Form SK428. You cannot have an entry on both lines.

(2019, 2020)

There is an entry on line 59010 on the Schedule SK(S2) for the spouse's or common-law partner's amount for dependent children. There is also an entry on line 58210 on the Form SK428. You cannot have an entry on both lines.

95902 (2017, 2018)

There is an entry on line 6070 on the Schedule MB428-A for the age amount for spouse or common-law partner. An entry is required on line 5864 on the Form MB428 and on line 5902 on the Schedule MB(S2).

(2019, 2020)

There is an entry on line 60700 on the Schedule MB428-A for the age amount for spouse or common-law partner. An entry is required on line 58640 on the Form MB428 and on line 59020 on the Schedule MB(S2).

95907 (2017, 2018)

There is an entry on line 6071 on the Schedule MB428-A for the disability amount for spouse or common-law partner. An entry is required on line 5907 on the Schedule MB(S2).

(2019, 2020)

There is an entry on line 60710 on the Schedule MB428-A for the disability amount for spouse or common-law partner. An entry is required on line 59070 on the Schedule MB(S2).

96011 (2018)

There is an entry on line 6011 on the Schedule 14 for an amount for eligible spouse or common-law partner but your client's marital status is not married or living common-law.

(2019, 2020)

There is an entry on line 60101 on the Schedule 14 for an amount for eligible spouse or common-law partner but your client's marital status is not married or living common-law.

96053 (2017, 2018)

Line 6053 on the Form BC479 for the mining exploration tax credit allocated from a partnership cannot be greater than line 6051 for the mining exploration tax credit.

(2019, 2020)

Line 60530 on the Form BC479 for the mining exploration tax credit allocated from a partnership cannot be greater than line 60510 for the mining exploration tax credit.

96055 (2017, 2018)

There is an entry on line 6055 on the Form BC479 for the British Columbia training tax credit for individuals. An entry is required on line 6343, 6344, 6345 or 6346 on the Form T1014.

(2019, 2020)

There is an entry on line 60550 on the Form BC479 for the British Columbia training tax credit for individuals. An entry is required on line 63430, 63440, 63450 or 63460 on the Form T1014.

96056 (2017, 2018)

There is an entry on line 6056 on the Form BC479 for the British Columbia training tax credit for employers and one of the following situations applies to your client's return:

1. There is no entry on line 6347, 6348 or 6349 on the Form T1014-1.
2. There is also an entry on line 6063 for the shipbuilding and ship repair industry tax credit. You cannot have an entry on both lines.

(2019, 2020)

There is an entry on line 60560 on the Form BC479 for the British Columbia training tax credit for employers and one of the following situations applies to your client's return:

1. There is no entry on line 63470, 63480 or 63490 on the Form T1014-1.
2. There is also an entry on line 60570 for the shipbuilding and ship repair industry tax credit. You cannot have an entry on both lines.

96094 (2017, 2018)

There is an entry on line 6094 on the Form T1256-2 for the Manitoba employee share purchase tax credit but no entry on line 6137 on the Form MB479, or vice versa.

(2019, 2020)

There is an entry on line 60940 on the Form T1256-2 for the Manitoba employee share purchase tax credit but no entry on line 61490 on the Form MB479, or vice versa.

96110 (2017, 2018)

There are entries on lines 6110, 6112, 6114, 6121 and/or 6123 on the Form ON-BEN and one of the following situations applies to your client's return:

1. There must be an entry on line 6118 to apply for the Ontario energy and property tax credit.
2. There must be an entry on line 6119 to apply for the Northern Ontario energy credit.
3. There must be an entry on line 6113 to apply for the Ontario senior homeowners' property tax grant.

(2019, 2020)

There are entries on lines 61100, 61120, 61140, 61210 and/or 61230 on the Form ON-BEN and one of the following situations applies to your client's return:

1. There must be an entry on line 61020 to apply for the Ontario energy and property tax credit.
2. There must be an entry on line 61040 to apply for the Northern Ontario energy credit.
3. There must be an entry on line 61070 to apply for the Ontario senior homeowners' property tax grant.

96113 (2017, 2018)

There is an entry on line 6113 on the Form ON-BEN to apply for the Ontario senior homeowners' property tax grant but there is no entry on line 6112.

(2019, 2020)

There is an entry on line 61070 on the Form ON-BEN to apply for the Ontario senior homeowners' property tax grant but there is no entry on line 61120.

96114 (2017, 2018)

There is an entry on line 6114 on the Form MB479 for the Manitoba education property tax credit advance received. There is also an entry on line 9914 to indicate that your client received no advance tax credit. You cannot have an entry on both lines.

(2019, 2020)

There is an entry on line 61140 on the Form MB479 for the Manitoba education property tax credit advance received. There is also an entry on line 9914 to indicate that your client received no advance tax credit. You cannot have an entry on both lines.

96118 (2017, 2018)

There is an entry on line 6118 on the Form ON-BEN to apply for the Ontario energy and property tax credit but there is no entry on line 6110, 6112, 6114, 6121 or 6123.

(2019, 2020)

There is an entry on line 61020 on the Form ON-BEN to apply for the Ontario energy and property tax credit but there is no entry on line 61100, 61120, 61140, 61210 or 61230.

96119 (2017, 2018)

There is an entry on line 6119 on the Form ON-BEN to apply for the Northern Ontario energy credit but there is no entry on line 6110, 6112, 6121 or 6123.

(2019, 2020)

There is an entry on line 61040 on the Form ON-BEN to apply for the Northern Ontario energy credit but there is no entry on line 61100, 61120, 61210 or 61230.

96125 (2017, 2018)

Line 6125 on the Form MB479 for the Manitoba primary caregiver tax credit cannot exceed the maximum allowable.

(2019, 2020)

Line 61260 on the Form MB479 for the Manitoba primary caregiver tax credit cannot exceed the maximum allowable.

96130 (2017, 2018)

For Manitoba residents reporting social benefits on line 145, enter the percentage value from box 14 on the T5007 slip on line 6130. If your client did not receive any social benefits from the province, enter 100 on line 6130. Where your client received social benefits from the province for the entire year, enter 101 on line 6130.

(2019, 2020)

For Manitoba residents reporting social benefits on line 14500, enter the percentage value from box 14 on the T5007 slip on line 61255. If your client did not receive any social benefits from the province, enter 100 on line 61255. If your client received social benefits from the province for the entire year, enter 101 on line 61255.

96132 (2017)

There is an entry on line 6132 on the Form T4164 for the Manitoba odour-control tax credit but the province or territory of residence is not Manitoba.

96135 (2017, 2018)

Line 6135 on the Form MB479 for the Manitoba community enterprise development tax credit cannot exceed line 6845 on the Form T1256 or \$27,000, whichever is less.

(2019, 2020)

Line 61484 on the Form MB479 for the Manitoba community enterprise development tax credit cannot exceed line 60835 on the Form T1256 or \$27,000, whichever is less.

96145 (2017)

There is an entry on line 6145 on the Form MB479 for the Manitoba advance tuition fee income tax rebate and one of the following situations applies to your client's return:

1. There is also an entry on line 6086 on the Form MB428. You cannot have an entry on both lines.
2. Line 6145 is greater than line 320 on the federal Schedule 11.

96190 (2017, 2018)

Line 6190 on the Form NL428 for the venture capital tax credit cannot be greater than \$75,000.

(2019, 2020)

Line 61820 on the Form NL428 for the venture capital tax credit cannot be greater than \$75,000.

96197 (2017, 2018)

There are entries on the Form NS428 for the Nova Scotia low-income tax reduction and one of the following situations applies to your client's return:

1. There is an entry on line 6197 for the reduction for the spouse or common-law partner. There is also an entry on line 6199 for the eligible dependant. You cannot have an entry on both lines.
2. You have indicated this is a pre-bankruptcy return. Delete all entries as the low-income tax reduction is not allowed on a pre-bankruptcy return.

(2019, 2020)

There are entries on the Form NS428 for the Nova Scotia low-income tax reduction and one of the following situations applies to your client's return:

1. There is an entry on line 61970 for the reduction for the spouse or common-law partner. There is also an entry on line 61990 for the eligible dependant. You cannot have an entry on both lines.
2. You have indicated this is a pre-bankruptcy return. Delete all entries as the low-income tax reduction is not allowed on a pre-bankruptcy return.

96228 (2017, 2018)

The province of residence is Nova Scotia and one of the following situations applies to your client's return:

1. There is an entry on line 479 but no entry on line 6228 on the Form NS428 for the volunteer firefighters and ground search and rescue tax credit.
2. You have indicated this is a pre-bankruptcy return. Delete line 6228 as this tax credit is not allowed on a pre-bankruptcy return.

(2019, 2020)

The province of residence is Nova Scotia and one of the following situations applies to your client's return:

1. There is an entry on line 47900 but no entry on line 62400 on the Form NS428 for the volunteer firefighters and ground search and rescue tax credit.
2. You have indicated this is a pre-bankruptcy return. Delete line 62400 as this tax credit is not allowed on a pre-bankruptcy return.

96247 (2017, 2018)

There is an entry on the Form NT479 on line 6247 for the supplement for spouse or common-law partner and/or on line 6249 for total cost of living tax credit supplement. However, your client's marital status is other than married or living common-law.

(2019, 2020)

There is an entry on the Form NT479 on line 62470 for the supplement for spouse or common-law partner and/or on line 62490 for total cost of living tax credit supplement. However, your client's marital status is other than married or living common-law.

96251 (2017, 2018)

You have indicated this is a pre-bankruptcy return. Delete lines 6247, 6248, 6249, 6250 and/or 6251 from the Form NT479 as the Northwest Territories cost of living tax credit is not allowed on a pre-bankruptcy return.

(2019, 2020)

You have indicated this is a pre-bankruptcy return. Delete lines 62460, 62470, 62480, 62490 and/or 62510 from the Form NT479 as the Northwest Territories cost of living tax credit is not allowed on a pre-bankruptcy return.

96266 (2017, 2018)

You have indicated this is a pre-bankruptcy return. Delete line 6266 from the Form ON479 as the Ontario focused flow-through share tax credit is not allowed on a pre-bankruptcy return.

(2019, 2020)

You have indicated this is a pre-bankruptcy return. Delete line 63220 from the Form ON479 as the Ontario focused flow-through share tax credit is not allowed on a pre-bankruptcy return.

96269 (2017, 2018)

You have indicated this is a pre-bankruptcy return. Delete lines 6269 and/or 6097 from the Form ON428 as the Ontario tax reduction for dependent children and/or infirmed dependants is not allowed on a pre-bankruptcy return.

(2019, 2020)

You have indicated this is a pre-bankruptcy return. Delete lines 60969 and/or 60970 from the Form ON428 as the Ontario tax reduction for dependent children and/or infirmed dependants is not allowed on a pre-bankruptcy return.

96305 (2017, 2018)

There is an entry on line 6305 on the Form ON479 for the Ontario seniors' public transit tax credit but the taxpayer was less than 65 years of age on January 1 of the tax year according to the Canada Revenue Agency's records. Verify the date of birth or delete line 6305.

(2019, 2020)

There is an entry on line 63100 on the Form ON479 for the Ontario seniors' public transit tax credit but the taxpayer was less than 65 years of age on January 1 of the tax year according to the Canada Revenue Agency's records. Verify the date of birth or delete line 63100.

96310 (2017, 2018)

You have indicated that this is a pre-bankruptcy return. Delete line 6310 from the Form ON428 as the Ontario political contribution tax credit is not allowed on a pre-bankruptcy return.

(2019, 2020)

You have indicated that this is a pre-bankruptcy return. Delete line 63110 from the Form ON428 as the Ontario political contribution tax credit is not allowed on a pre-bankruptcy return.

96336 (2017, 2018)

There is an entry on line 6336 on the Form PE428 for the Prince Edward Island age reduction for self. The date of birth you have indicated for your client does not agree with the date of birth on the Canada Revenue Agency's records. Please confirm the date of birth with your client. Where the date is correct, your client should contact the tax services office to resolve the discrepancy. Ensure the name and social insurance number belong to the taxpayer for whom you are preparing the return.

(2019, 2020)

There is an entry on line 63380 on the Form PE428 for the Prince Edward Island age reduction for self. The date of birth you have indicated for your client does not agree with the date of birth on the Canada Revenue Agency's records. Please confirm the date of birth with your client. Where the date is correct, your client should contact the tax services office to resolve the discrepancy. Ensure the name and social insurance number belong to the taxpayer for whom you are preparing the return.

96340 (2017, 2018)

There are entries on the Form PE428 for the Prince Edward Island low-income tax reduction and one of the following situations applies to your client's return:

1. There is an entry on line 6340 for the reduction for the spouse or common-law partner. There is also an entry on line 6341 for the eligible dependant. You cannot have an entry on both lines.
2. You have indicated this is a pre-bankruptcy return. Delete all entries as the tax reduction is not allowed on a pre-bankruptcy return.
3. You have indicated your client is deceased. Delete all entries as the tax reduction is not allowed on the subsection 70(1) return for a deceased person.

(2019, 2020)

There are entries on the Form PE428 for the Prince Edward Island low-income tax reduction and one of the following situations applies to your client's return:

1. There is an entry on line 63390 for the reduction for the spouse or common-law partner. There is also an entry on line 63410 for the eligible dependant. You cannot have an entry on both lines.

2. You have indicated this is a pre-bankruptcy return. Delete all entries as the tax reduction is not allowed on a pre-bankruptcy return.
3. You have indicated your client is deceased. Delete all entries as the tax reduction is not allowed on the subsection 70(1) return for a deceased person.

96350 (2017, 2018)

Line 6350 on the Form PE428 for the Prince Edward Island equity tax credit cannot be greater than the maximum allowable.

(2019, 2020)

Line 63500 on the Form PE428 for the Prince Edward Island equity tax credit cannot be greater than the maximum allowable.

96351 (2017, 2018)

The province of residence is Prince Edward Island and one of the following situations applies to your client's return:

1. Line 6351 on the Form PE428 for the volunteer firefighter tax credit is less than the maximum allowable amount.
2. You have indicated this is a pre-bankruptcy return. Delete line 6351 as this credit is not allowed on a pre-bankruptcy return.
3. There is an entry on line 479 for PE tax credits but there is no entry on line 6351.

(2019, 2020)

The province of residence is Prince Edward Island and one of the following situations applies to your client's return:

1. Line 63510 on the Form PE428 for the volunteer firefighter tax credit is less than the maximum allowable amount.
2. You have indicated this is a pre-bankruptcy return. Delete line 63510 as this credit is not allowed on a pre-bankruptcy return.
3. There is an entry on line 47900 for PE tax credits but there is no entry on line 63510.

96387 (2017, 2018)

There is an entry on line 6387 on the Form YT479 for the small business investment tax credit. Delete the entry as the client must be at least 19 years of age to be eligible for this credit.

(2019)

There is an entry on line 63810 on the Form YT479 for the small business investment tax credit. Delete the entry as the client must be at least 19 years of age to be eligible for this credit.

(2020)

There is an entry on line 63810 on the Form YT479 for the business investment tax credit. Delete the entry as the client must be at least 19 years of age to be eligible for this credit.

96394 (2017, 2018)

There is an entry on line 6390 on the Form NU479 for the Nunavut cost of living tax credit and one of the following situations applies to your client's return:

1. Line 6390 is greater than \$1,200 and less than \$1,456 but there is no entry on line 6394 for the cost of living supplement.
2. You have indicated this is a pre-bankruptcy return. Delete all the entries for the cost of living tax credit as it is not allowed on a pre-bankruptcy return.

(2019, 2020)

There is an entry on line 63990 on the Form NU479 for the Nunavut cost of living tax credit and one of the following situations applies to your client's return:

1. Line 63990 is greater than \$1,500 and less than \$1,756 but there is no entry on line 63940 for the cost of living supplement.
2. You have indicated this is a pre-bankruptcy return. Delete all entries for the cost of living tax credit as it is not allowed on a pre-bankruptcy return.

96469 (2017, 2018)

There is an entry on line 469 for the eligible educator school supply tax credit but no entry on line 468 for the supplies expenses, or vice versa.

(2019, 2020)

There is an entry on line 46900 for the eligible educator school supply tax credit but no entry on line 46800 for the supplies expenses, or vice versa.

96505 (2017, 2018)

There are entries on lines 6505, 6507 and/or 6509 on the Form RC71 for discounting transactions but there is no discounter code, or vice versa. Where the return was not discounted, delete all entries on these lines as well as the discounter code.

(2019, 2020)

There are entries on lines 65050, 65070 and/or 65090 on the Form RC71 for discounting transactions but there is no discounter code, or vice versa. Where the return was not discounted, delete all entries on these lines as well as the discounter code.

96509 (2017, 2018)

Line 6509 for the date of discounting transaction must be eight digits and in YYYYMMDD format.

(2019, 2020)

Line 65090 for the date of discounting transaction must be eight digits and in YYYYMMDD format.

96782 (2017, 2018)

There is an entry on line 6782 on the Form T691 for a loss created or increased by CCA and carrying charges claimed on certified film property. An entry on line 221 for carrying charges and interest expenses, or on line 232 for other deductions, is required.

(2019, 2020)

There is an entry on line 67820 on the Form T691 for a loss created or increased by CCA and carrying charges claimed on certified film property. An entry on line 22100 for carrying charges and interest expenses, or on line 23200 for other deductions, is required.

96795 (2017, 2018)

One of the following situations applies to your client's return:

1. Line 6794 for child care expenses incurred for a child age 6 or younger cannot be greater than line 6795 for total child care expenses paid in the year.
2. There are entries on lines 214, 6794, 6796, 6798 and/or 6801 on the Form T778 but no entry on line 6795.

(2019, 2020)

One of the following situations applies to your client's return:

1. Line 67954 for child care expenses incurred for a child age 6 or younger cannot be greater than line 67950 for total child care expenses paid in the year.
2. There are entries on lines 21400, 67954, 67960, 67980 and/or 67990 on the Form T778 but no entry on line 67950.

96802 (2017)

There are entries on the Form T1032, Joint election to split pension income, and one of the following situations applies to your client's return:

1. There is an entry on line 116 for the elected split-pension amount but no entry on line 6802 or on line 6806 for the eligible pension income.
2. There is an entry on line 210 for the deduction for elected split-pension amount but no entry on line 6802 or on line 6806.
3. There is an entry on line 210. The amount calculated for (line 115 plus line 129 plus line 130 minus line 5344 minus line 5508 minus line 5511) cannot be zero.

(2018)

There are entries on the Form T1032, Joint election to split pension income, and one of the following situations applies to your client's return:

1. There is an entry on line 116 for the elected split-pension amount but no entry on line 6802 or on line 6806 or on line 6807 for the eligible pension income.
2. There is an entry on line 210 for the deduction for elected split-pension amount but no entry on line 6802 or on line 6806 or on line 6807.
3. There is an entry on line 210. The amount calculated for (line 115 plus line 129 plus line 130 minus line 5344 minus line 5508 minus line 5511) cannot be zero.

(2019, 2020)

There are entries on the Form T1032, Joint election to split pension income, and one of the following situations applies to your client's return:

1. There is an entry on line 11600 for the elected split-pension amount but no entry on line 68020 or on line 68025 or on line 68026 for the eligible pension income.
2. There is an entry on line 21000 for the deduction for elected split-pension amount but no entry on line 68020 or on line 68025 or on line 68026.
3. There is an entry on line 21000. The amount calculated for (line 11500 plus line 12900 plus line 13000 minus line 53440 minus line 55080 minus line 55110) cannot be zero.

96808 (2017, 2018)

There is an entry on line 6808 on the Form T936 for other investment expenses. An entry on line 141 for net farming income (or loss) and/or on line 143 for net fishing income (or loss) and/or on line 232 for other deductions, is required.

(2019, 2020)

There is an entry on line 68080 on the Form T936 for other investment expenses. An entry on line 14100 for net farming income (or loss) and/or on line 14300 for net fishing income (or loss) and/or on line 23200 for other deductions, is required.

96810 (2017, 2018)

There is an entry on line 6810 on the Form T936 for other property income. An entry is also required on one or more of the following lines:

1. Line 114 for CPP/QPP benefits.
2. Line 115 for other pensions of superannuation income.
3. Line 130 for other income.
4. Line 141 for net farming income (or loss).
5. Line 143 for net fishing income (or loss).
6. Line 251 for limited partnership losses of previous years.

(2019, 2020)

There is an entry on line 68100 on the Form T936 for other property income. An entry is also required at one or more of the following lines:

1. Line 11400 for CPP/QPP benefits.
2. Line 11500 for other pensions of superannuation income.
3. Line 13000 for other income.
4. Line 14100 for net farming income (or loss).

5. Line 14300 for net fishing income (or loss).
6. Line 25100 for limited partnership losses of previous years.

96811 (2017, 2018)

There is an entry on line 6811 on the Form T936 for 50% of income from the recovery of exploration and development expenses. An entry on line 130 for other income is required. Line 130 must include the amount on line 6811.

(2019, 2020)

There is an entry on line 68110 on the Form T936 for 50% of income from the recovery of exploration and development expenses. An entry on line 13000 for other income is required. Line 13000 must include the amount on line 68110.

96836 (2017, 2018)

Line 6836 on the Form T1206 for total split income cannot be less than line 6835 for taxable amount of dividends.

(2019, 2020)

Line 68360 on the Form T1206 for total split income cannot be less than line 68330 for taxable amount of dividends.

98001 (2017, 2018)

There is an entry on line 6248 on the Form NT479 for the basic credit for spouse or common-law partner. There is also an entry on line 8001 to indicate that the “basic credit for self” claimed by the spouse or common-law partner is \$0. Please review your entries and make the necessary corrections.

(2019, 2020)

There is an entry on line 62480 on the Form NT479 for the basic credit for spouse or common-law partner. There is also an entry on line 8001 to indicate that the “basic credit for self” claimed by the spouse or common-law partner is \$0. Please review your entries and make the necessary corrections.

99915 (2017, 2018)

There is no entry on any of the income lines 101 through 146. Where your client has income, enter the appropriate amounts. Where your client has no income, enter 7 on line 9915.

(2019, 2020)

There is no entry on any of the income lines 10100 through 14600. Where your client has income, enter the appropriate amounts. Where your client has no income, enter 1 on line 9915.

99917 (2017, 2018)

One of the following situations applies to your client’s return:

1. There is an entry on line 113 for old age security (OAS) pension. There is also an entry on line 9917 to indicate that no OAS pension was received. You cannot have an entry on both lines.
2. There is no entry on line 146 for net federal supplements. Please review your client’s documents to determine the entries required.
3. There is an entry on line 9917 but your client is less than 65 years of age. Please verify the date of birth or delete the entry on line 9917.

(2019, 2020)

One of the following situations applies to your client's return:

1. There is an entry on line 11300 for old age security (OAS) pension. There is also an entry on line 9917 to indicate that no OAS pension was received. You cannot have an entry on both lines.
2. There is no entry on line 14600 for net federal supplements. Please review your client's documents to determine the required entry.
3. There is an entry on line 9917 but your client is less than 65 years of age. Please verify the date of birth or delete the entry on line 9917.

99918 (2017, 2018, 2019, 2020)

There is information for the spouse's or common-law partner's net income on page 1 of the return. There is also an entry on line 9918 to indicate that the spouse or common-law partner had no net income. You cannot have an entry on both lines.

910026 (2019, 2020)

One of the following situations applies to your client's return:

1. You have indicated on page 2 of the return that you have income that is exempt under the Indian Act but there is no entry on the Form T90, Income Exempt under the Indian Act.
2. There are entries on the Form T90 reporting exempt income under the Indian Act but there is no indication on page 2 of the return that your client has any income that is exempt under the Indian Act.

945350 (2020)

There is an entry on line 45350 on page 7 of the return for the Canada training credit and one of the following situations applies to your client's return:

1. According to the Canada Revenue Agency's records, or as indicated on the return, your client is an immigrant to Canada after January 1 of the tax year. Delete the entry as this claim is not allowed on an immigrant return.
2. According to the date of birth on Canada Revenue Agency's records, your client is not eligible for the Canada training credit. Verify the date of birth or delete the entry.

958317 (2020)

There is an entry on line 58317 on the Form SK428 for the volunteer emergency medical first responders' amount and one of the following situations applies to your client's return:

1. There is also an entry on line 58315 for the volunteer firefighters' amount and/or on line 58316 for the search and rescue volunteers' amount. You cannot have an entry on more than one line.
2. Line 58317 cannot differ from the maximum allowable.

960491 (2019, 2020)

There are entries on the Form BC479 for the British Columbia venture capital tax credit and one of the following situations applies to your client's return:

1. The certificate number on line 60491 must consist of nine numeric digits.
2. There is an entry on line 60491 for the certificate number but no entry on line 60490 for the tax credit amount, or vice versa.

Please review the Certificate SBVC 10 and make the necessary corrections.

960496 (2019, 2020)

There are entries on the Form BC479 for the British Columbia venture capital tax credit and one of the following situations applies to your client's return:

1. The certificate number on line 60496 must be in nine numeric digits.
2. There is an entry on line 60496 for the certificate number but no entry on line 60495 for the tax credit amount, or vice versa.

Please review the Certificate SBVC 10 and make the necessary corrections.

961271 (2020)

There is a claim on line 61271 on the Form MB479 for the Manitoba senior economic recovery tax credit. According to the CRA's records, one of the following situations applies to your client's return:

1. Your client is not at least 65 years old.
2. Your client has already received the advance payment.

961272 (2020)

There is a claim on line 61272 on the Form MB479 for the Manitoba senior economic recovery tax credit for the spouse or common-law partner. According to the CRA's records, one of the following situations applies to your client's return:

1. Your client's marital status on December 31 was not married or living common-law, or was not married or living common-law at any time during the tax year.
2. The spouse or common-law partner is not at least 65 years old.
3. The spouse or common-law partner has already received the advance payment.

962250 (2019, 2020)

There is a claim on line 62250 on the Form T225 for the Nova Scotia innovation equity tax credit and one of the following situations applies to your client's return:

1. The taxpayer was less than 19 years of age according to the Canada Revenue Agency's records. This credit is only available to individuals who are 19 years of age or older on December 31. Verify the date of birth or delete line 62250.
2. The amount on line 62250 cannot be greater than \$250,000. Review the entry and make the necessary corrections.

962300 (2019, 2020)

There is an entry on line 62300 on the Form T224 for the Nova Scotia venture capital tax credit and one of the following situations applies to your client's return:

1. The taxpayer was less than 19 years of age according to the Canada Revenue Agency's records. This credit is only available to individuals who are 19 years of age or older on December 31. Verify the date of birth or delete line 62300.
2. The amount on line 62300 cannot be greater than \$75,000. Review the entry and make the necessary corrections.

963050 (2019, 2020)

There is an entry on line 63050 on the Form ON479 for the Ontario childcare access and relief from expenses tax credit and one of the following situations applies to your client's return:

1. Line 63050 requires an entry on line 21400 on the return for child care expenses.
2. You have indicated this is a pre-bankruptcy return. Delete all entries on line 63050 on the Form ON479 and on lines 63045 and/or 63047 on the Schedule ON479-A as this credit is not allowed on a pre-bankruptcy return.

963855 (2019, 2020)

There is an entry on line 63855 on the Form YT479 for the business carbon price rebate and one of the following situations applies to your client's return:

1. There are no rental (line 12599/12600) or self-employment (lines 12200, 13499/13500, 13699/13700, 13899/13900, 14099/14100, 14299/14300) activities reported on the return.
2. There are rental (line 12599/12600) and/or partnership income (line 12200) reported on the return but the province or territory of residence is not Yukon.
3. There are self-employment activities (lines 13499/13500, 13699/13700, 13899/13900, 14099/14100, 14299/14300) reported on the return but the taxing province is not Yukon or multiple jurisdictions (MJ).

Error codes in the Y00000 range

For the error codes in the Y00000 range, the “Y” identifies the sequence of the selected financial data (SFD) record in which the error was detected and the “NNNN” is replaced by the line number or the last valid line number. Note that the “Y” can be one digit (for the first to the ninth SFD) or two digits (for the tenth to the twelfth SFD).

A SFD statement is one or more of the following forms:

- SFD 01 – Form T776 for rental activities
- SFD 02 – Form T2125 for business activities
- SFD 03 – Form T2125 for professional activities
- SFD 04 – Form T2121 for fishing activities
- SFD 05 – Form T2042 for farming activities
- SFD 06 – Form T1163 for AgriStability and AgriInvest programs information and statement of farming activities
- SFD 07 – Form T777 for employment expenses and/or Form T777S for employment expenses for working at home due to COVID-19
- SFD 08 – Form TL2 for meals and lodging expenses
- SFD 09 – Form T1273 for harmonized AgriStability and AgriInvest programs information and statement of farming activities
- SFD 11 – Form T2091 for principal residence designation by an individual
- SFD 12 – Form T1255 for principal residence designation by the legal representative of a deceased individual

Y1NNNN (2017, 2018, 2019, 2020)

The entry on this line is not valid for processing purposes. The value entered on a line has a defined length, which for most lines is up to nine digits. This error could result from a missing delimiter such as “*” indicating the end of the line number and its value.

Y3NNNN (2017, 2018, 2019, 2020)

There is an invalid character in the free format area. Review the entries and contact your software developer if you need assistance.

Y5NNNN (2017, 2018, 2019, 2020)

This line number is not valid. Contact your software developer for assistance.

Y6NNNN (2017, 2018, 2019, 2020)

There is no entry on this line or the entry is not numeric. The last four digits of this message refer to the line number in question. Where the line in question could not be identified by the system, the digits are replaced by 0000. Please review the entire SFD record and make the necessary corrections. Contact your software developer if you need assistance.

Y80001 (2017, 2018, 2019, 2020)

The selected financial data (SFD) statement type entered is not valid. Please enter the valid code from the following list.

- 01 for rental operations
- 02 for business and commission operations
- 03 for professional operations
- 04 for fishing operations
- 05 for farming operations
- 06 for AgriStability and AgriInvest programs information and statement of farming activities for individuals
- 07 for employment expenses
- 08 for meals and lodging expenses
- 09 for harmonized AgriStability and AgriInvest programs information and statement of farming activities for individuals
- 11 for principal residence designation by an individual
- 12 for principal residence designation by the legal representative of a deceased individual

Y80002 (2017, 2018, 2019, 2020)

The industry code in this selected financial data (SFD) statement is not valid.

Y80003 (2017, 2018, 2019, 2020)

An entry for gross income is required for the selected financial data (SFD). Enter 1 where the gross income is zero or negative.

Y80004 (2017, 2018, 2019, 2020)

An entry for net income is required for the selected financial data (SFD). Enter 1 where the net income is zero.

Y80006 (2017, 2018, 2019, 2020)

One or more of the following situations apply to your client's return:

1. There is no entry for the rental property address on the Form T776, Statement of Real Estate Rentals.
2. There is no entry for the business address on the Form T2125, Statement of Business or Professional Activities.
3. There is no entry for the farm address on the Form T2042, Statement of Farming Activities.

4. There is no entry for the designated property address on the Form T2091, Principal residence designation by an individual.
5. There is no entry for the designated property address on the Form T1255, Principal residence designation by the legal representative of a deceased individual.

Y80007 (2017, 2018, 2019, 2020)

One of the following situations applies to a selected financial data (SFD) statement submitted with your client's return:

1. The fiscal period start date and/or end date is invalid
2. The fiscal period start date and/or end date is not in the YYYYMMDD format.
3. The fiscal period end date is before the fiscal period start date.
4. The fiscal period end date is not equal to the tax year.

Y80008 (2017, 2018, 2019, 2020)

The Participant Identification Number (PIN) entered under the "Participant Identification" section of the Statement A is invalid or is missing. You must enter a valid PIN to file your form online.

You can find your PIN on your AgriStability or AgriInvest statements.

If this is your first year applying for AgriInvest, please call the AgriInvest Administration at **1-866-367-8506** (8 a.m. to 5 p.m., Central standard time, Monday to Friday) or go to **agr.gc.ca/agriinvest** and select "Step 3. How to apply" to find out how to get a PIN.

Y80009 (2017, 2018, 2019, 2020)

Line 9950 for total commodity sales and program payments and/or line 9960 for total commodity purchases and repayment of program benefits on the selected financial data (SFD) type 06 do not balance with their respective totals.

Y80010 (2017, 2018, 2019, 2020)

Line 9946 for net income (or loss) on this selected financial data (SFD) record does not balance with total income minus total expenses, multiplied by the percentage share of the partnership, if applicable.

This error may also set when there are entries on lines that do not relate to the SFD type. For example, lines 8300, 8320, 8340, 8360, 8450, 8500, 8518 and/or 8519 relate to the Form T2125 when the SFD is type 02 for business or commission operations, but do not relate to the Form T2125 when the SFD is type 03 for professional operations.

Y80011 (2017, 2018, 2019, 2020)

The commodity code entered is not valid. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the "Commodity list" in the RC4060 guide and/or the RC4408 guide.

Y80012 (2017, 2018, 2019, 2020)

The name and/or address in the "Contact person information" section and/or the "Partnership information" section contain invalid characters.

Y80013 (2017, 2018, 2019, 2020)

The AgriStability and AgriInvest program business type is not 1 for sole proprietorship or 2 for partnership, or contains an invalid character.

Y80014 (2017, 2018, 2019, 2020)

The postal code on the selected financial data (SFD) record is not located in the same province or territory in which your client resided on December 31. However, there is no indication that the income is subject to tax in more than one jurisdiction. Please review your entries and make the necessary corrections.

Y80015 (2017)

The livestock inventory code entered in Section 7 (Livestock inventory valuation) on the Form T1273 is not valid, is missing, or is not valid for the province or territory of main farmstead. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Inventory code list” in RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

(2018, 2019, 2020)

The code entered in the “Livestock inventory valuation” section on the Form T1273, Statement A, is not valid, is missing, or is not valid for the province or territory of main farmstead. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Inventory code list” in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

Y80016 (2017)

The crops inventory code entered in Section 8 (Crop inventory valuation and productive capacity) on the Form T1273 is not valid, or is missing, or is not valid for the province or territory of main farmstead. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Inventory code list” in RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

(2018, 2019, 2020)

The code entered in the “Crop inventory valuation and productive capacity” section on the Form T1273, Statement A, is not valid, is missing, or is not valid for the province or territory of main farmstead. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Inventory code list” in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

Y80017 (2017)

The productive capacity code entered in Section 9 (Livestock productive capacity) on the Form T1273 is not valid. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Productive capacity list” in RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

(2018, 2019, 2020)

The code entered in the “Livestock productive capacity” section on the Form T1273, Statement A, is not valid. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Productive capacity list” in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

Y80018 (2017)

The purchased inputs code entered in Section 10 (Purchased inputs) on the Form T1273 is not valid. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Expense code list” and the “Commodity list” in RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

(2018, 2019, 2020)

The code entered in the “Purchased inputs” section on the Form T1273, Statement A, is not valid. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Commodity list” and the “Expense code list” in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

Y80019 (2017)

The deferred income and receivables code entered in Section 11 (Deferred income and receivables) on the Form T1273 is not valid. Please review your entries and make the necessary corrections. Refer to the “Commodity list” and the “Program payment lists” in RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide. Code 9574 from Section 4 (Other farming income) is also valid for Section 11.

(2018, 2019, 2020)

The code entered in the “Deferred income and receivables” section on the Form T1273, Statement A, is not valid. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Commodity list” and the “Program payment lists” in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide. Code 9574 from the “Other farming income” section is also valid for the “Deferred income and receivables” section.

Y80020 (2017)

The accounts payable code entered in Section 12 (Accounts payable) on the Form T1273 is not valid. Please review your entries and make the necessary corrections. Refer to the “Commodity list” and the “Expense code list” in RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

(2018, 2019, 2020)

The code entered in the “Accounts payable” section on the Form T1273, Statement A, is not valid. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Commodity list” and the “Expense code list” in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

Y80021 (2017)

The unit of measurement code entered in Section 8 (Crop inventory valuation and productive capacity) on the Form T1273 is not valid. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Units of measurement code list” in RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

(2018, 2019, 2020)

The unit of measurement code entered in the “Crop inventory valuation and productive capacity” section on the Form T1273, Statement A, is not valid. Please review your entries and make the necessary corrections. For a list of valid codes, refer to the “Units of measurement code list” in the RC4408, Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide.

Y80022 (2017)

One of the following situations applies to Section 1 (Participant information) on the Form T1273. Please review your entries and make the necessary corrections.

1. The province or territory of main farmstead indicated is either BC, MB, NB, NS or YT. An entry for the district, county, or municipality is required.
2. The province or territory of main farmstead indicated is either AB, SK, ON, QC, NL, PE, NT or NU, and there is an entry for the name and/or number of the district, county or municipality.

(2018, 2019, 2020)

One of the following situations applies in the “Other farming information” section on the Form T1273, Statement A. Please review your entries and make the necessary corrections.

1. The province or territory of main farmstead indicated is either BC, MB, NB, NS or YT. An entry for the district, county, or municipality is required.
2. The province or territory of main farmstead indicated is either AB, SK, ON, QC, NL, PE, NT or NU, and there is an entry for the name and/or number of the district, county or municipality.

Y80023 (2017)

The method of accounting is indicated is 1 (Accrual) and one of the following situations applies to the Form T1273. Please review your entries and make the necessary corrections.

1. There are entries for the end of year price in Section 7 (Livestock inventory valuation) and/or Section 8 (Crop inventory valuation and productive capacity).
2. There are entries in Sections 10 (Purchased inputs), Section 11 (Deferred income and receivables) and/or Section 12 (Accounts payable).

(2018, 2019, 2020)

The method of accounting indicated is 1 (Accrual) and one of the following situations applies to the Form T1273, Statement A. Please review your entries and make the necessary corrections.

1. There are entries for the “End of year price \$” in the “Crop inventory valuation and productive capacity” section and/or the “Livestock inventory valuation” section.
2. There are entries in the “Purchased inputs” section, the “Deferred income and receivables” section, and/or the “Accounts payable” section.

Y80024 (2017)

The method of accounting on the farming or AgriStability and AgriInvest record is 1 (Accrual) and there is an entry on line 9937, 9938, 9941 or 9942. Please change your method of accounting to 2 (Cash) or remove the entry from these lines.

(2018, 2019, 2020)

The method of accounting indicated is 1 (Accrual) and there is an entry on line 9937, 9938, 9941 or 9942. Please change your method of accounting to 2 (Cash) or remove the entry from these lines.

Y80025 (2017)

A valid PIN is required for each partner listed in Section 6 (Summary of income and expenses, Partnership information). A missing or invalid PIN will cause delays in the processing of your application.

(2018, 2019, 2020)

A valid PIN is required for each partner listed in the “Partnership information” section. A missing or invalid PIN will cause processing delays.

Y80026 (2017)

The sum of the percentage shares for all lines under “Partnership information” on the Form T1163 or the Form T1273 does not equal 100%. Please review your entries and make the necessary corrections.

(2018, 2019, 2020)

The sum of the percentage shares for all lines in the “Partnership information” section on the Statement A does not equal 100%. Please review your entries and make the necessary corrections.

Y80027 (2017)

There is an entry for ending inventory in Section 8 (Crop inventory valuation and productive capacity) on the Form T1273. The corresponding code for this entry is listed as perishable and should not have an ending inventory. Please review your entries and make the necessary corrections.

(2018, 2019, 2020)

There is an entry for “Ending inventory” in the “Crop inventory valuation and productive capacity” section on the Form T1273, Statement A. The corresponding code for this entry is listed as perishable and should not have an ending inventory. Please review your entries and make the necessary corrections.

Y80028 (2017)

There is a duplicate production (crop) insurance contract or identification number on the Form T1273. Please review your entries and make the necessary corrections.

(2018, 2019, 2020)

There are duplicate “Contract or Identification numbers” for crop or production insurance on the Form T1273, Statement A. Please review your entries and make the necessary corrections.

Y80029 (2017)

There is a duplicate participant identification number under “Partnership information” on the Form T1163 or the Form T1273. Please review your entries and make the necessary corrections.

(2018, 2019, 2020)

There is a duplicate “Participant Identification Number (PIN)” in the “Partnership information” section on the Statement A. Please review your entries and make the necessary corrections.

Y80030 (2017)

One of the following situations applies to your client’s AgriStability and AgriInvest return:

1. There is an entry for percentage share under “Partnership information” but there is no partner name.
2. There is a partner name with no corresponding percentage share.

(2018, 2019)

One of the following situations applies in the “Partnership information” section on the Statement A. Please review your entries and make the necessary corrections.

1. There is an entry for the percentage share but no corresponding individual partner name.
2. There is a partner name but no corresponding percentage share.

(2020)

One of the following situations applies in the “Partnership information” section on the Statement A. Please review your entries and make the necessary corrections.

1. There is an entry for the percentage share but no corresponding partner name.
2. There is a partner name but no corresponding percentage share.

Y80031 (2017)

You have indicated “Partnership” in Section 3 (Identification) of your client’s AgriStability and AgriInvest return, but there is no partnership information. Please review your entries and make the necessary corrections.

(2018, 2019, 2020)

You have indicated “Partnership” in the “Identification” section on the Statement A but the “Partnership information” section is blank. Please review your entries and make the necessary corrections.

Y80032 (2017)

One of the following situations applies to Section 2 (Other farming information) on the Form T1273. Please review your entries and make the necessary corrections.

1. The response is “No” to the question “Should this operation be combined with another operation for the program year.” However, “Add” was selected to add the PIN of another operation.
2. There is a PIN but there is no response (yes or no) to combine this operation with another operation.
3. There is no indication of “Add” or “Remove.”
4. There is no PIN but there is an entry of “Yes” to combine the operation with another.
5. There are entries in both “Add” and “Remove.”

(2018, 2019, 2020)

One of the following situations applies in the “Other farming information” section on the Form T1273, Statement A. Please review your entries and make the necessary corrections.

1. The response is “No” to the question “Should this operation be combined with another operation for the program year.” However, “Add” was selected to add the PIN of another operation.
2. There is a PIN but there is no response (Yes or No) to combine this operation with another operation.

3. There is no indication of “Add” or “Remove.”
4. There is no PIN but there is an entry of “Yes” to combine this operation with another operation.
5. There are entries in both “Add” and “Remove.”

Y80034 (2017, 2018, 2019, 2020)

There is no entry for the method of accounting, or there is an incorrect entry. Enter 1 for accrual. Enter 2 for cash.

Y80037 (2017, 2018, 2019, 2020)

There is a check to the question “If you have a contact person, check here” but there is no contact person information. Please review your entries and make the necessary corrections.

Y80038 (2017)

There is an indication to send the calculation of program benefits for the AgriStability program to the contact person. Please provide all of the following information:

1. First and last name, or business name
2. Address
3. City or town
4. Province or territory

(2018, 2019, 2020)

You have indicated you want a copy of the Calculation of Program Benefits (COB) for the AgriStability program to be sent to your contact person in the “Contact person information” section of the Form T1273, Statement A. Please provide all of the following information:

1. First and last name, or business name
2. Address
3. City or town
4. Province or territory
5. Postal code

Y80039 (2017)

One of the following situations applies to your client’s AgriStability and AgriInvest return. Please review your entries and make the necessary corrections.

1. There is an indication that your client has not completed a production cycle, but no indication that it was due to disaster circumstances.
2. There is an indication that your client has completed a production cycle on at least one of the commodities produced, but there is also a response to the question, “If ‘no’ to the above question, were you unable to complete a production cycle due to disaster circumstances?”

(2018, 2019, 2020)

One of the following situations applies in the “Your farming information” section on the Statement A. Please review your entries and make the necessary corrections.

1. The answer is “Yes” to the question “Have you completed a production cycle on at least one of the commodities you produced?” but there is also a response to the question “If ‘No’ to the above question, were you unable to complete a production cycle due to disaster circumstances?”
2. The answer is “No” to the question “Have you completed a production cycle on at least one of the commodities you produced?” but there is no answer (Yes or No) to the question “If ‘No’ to the above question, were you unable to complete a production cycle due to disaster circumstances?”

Y89939 (2020)

You have submitted a Form T777S using the temporary flat rate method with a claim on line 9939 for home office expenses due to COVID-19. Line 9939 cannot exceed \$400.

Y89945 (2020)

You have submitted a Form T777S to claim employment expenses for working at home due to COVID-19. You cannot use both option 1 (temporary flat rate method with entry on line 9939) and option 2 (detailed method with entry on any of lines 8810, 9270, 9945 and/or 9368). You must choose only one of the two options. Please review your entries and make the necessary corrections.

Y89954 (2017, 2018, 2019, 2020)

You have submitted a Form T2091 or Form T1255 to designate a property as a principal residence. An entry on lines 9954, 9955 and 9956 must be present at the same time. There cannot be an entry on one line without an entry at both the other two lines. Please review your entries and make the necessary corrections.