



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Electronic Filers Manual

## Chapter 2 Error Messages

### 2015, 2016, 2017 and 2018 Income Tax and Benefit Returns

**Ce document est  
disponible en français**

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## What's new

For the 2019 tax-filing season, EFILE accepts the current tax year (2018) plus up to three prior tax years (2015, 2016 and 2017). 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 2018 income tax return. Please note that the lists do not include:

- Spelling corrections
- Grammatical corrections
- Formatting changes
- Revisions to improve readability

### The following error codes have been added:

2329	46014	90449	92330	95461	96011	6NNNN	Y6NNNN	
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### The following error codes have been deleted:

334	360	351	552	2316	2317	45838	46088	90424
96132	96145							

### The following error codes have been updated:

96	98	99	307	375	513	531	561	2123
2184	2248	2249	2287	2288	2313	2320	2504	2508
40490	70349	90206	90315	90335	90380	90493	92231	95109
95478	95830	95848	96509	96802	Y80008	Y80011	Y80015	Y80016
Y80017	Y80018	Y80019	Y80020	Y80021	Y80022	Y80023	Y80024	Y80025
Y80026	Y80027	Y80028	Y80029	Y80030	Y80031	Y80032	Y80038	Y80039

# 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:**

Errors codes 1 to 99, 1NNNN, 3NNNN, 5NNNN, 80308, and/or error codes relating to selected financial data

### **EFILE balancing:**

Error codes 4NNNN, 9NNNN, and some 3NNNN and 7NNNN

### **Error detection:**

Error codes in the 300, 400, 500, and 2000 ranges as well as some 7NNNN

### **Selected financial data (SFD) records:**

Error codes in the 100000 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

- 1 (2015, 2016, 2017, 2018)  
Validities in the Canada Revenue Agency's (CRA) processing system prevent this record from being accepted for EFILE. In order to ensure that you receive all the benefits and deductions allowed, we need you to file a paper return and attach all pertinent slips and receipts. The CRA regrets the inconvenience.
- 2 (2015, 2016, 2017, 2018)  
The taxpayer's social insurance number (SIN) is a temporary number or begins with a 0. Only newcomers to Canada with a SIN starting with a 0 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 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
The taxpayer's social insurance number is not present on this record.
- 15 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
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 (2016, 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.
- 34 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
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 in the direct deposit fields.
- 40 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
A date of birth was not present on this record or it contains at least one non-numeric character.
- 42 (2015, 2016, 2017, 2018)  
Your client's name was not present on this record.
- 43 (2015, 2016, 2017, 2018)  
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 for the change of name indicator.
- 44 (2015, 2016, 2017, 2018)  
Your client's name contains invalid characters, and/or the first and/or last character of the name is not alphabetic.
- 47 (2015, 2016, 2017, 2018)  
A street address or postal office box number is not present on this record.
- 48 (2015, 2016, 2017, 2018)  
Your client's address is outside Canada and is not eligible for EFILE. If the address is correct, submit a paper return.
- 49 (2015, 2016, 2017, 2018)  
The "care of" line in the address area contains at least one invalid character.

- 50 (2015, 2016, 2017, 2018)  
The street address contains at least one invalid character.
- 51 (2015, 2016, 2017, 2018)  
The city name contains at least one invalid character.
- 52 (2015, 2016, 2017, 2018)  
The city in which your client resides is not present on this record.
- 53 (2015, 2016, 2017, 2018)  
The province or territory in your client's address is not valid.
- 54 (2015, 2016, 2017, 2018)  
The province or territory in your client's address is not present on this record.
- 55 (2015, 2016, 2017, 2018)  
The postal code is not in ANANAN format or is not valid.
- 56 (2015, 2016, 2017, 2018)  
A postal code is not present on this record.
- 57 (2015, 2016, 2017, 2018)  
The entry for the city is not 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 (2015, 2016, 2017, 2018)  
The discounter code is not valid. Where the code is correct, contact the Discounters and e-Services Projects Section at **613-941-8864**.
- 59 (2015, 2016, 2017, 2018)  
The province or territory of residence on December 31 is not valid or was not entered.
- 60 (2015, 2016, 2017, 2018)  
The current province or territory of residence is not valid.
- 61 (2015, 2016, 2017, 2018)  
The taxing province or territory on December 31 is not valid or was not entered.
- 63 (2015, 2016, 2017, 2018)  
Your client's date of birth is not in the proper YYYYMMDD format.
- 65 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
The spouse's or common-law partner's social insurance number is not numeric.
- 67 (2015, 2016, 2017, 2018)  
The telephone number is not valid or contains at least one invalid character. Enter the area code first, followed by the telephone number.



- 68 (2015, 2016, 2017, 2018)  
The spouse's or common-law partner's social insurance number is not valid. Verify your source documents or contact the client.
- 70 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
The change of surname indicator 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 (2015, 2016, 2017, 2018)  
The city and/or the province or territory in your client's address is not compatible with the postal code.
- 76 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
The document control number on this return has exceeded the maximum number of attempts.
- 81 (2015, 2016, 2017, 2018)  
The document control number contains at least one invalid character. Only alpha and/or numeric characters are acceptable.
- 82 (2015, 2016, 2017, 2018)  
The address on this record is that of the discounter. Enter the taxpayer's address.
- 83 (2015, 2016, 2017, 2018)  
The telephone number on this record is that of the discounter. Enter the taxpayer's telephone number.
- 84 (2015, 2016, 2017, 2018)  
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 (&).

- 85 (2015, 2016)  
The alternate address code is not numeric or is invalid.
- 86 (2015, 2016, 2017, 2018)  
The spouse's or common-law partner's self-employment code is not numeric or is invalid.
- 87 (2015, 2016, 2017, 2018)  
The language of correspondence code is not numeric or is invalid.
- 88 (2015, 2016)  
The alternate address option cannot be used on a prior year return, or on a discounted, pre-bankruptcy, or a subsection 70(1) return for a deceased taxpayer.
- 89 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
This record does not contain any income or deductions, non-refundable credits or taxes. Please review and make the necessary corrections.
- 93 (2015, 2016, 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 at field 9946 on the SFD statements minus any amount at line D on the Form T1139, does not equal the total income (or loss) reported at fields 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 at field 9946 on the SFD statements, plus any amounts for additional business income at line G, minus any amount at line I, does not equal the total income (or loss) reported at fields 126, 135, 137, 139, 141 and/or 143.
- 94 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
One of the following situations applies to the selected financial data (SFD) records transmitted for your client. Note that SFD types are one digit in 2016 and prior tax years, two digits in 2017 and subsequent tax years.
- 1) There are more than 80 field codes 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 (2015, 2016, 2017, 2018)

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

98 (2015, 2016, 2017, 2018)

The number of occurrences transmitted for Section 7 (Livestock inventory valuation) or for Section 8 (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. Note that SFD types are one digit in 2016 and prior tax years, two digits in 2017 and subsequent tax years.

99 (2015)

One of the following situations exists with your client’s return:

- 1) Your client is a resident of British Columbia, Manitoba, New Brunswick, Nova Scotia, Newfoundland and Labrador, or the Yukon. SFD type 9 is present but no SFD type 6 is present, or vice versa.
- 2) Your client is a resident of Prince Edward Island, Ontario, Saskatchewan, or Alberta and SFD type 9 is present.
- 3) Your client is a resident of Quebec, Nunavut or the Northwest Territories and SFD type 6 or type 9 is present.

**Note:** If the client has self-employed income from a farm located in a province other than the province the client resided on December 31st, a paper return should be submitted, as tax to multiple jurisdictions may apply.

(2016, 2017 and 2018)

One of the following situations applies to your client’s return. Note that SFD types are one digit in 2016 and prior tax years, two digits in 2017 and subsequent tax years.

- 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 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
There is an entry at field 5495 for a section 31 restricted farm loss but no net farm loss was reported at field 141, or the net farm loss reported is greater than the allowable amount based on the entry at field 5495.
- 336 (2015, 2016, 2017, 2018)  
There is an entry at field 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.
- 342 (2015, 2016, 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 at field 9918.
  - 2) The universal child care benefit (UCCB) reported by the spouse or common-law partner.
  - 3) The UCCB repayment reported at field 213 on the spouse's or common-law partner's return.
- 343 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
Field 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.
- 353 (2015, 2016, 2017, 2018)  
Field 5812 on the provincial or territorial Form 428 for the spouse or common-law partner amount differs from the maximum allowable.

- 357 (2015, 2016, 2017, 2018)  
There is an entry at field 6063 on the Form BC479 for the British Columbia shipbuilding and ship repair industry tax credit but no self-employed income reported at field 135, 137, 139, 141 or 143.
- 359 (2015)  
An entry was made for the medical expenses for self, spouse or common-law partner, and your dependent children born in 1998 or later at field 330 of Schedule 1 but no claim was made at field 5868 of provincial or territorial Form 428, or vice versa.
- (2016, 2017, 2018)  
There is an entry at field 330 on the federal Schedule 1 or at field 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 at field 330 but no entry at field 5868, or vice versa.
  - 2) You are filing a return for multiple jurisdictions and income is allocated to Ontario. There is an entry at field 330 but no entry at field 5788 for Ontario medical expenses, or vice versa.
- 360 (2015, 2016, 2017)  
There is an entry at field 6132 on the Form T4164 for the Manitoba odour-control tax credit but no farming income at fields 168/141. Please review your entries and make the necessary corrections.
- 366 (2015, 2016, 2017, 2018)  
There is an entry at field 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.
- 370 (2015, 2016, 2017, 2018)  
There is an entry at field 308 and/or at field 5031 for deductible CPP and/or QPP contributions through employment but no employment or exempt employment income was reported.
- 371 (2015, 2016, 2017, 2018)  
There are entries at fields 144, 145 and/or 146 with non-taxable income. Review the entries to ensure they agree with the amounts 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 (2015, 2016, 2017, 2018)  
There is an entry at field 488 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 (2015)  
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 at field 6823 but no entry at field 6822, or vice versa.
  - 4) On the Form T1170, there is an entry at field 6825 but no entry at field 6824, or vice versa.

- 5) On the Schedule 3, there is an entry at field 274 but no corresponding entry at field 110.
- 6) On the Schedule 3, there is an entry at field 275 but no corresponding entry at field 124.
- 7) On the Schedule 3, there is an entry at field 276 but no corresponding entry at field 173.

(2016, 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 at field 6823 but no entry at field 6822, or vice versa.
- 4) On the Form T1170, there is an entry at field 6825 but no entry at field 6824, or vice versa.

377

(2015, 2016, 2017, 2018)

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

378

(2015, 2016, 2017, 2018)

There is an entry on the Schedule 9 at field 337 for gifts of depreciable property and/or at field 339 for gifts of capital property but no field 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

(2015, 2016, 2017, 2018)

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

## Error codes in the 400 range

- 408 (2015)  
A claim was made for the labour-sponsored funds tax credit. An entry is required at both fields: the allowable credit at field 414 and the net cost at field 413 of the Schedule 1.
- (2016)  
A claim was made for the labour-sponsored funds tax credit. An entry is required at both the allowable credit at field 419 and the net cost at field 411 for a federally registered fund and/or at field 414 and the net cost at field 413 for a provincially registered fund of Schedule 1.
- (2017, 2018)  
Field 414 on the Schedule 1 for the allowable labour-sponsored funds tax credit is incorrect based on field 413 for the net cost of shares of a provincially registered fund.
- 417 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
Field 244 for the Canadian Forces personnel and police deduction is greater than field 101 for employment income.
- 435 (2015, 2016, 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 at field 9918.
  - 2) The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported at field 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 at field 5536 on the spouse's or common-law partner's return.
- 438 (2015, 2016, 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 at field 9918.
  - 2) The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported at field 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 at field 5536 on the spouse's or common-law partner's return.

- 441 (2015, 2016, 2017, 2018)  
Field 102 for commission income exceeds field 101 for employment income. If the amounts are correct, please submit a paper return. The Canada Revenue Agency regrets the inconvenience.
- 444 (2015, 2016)  
An invalid entry has been detected in the free format area of the record. Review the entries made in the free format area. Contact your software developer if you need assistance.
- 447 (2015, 2016, 2017, 2018)  
Field 6090 on the Form MB479 for the Manitoba personal tax credit is incorrect. Please review your entries and make the necessary corrections.
- 457 (2015, 2016, 2017, 2018)  
There is an entry at field 5354 for limited partnership loss available for carryforward but no entry at field 122 for net partnership income or at field 126 for net rental income, or vice versa. Where field 5354 is greater than zero, and the net partnership income and the net rental income are both zero, enter 1 at field 122.
- 460 (2015, 2016, 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 at field 9918. Where the spouse or common-law partner maintained a separate residence due to medical, educational, or business reasons, enter 1 at field 6089. Where the spouse or common-law partner was not resident of Canada, enter 1 at field 5527.
  - 2) The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported at field 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 at field 5536 on the spouse's or common-law partner's return.
- 464 (2015, 2016, 2017, 2018)  
There are entries on the Form T2222, Northern Residents Deductions, at fields 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.
- 466 (2015, 2016, 2017, 2018)  
There is an entry at field 313 on the federal Schedule 1 for adoption expenses but no entry at field 5833 on the provincial or territorial Form 428, or vice versa.
- 467 (2015, 2016, 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 at field 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 at field 213 equals the spouse's or common-law partner's UCCB repayment amount in the Identification area on page 1 of the return.

468 (2015, 2016, 2017, 2018)

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

474 (2015, 2016, 2017, 2018)

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

483 (2015, 2016, 2017, 2018)

There are entries on the Form ON479 at field 6320 for the Ontario co-operative education tax credit and/or at field 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. Please make sure to report the gross and net income from self-employment on the return. Enter the business number at field 6327 and include fields that apply to the specific credits. The credit cannot exceed the maximum allowable.

487 (2015, 2016, 2017, 2018)

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

491 (2015, 2016, 2017, 2018)

To accurately calculate the spouse or common-law partner amount at field 303 on the Schedule 1 or at field 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 at field 9918.
- 2) The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported at field 213 on the spouse's or common-law partner's return.

## Error codes in the 500 range

502 (2015, 2016, 2017, 2018)

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 (2015, 2016, 2017, 2018)

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

507 (2015, 2016, 2017, 2018)

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

508 (2015, 2016, 2017, 2018)

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

511 (2015, 2016, 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 field 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 at field 5864, or vice versa, contact your software developer.

513 (2015)

An entry was made at field(s) 320, 321, and/or 322 of the federal Schedule 11 but no entry was made at field(s) 5914, 5916, and/or 5918 of provincial or territorial Schedule 11, or vice versa.

(2016)

One of the following situations exists on your client's return:

- 1) An entry was made at fields 320, 321, and/or 322 of the federal Schedule 11 but no entry was made at fields 5914, 5916, and/or 5918 of the provincial or territorial Schedule 11, or vice versa.
- 2) An entry was made at field 327 on the federal Schedule 11 but no entry was made at field 5920 of the provincial or territorial Schedule 11, or vice versa.

(2017)

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

- 1) For all provinces and territories of residence:
  - a) There is an entry at field 5914 on the provincial or territorial Schedule 11 but no entry at field 320 on the federal Schedule 11.
  - b) There is an entry at field 5916 on the provincial or territorial Schedule 11 but no entry at field 325 on the federal Schedule 11.
  - c) Box 345 has not been ticked on the federal Schedule 11. There is an entry at field 5918 on the provincial or territorial Schedule 11 but no entry at field 328 on the federal Schedule 11.

- 2) For all provinces and territories of residence except Ontario and Saskatchewan:
  - a) There is an entry at field 320 on the federal Schedule 11 but no entry at field 5914 on the provincial or territorial Schedule 11.
  - b) Box 345 has not been ticked on the federal Schedule 11. There is an entry at field 325 but no entry at field 5916 on the provincial or territorial Schedule 11.
  - c) There is an entry at field 328 on the federal Schedule 11 but no entry at field 5918 on the provincial or territorial Schedule 11.
- 3) For Ontario and Saskatchewan:
  - a) Box 345 was not ticked on the federal Schedule 11. Field 325 equals 12 but there is no entry at field 5916 on the provincial Schedule 11.
  - b) Field 328 equals 12 on the federal Schedule 11 but no entry at field 5918 on the provincial Schedule 11.

(2018)

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

- 1) The province or territory of residence is not New Brunswick, Ontario or Saskatchewan:
  - a) There is an entry at field 320 on the federal Schedule 11 but no entry at field 5914 on the provincial or territorial Schedule 11, or vice versa.
- 2) The province or territory of residence is not New Brunswick, Ontario, Saskatchewan or Yukon:
  - a) There is an entry at field 325 on the federal Schedule 11 but no entry at field 5916 on the provincial or territorial Schedule 11, or vice versa.
  - b) There is an entry at field 328 on the federal Schedule 11 but no entry at field 5918 on the provincial or territorial Schedule 11, or vice versa.

516 (2015, 2016, 2017, 2018)

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 (2015, 2016, 2017, 2018)

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.

523 (2015, 2016)

One of the following situations related to the Saskatchewan employee tools credit exists on your client's return:

- 1) The amount at field 6356 for the one-time trade entry credit or the amount at field 6357 for the annual maintenance credit is not equal to one of the four allowable amounts on the Form T1284.
- 2) There is an entry at field 6356 and at field 6357.
- 3) There is an entry at field 6356 or field 6357, but no entry at field 101 or 104.

- 4) You have indicated this is a pre-bankruptcy return. If the entry at field 6356 or 6357 is a partial claim, submit a paper return instead as the Canada Revenue Agency is not able to process this return due to system constraints. Otherwise, review your entries and make the necessary corrections.

529 (2015, 2016, 2017, 2018)

Field 363 for the Canada employment amount is greater than the sum of field 101 for employment income plus field 104 for other employment income.

531 (2015, 2016, 2017)

There is an entry on the Form MB479 at field 6131 for the paid work experience tax credit and/or at field 6136 for the nutrient management tax credit but there is no income reported at field 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 at field 6131 for the paid work experience tax credit but there is no income reported at field 122, 135, 137, 139, 141 or 143.

532 (2015, 2016, 2017, 2018)

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

- 1) Field 5834 is greater than the sum of field 101 for employment income plus field 104 for other employment income.
- 2) Field 5834 is greater than the maximum allowable for the tax year.

534 (2015, 2016, 2017, 2018)

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 (2015, 2016, 2017, 2018)

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

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

537 (2015, 2016, 2017, 2018)

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

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

539 (2015, 2016, 2017, 2018)

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

- 542 (2015, 2016)  
A claim was made at field 5825 of the Form YT428 for the family caregiver amount for children under 18 years of age, but no entry was made at field 367 of the Schedule 1. Please review your entries and make the necessary corrections.
- (2017, 2018)  
There is an entry at field 5825 on the Form YT428 for the provincial/territorial caregiver amount for infirm children under 18 years of age but no entry at field 367 on the Schedule 1. Please review your entries and make the necessary corrections.
- 546 (2015, 2016, 2017, 2018)  
There is an entry at field 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 at field 122, 135 or 137. Please include the associated self-employed income (or loss) in the appropriate field.
  - 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 (2015, 2016, 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 fields 5970, 5973 and 5976 are 1, 2, 3 or 4. Please review your entries and make the necessary corrections.
- 1) There is no entry at one or more supporting fields at 5970/5971/5972, 5973/5974/5975 and/or 5976/5977/5978.
  - 2) There are entries in all of fields 5973/5974/5975, or all of fields 5976/5977/5978, and field 5970 does not equal 1, 2, 3 or 4.
- 549 (2015)  
An entry was made for the active families benefit at field 5980 on SK479, but does not equal the amount at field 479.
- 550 (2015, 2016, 2017, 2018)  
An entry at fields 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 at the related fields 5970, 5973 and/or 5976. 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 (2015, 2016, 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 at field 6084 but no entry at field 6087, or vice versa.
  - 2) There is an entry at field 6088 but no entry at field 6084 or 6087.
- 552 (2015, 2016, 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) Field 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) Field 6084 for the current tax year is greater than 10 years from the previous claim at field 6084.
  - 3) There is an entry at field 6087 and field 6084 is not equal to the tax year.
- 561 (2015, 2016)  
The claim for eligible tuition fees at field 320 of the Schedule 11 differs from the claim at field 5914 of the provincial or territorial Schedule 11.
- (2017)  
An amount for eligible tuition fees was entered at field 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 at field 5914 on the provincial Schedule 11 cannot be greater than the entry at field 320.
  - 2) For all other provinces or territories of residence (except New Brunswick), the same amount must be entered at field 320 and at field 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 at field 320 on the federal Schedule 11 must equal the entry at field 5914 on the provincial or territorial Schedule 11.
- 566 (2015, 2016, 2017, 2018)  
There is a universal child care benefit designated to a dependant at field 185 and there is also an entry at field 117; or the client's marital status is married or living common-law.
- 568 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
There is an entry at field 6148 on the Form MB479 for the Manitoba cultural industries printing tax credit but there is no income reported at field 122, 135 or 137.

572

(2015, 2016)

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

- 1) There is an entry at field 370 on the Schedule 1 for the children's art amount and no entry at field 5841 on the provincial or territorial Form 428, or vice versa.
- 2) There are entries at field 370 and at field 5841 and the entries do not equal.

## Error codes in the 2000 range

2002 (2015, 2016, 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 field 6827 plus field 6828 cannot exceed field 130 for other income.
- 2) There is an entry at field 6821 on the Form RC359 for excess EPSP amount but there is no entry at field 229 for employment expenses.

2007 (2015, 2016, 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 is greater than the amount that you have reported at field 129. Correct the entry at field 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 at fields 129, 5511 and/or 262.

2009 (2015, 2016, 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) Field 6521 exceeds 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 at fields 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.

2018 (2015)

The entry at field 6114 for the Manitoba education property tax credit advance exceeds \$700 and/or the seniors' school tax rebate on Form MB479 is greater than \$235.00.

(2016, 2017, 2018)

Field 6114 on the Form MB479 for the education property tax credit advance received exceeds \$700.

2019 (2015, 2016, 2017, 2018)

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

2020 (2015, 2016, 2017, 2018)

There is an entry at field 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.



- 2021 (2015, 2016, 2017, 2018)  
There is an entry at field 5263 for the spouse's or common-law partner's net income earned during the period the taxpayer was living in Canada and/or at field 5267 for income earned during the period the taxpayer was living outside of Canada, but the total of fields 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.
- 2022 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
There is an entry at field 5349 for Quebec tax deducted and one of the following situations applies to your client's return:
- 1) Field 5349 exceeds field 437 for total income tax deducted but there is no entry at field 210 for the deduction for elected split-pension amount.
  - 2) There is an entry at field 210 and field 5349 exceeds the sum of field 437 plus field 6805 on the Form T1032 for tax deducted for the elected split-pension amount.
- 2034 (2015, 2016, 2017, 2018)  
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.
- 2035 (2015, 2016)  
Your client is no longer entitled to claim the NT risk capital investment credit because this return is filed more than three years after the end of the tax year.
- 2037 (2015, 2016, 2017, 2018)  
There is an entry at field 303 on the Schedule 1 for the spouse or common-law partner amount and, if applicable, at field 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 at field 5522.
- 2038 (2015, 2016, 2017, 2018)  
Field 303 on the Schedule 1 for the spouse or common-law partner amount differs from the maximum allowable.
- 2040 (2015, 2016, 2017, 2018)  
Field 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.

- 2042 (2015, 2016, 2017, 2018)  
There is an entry at field 326 on the Schedule 1, and if applicable, at field 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 at field 5773. Otherwise, delete the entries.
- 2045 (2015, 2016, 2017, 2018)  
To accurately calculate the refundable medical expense supplement at field 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 at field 9918.
  - 2) The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported at field 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 at field 5536 on the spouse's or common-law partner's return.
- 2048 (2015, 2016, 2017, 2018)  
Your client may be entitled to Yukon tax credits but no claim was made.
- 2050 (2015, 2016, 2017, 2018)  
There is an entry at field 126 for net rental income (or loss) but no entry at field 6783. The taxpayer may be subject to minimum tax. Please review your entries and make the necessary corrections.
- 2064 (2015, 2016, 2017, 2018)  
The province of residence is Quebec. Delete the Quebec tax deductions from this return and claim them on the provincial tax return.
- 2069 (2015)  
One of the following situations applies to your client's return:
- 1) The Yukon First Nation identification number entered is invalid.
  - 2) There is a valid self-governing First Nation identification number but the territory of residence on December 31 is not the Yukon.
  - 3) There is a valid self-governing Yukon First Nation identification number present but the answer to the self-governing citizen question is not present.
  - 4) There is an indication that your client resided within British Columbia Nisga'a lands on December 31, but the answer to the citizen of Nisga'a nation question is not present.
- (2016, 2017, 2018)  
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 Déłı̄nę Settlement Lands or in the Community of Déłı̄nę within Northwest Territories on December 31, but no answer to the citizen of the Déłı̄nę Got'ı̄nę Government nation question.

2070 (2015, 2016, 2017, 2018)  
Field 441 on the Yukon tax return for the federal refundable First Nations abatement differs from the computed amount.

2071 (2015)  
There is claim for eligible dependant at field 305 of Schedule 1 and/or field 5816 of the provincial or territorial Form 428 but no entry for the eligible dependant's net income was entered at field 5106 of the Schedule 5. Where the dependant's income is NIL, an entry of 1 at field 5106 is required for processing purposes.

(2016, 2017, 2018)

There is an entry at field 305 on the Schedule 1 and/or at field 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 at field 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 at field 5612 on the Form T2203.

Where the dependant's net income is zero, enter 1 at field 5106.

2072 (2015, 2016, 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.

2073 (2015, 2016, 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.

- 2074 (2015, 2016, 2017, 2018)  
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 a resident of Nunavut is 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 (2015, 2016, 2017, 2018)  
The territory of residence is Nunavut and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Nunavut.
- 2078 (2015, 2016, 2017, 2018)  
Field 457 for the employee and partnership GST/HST rebate differs from the maximum allowable.
- 2079 (2015)  
One of the following situations exists on your client's return:
- 1) A claim was made for the British Columbia sales tax credit on the Form BC479. However, the entry at fields 6033 and/or 6035 does not equal \$75.
  - 2) You have indicated this is a pre-bankruptcy return. The British Columbia sales tax credit is calculated for the calendar year when the post-bankruptcy return is assessed. Please delete the entries at fields 6033 and/or 6035.
  - 3) You have indicated that your client is deceased. Please delete the entries at fields 6033 and/or 6035, as this claim is not allowed on a subsection 70(1) return.
- (2016, 2017, 2018)  
Fields 6033 and/or 6035 on the Form BC479 for the British Columbia sales tax credit does not equal \$75.
- 2080 (2015, 2016, 2017, 2018)  
The province of residence is Newfoundland and Labrador and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Newfoundland and Labrador.
- 2081 (2015, 2016, 2017, 2018)  
The province of residence is Prince Edward Island and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Prince Edward Island.
- 2082 (2015, 2016, 2017, 2018)  
The province of residence is Nova Scotia and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Nova Scotia.
- 2083 (2015, 2016, 2017, 2018)  
The province of residence is New Brunswick and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of New Brunswick.

- 2084 (2015, 2016, 2017, 2018)  
The province of residence is Quebec and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Quebec.
- 2085 (2015, 2016, 2017, 2018)  
The province of residence is Ontario and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Ontario.
- 2086 (2015, 2016, 2017, 2018)  
The province of residence is Manitoba and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Manitoba.
- 2087 (2015, 2016, 2017, 2018)  
The province of residence is Saskatchewan and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Saskatchewan.
- 2088 (2015, 2016, 2017, 2018)  
The province of residence is Alberta and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Alberta.
- 2089 (2015, 2016, 2017, 2018)  
The province of residence is British Columbia and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of British Columbia.
- 2090 (2015, 2016, 2017, 2018)  
The territory of residence is Northwest Territories and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of the Northwest Territories.
- 2091 (2015, 2016, 2017, 2018)  
The territory of residence is Yukon and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Yukon.
- 2093 (2015)  
A claim was made for a provincial venture capital tax credit at fields 6049 and/or 6050 on the Form BC479, and the province or territory of residence is other than British Columbia.
- (2016, 2017, 2018)  
There is an entry at fields 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 jurisdiction and no income is allocated to British Columbia at field 5219 on Form T2203.
- 2094 (2015, 2016, 2017, 2018)  
There is an entry at field 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.

- 2095 (2015, 2016, 2017, 2018)  
Your client may be entitled to a British Columbia provincial tax credit but there is no entry at field 479. Where your client's spouse or common-law partner is claiming the credit, delete the entries from the Form BC479.
- 2096 (2015, 2016, 2017, 2018)  
Your client may be entitled to a Manitoba provincial tax credit but there is no entry at field 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.
- 2097 (2015, 2016, 2017, 2018)  
Your client may be entitled to an Ontario provincial tax credit but there is no entry at field 479. 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 at fields 6007 and/or 6008 on the Form AB428 for the Alberta investor tax credit but no entry at field 479 for the provincial tax credit. Please review your entries and make the necessary corrections.
- 2109 (2015, 2016, 2017, 2018)  
There is an entry at field 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) Field 395 differs from the maximum allowable.
  - 2) There is also an entry at field 362 for the volunteer firefighters' amount. You cannot have an entry at both fields.
- 2111 (2015, 2016, 2017, 2018)  
Field 5837 on the Form SK428 for the Saskatchewan home buyers' amount is greater than the maximum allowable.
- 2112 (2015, 2016)  
One of the following situations applies to your client's return:
- 1) There is an entry at field 372 on the Schedule 8 or in Part 2 on the Form RC381 but there is no indication that the client is in receipt of CPP retirement benefits.
  - 2) There is an entry at field 372 on the Schedule 8 or in Part 2 on the Form RC381 and your client is in receipt of T4 earnings. To elect to stop contributing on T4 earnings, a 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.
- (2017, 2018)  
There is an entry at field 372 or at field 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.

- 2115 (2015, 2016, 2017, 2018)  
There is an entry at field 207 for the registered pension plan deduction but no entry at field 206 for the pension adjustment. Where there is no pension adjustment amount on any of the T4 or T4A slips, enter 7 at field 9922.
- 2123 (2015, 2016, 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 at fields 312/5028 and remove the overpayment from field 450.
- 2124 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
There is a current year immigration date recorded with the Canada Revenue Agency, but one was not entered on this return.
- 2147 (2015, 2016, 2017, 2018)  
The direct deposit information is invalid. Please review your entries and make the necessary corrections.
- 2150 (2015, 2016, 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 at field 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.
- 2153 (2015, 2016, 2017, 2018)  
Field 240 on the Schedule 7 for transfers to an RRSP/PRPP is greater than the income reported as eligible for transfer (field 115 plus field 129 plus field 130).
- 2155 (2015, 2016, 2017, 2018)  
Based on the information submitted, an entry is required on line 16 on the Form T691 for resource property and flow-through shares. Where the amount is zero or negative, enter 1 at field 6786.

- 2156 (2015, 2016, 2017, 2018)  
Based on the information submitted, an entry is required on line 4 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 at field 6782.
- 2162 (2015, 2016, 2017, 2018)  
There are entries on the Form NT479 for the Northwest Territories cost of living tax credit but no entry at field 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 field 244 for the Canadian Forces personnel and police deduction.
- 2168 (2015, 2016, 2017, 2018)  
Field 305 on the Schedule 1 for the amount for an eligible dependant differs from the maximum allowable.
- 2169 (2015)  
The amounts entered on the Schedule 2 for the amounts transferred from spouse or common-law partner do not balance with the claim made at field 326 of the Schedule 1. Please review the entries. If there are entries on the Schedule 2 and no entry at field 326, or vice versa, contact your software developer.
- (2016, 2017, 2018)  
There are entries on the Schedule 2 or at field 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 field 326. If there are entries on the Schedule 2 but no entry at field 326, or vice versa, contact your software developer.
  - 2) You are filing a return for multiple jurisdictions. There is an entry at field 326 but no entry at any of the fields on the Form T2203 corresponding to the taxing jurisdictions (fields 5643 to 5649, 5684, 5685, 5691, 5936 and 5946), or vice versa.
- 2170 (2015, 2016, 2017, 2018)  
There is an entry at field 6124 on the Form MB479 for the Manitoba school tax credit for homeowners. An entry at field 6120 for the family income amount from the homeowners' school tax credit table and/or at field 6122 for the school tax assessed for the current tax year is required to support the claim.
- 2171 (2015, 2016, 2017, 2018)  
There is an entry at fields 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 at field 9918.
  - 2) The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported at field 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.

2180 (2015, 2016, 2017, 2018)

Your client was a resident of Quebec. Field 223 for the deduction for PPIP premiums on self-employment income differs from the computed amount.

2184 (2015, 2016)

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

(2017, 2018)

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 (2015, 2016, 2017, 2018)

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

2187 (2015, 2016, 2017, 2018)

Field 360 on the Schedule 2 and/or field 5909 on the provincial or territorial Schedule 2 for the tuition and education amounts designated as transferred by the spouse or common-law partner exceeds the maximum allowable.

2188 (2015, 2016, 2017, 2018)

Field 355 on the Schedule 2 and/or field 5905 on the provincial or territorial Schedule 2 for the spouse's or common-law partner's pension income amount exceeds the maximum allowable.

2189 (2015, 2016, 2017, 2018)

There is an entry at field 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.

2191 (2015, 2016, 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) Field 6343 is not equal to \$1,000 or \$2,000.
- 2) Field 6344 is not equal to \$2,000.

3) Field 6345 is not equal to \$2,500 or a multiple of \$2,500.

4) Field 6346 exceeds the maximum allowable.

2197 (2015, 2016, 2017, 2018)

Field 208 (RRSP/PRPP deduction) exceeds the unused RRSP/PRPP contributions available from previous years plus field 245 (RRSP/SPP/PRPP contributions) minus field 246 (contributions designated as a repayments under the Home Buyers' Plan) minus field 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.

2198 (2015, 2016, 2017, 2018)

Field 240 on the Schedule 7 for transfers to a RRSP/PRPP cannot be greater than field 208 for RRSP/PRPP deduction.

2199 (2015, 2016, 2017, 2018)

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 (2015, 2016, 2017, 2018)

Your client may be entitled to an employment insurance (EI) overpayment. Please review field 312 for EI premiums and/or field 5478 for EI insurable earnings.

2215 (2015, 2016, 2017, 2018)

Field 262 on the Schedule 7 and/or field 5897 on the Form RC383 for contributions designated as a repayment under the Lifelong Learning Plan cannot be less than the minimum repayment required.

2217 (2015, 2016, 2017, 2018)

There is an entry at field 262 on the Schedule 7 and/or at field 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) Field 262 and/or field 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 field 262 and/or field 5897.

2219 (2015, 2016, 2017, 2018)

There is an entry at field 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.

2222 (2015, 2016, 2017, 2018)

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.

2225 (2015, 2016, 2017, 2018)

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

1) Field 384 plus field 386 is greater than field 387.

- 2) There is no entry at field 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 at field 9918 and enter 1 at field 387.

2226 (2015, 2016, 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 at field 382.
- 2) The marital status is other than married or living common-law but fields 382 and/or 394 is equal to 1.
- 3) The marital status is other than married or living common-law but there are entries at fields 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 field 382 is equal to 1, enter 1 at field 5522.

2229 (2015, 2016, 2017, 2018)

Field 5816 on the provincial or territorial Form 428 for an amount for an eligible dependant differs from the maximum allowable.

2233 (2015, 2016, 2017, 2018)

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

2239 (2015, 2016, 2017, 2018)

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

2247 (2015, 2016, 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 at field 385 but no entry at field 388.
- 2) There is an entry at field 5363 but no entry at field 385 or at field 388.

2248 (2015, 2016, 2017)

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

- 1) The eligible spouse's net income, minus

- 2) Field 5230 for the eligible spouse's capital gains from mortgage foreclosures and conditional sales repossessions, plus
- 3) Field 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) Field 213 on the eligible spouse's return for the universal child care benefit (UCCB) repayment, plus
- 5) Field 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) Field 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 at field 382 that your client has an eligible spouse. Field 390 must equal to the following calculation:

- 1) The eligible spouse's net income, plus
- 2) Field 5368 for the eligible spouse's total split income, minus
- 3) Field 5230 for the eligible spouse's capital gains from mortgage foreclosures and conditional sales repossessions, plus
- 4) Field 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
- 5) Field 213 on the eligible spouse's return for the universal child care benefit (UCCB) repayment, plus
- 6) Field 5538 on 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) Field 5537 on the eligible spouse's return for the RDSP income.

2249

(2015, 2016, 2017)

There is no entry at field 116 or at field 210 for the elected split-pension amount but there are entries at fields 6802, 6083 and/or 6806 on the Form T1032.

(2018)

There is no entry at field 116 or at field 210 for the elected split-pension amount but there are entries at fields 6802, 6083, 6806 and/or 6807 on the Form T1032.

- 2250 (2015, 2016, 2017, 2018)  
Field 246 on the Schedule 7 and/or field 5883 on the Form RC383 for contributions designated as a repayment under the Home Buyers' Plan cannot exceed the maximum repayable.
- 2252 (2015, 2016, 2017, 2018)  
Field 246 on the Schedule 7 and/or field 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 at field 129, enter the HBP participant repayment amount at field 5508.
- 2253 (2015, 2016, 2017, 2018)  
There is a loss reported at field 122 or at field 141. There is an entry at field 5507. The taxpayer may be subject to minimum tax. If the amount from line 11 on the Form T691 is zero or negative, enter 1 at field 6784.
- 2259 (2015, 2016, 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 fields 431 and 433 and the corresponding supporting fields 5273/5277, 5274/5278 and/or 5275/5279.
  - 2) To claim business foreign tax credit, update fields 434 and 439 and the corresponding supporting fields 5280/5276, 5281/5283 and/or 5282/5284.
- 2271 (2015)  
One of the following situations exists on your client's return:
- 1) Your claim for the deduction for CPP/QPP contributions at field 222 differs from the amount claimed at field 310 and/or field 5032 of Schedule 1.
  - 2) You have indicated that your client is filing a pre-bankruptcy return. CPP contributions on self-employment are calculated for the calendar year when the post-bankruptcy return is assessed. Please delete the entries.
- (2016, 2017, 2018)  
Field 222 for the deduction for CPP/QPP contributions on self-employment and other earnings differs from field 5032 and/or field 310 on the Schedule 1.
- 2272 (2015, 2016, 2017, 2018)  
The province of residence is British Columbia and there is a field code present on the return that is not valid for a resident of BC. Please review your entries and make the necessary corrections.
- 2273 (2015, 2016, 2017, 2018)  
The province of residence is Manitoba and there is a field code present on the return that is not valid for a resident of MB. Please review your entries and make the necessary corrections.
- 2274 (2015, 2016, 2017, 2018)  
The province of residence is New Brunswick and there is a field code present on the return that is not valid for a resident of NB. Please review your entries and make the necessary corrections.

- 2275 (2015, 2016, 2017, 2018)  
The province of residence is Newfoundland and Labrador and there is a field code present on the return that is not valid for a resident of NL. Please review your entries and make the necessary corrections.
- 2276 (2015, 2016, 2017, 2018)  
The territory of residence is Northwest Territories and there is a field code present on the return that is not valid for a resident of NT. Please review your entries and make the necessary corrections.
- 2277 (2015, 2016, 2017, 2018)  
The province of residence is Nova Scotia and there is a field code present on the return that is not valid for a resident of NS. Please review your entries and make the necessary corrections.
- 2278 (2015, 2016, 2017, 2018)  
The territory of residence is Nunavut and there is a field code present on the return that is not valid for a resident of NU. Please review your entries and make the necessary corrections.
- 2279 (2015, 2016, 2017, 2018)  
The province of residence is Ontario and there is a field code present on the return that is not valid for a resident of ON. Please review your entries and make the necessary corrections.
- 2280 (2015, 2016, 2017, 2018)  
The province of residence is Prince Edward Island and there is a field code present on the return that is not valid for a resident of PE. Please review your entries and make the necessary corrections.
- 2281 (2015, 2016, 2017, 2018)  
The province of residence is Quebec and there is a field code present on the return that is not valid for a resident of QC. Please review your entries and make the necessary corrections.
- 2282 (2015, 2016, 2017, 2018)  
The province of residence is Saskatchewan and there is a field code present on the return that is not valid for a resident of SK. Please review your entries and make the necessary corrections.
- 2283 (2015, 2016, 2017, 2018)  
The territory of residence is Yukon and there is a field code present on the return that is not valid for a resident of YT. Please review your entries and make the necessary corrections.
- 2287 (2015, 2016, 2017, 2018)  
Your client is filing a joint election to split pension income on the Form T1032. There is an entry at field 210 for the deduction for elected split-pension amount and one of the following situations applies to your client's return:
- 1) Field 6802 is greater than the amount calculated at field 115 plus field 129 minus field 5344 minus field 5508 minus field 5511.
  - 2) No entry at field 6802 but field 6806 is greater than field 130.
  - 3) No entry at field 6802 or at field 6806.

2288

(2015, 2016, 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) Field 6805 for the tax deducted for the elected split-pension amount differs from the allowable amount based on the entries at fields 6802, 6803 and 6804.
- 2) There is an entry at field 116 and field 437 is less than field 6805.
- 3) There is an entry at field 210 and field 437 is less than field 6804 minus field 6805.
- 4) Field 6804 for the total tax deducted from the transferring spouse's pension income is equal to field 6802 or field 6806.

The percentage for the split of the pension income must be the same percentage used for the split of the tax. Field 116 or field 210 divided by line C on the Form T1032, multiplied by field 6804, must equal field 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) Field 6805 for the tax deducted for the elected split-pension amount differs from the allowable amount based on the entries at fields 6802, 6803 and 6804.
- 2) There is an entry at field 116 and field 437 is less than field 6805.
- 3) There is an entry at field 210 and field 437 is less than field 6804 minus field 6805.
- 4) Field 6804 for the total tax deducted from the transferring spouse's pension income is equal to field 6802 or field 6806 or field 6807.

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

2289

(2015, 2016, 2017, 2018)

There is an entry at field 116 or at field 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 at field 5773. Otherwise, delete the election to split pension income.

2290

(2015, 2016, 2017, 2018)

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

2292

(2015, 2016, 2017, 2018)

Your client is a resident of Quebec and field 376 for the provincial parental insurance plan premiums payable on employment income differs from the computed amount.

- 2293 (2015, 2016, 2017, 2018)  
Your client is a resident of Quebec and field 377 on the Schedule 10 is greater than the sum of field 101 plus field 104 plus field 5363 plus field 5347.
- 2294 (2015, 2016, 2017, 2018)  
Your client is a resident of Quebec and field 378 for the provincial parental insurance plan premiums payable on self-employment income differs from the computed amount.
- 2301 (2015, 2016, 2017, 2018)  
There is an entry at field 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.
- 2302 (2015, 2016, 2017, 2018)  
Field 369 on the Schedule 1 for the home buyers' amount cannot exceed the maximum allowable.
- 2305 (2015, 2016, 2017, 2018)  
There are entries at fields 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.
- 2306 (2015, 2016, 2017, 2018)  
There are entries on the Form RC267, RC268 and/or RC269 and one of the following situations applies to your client's return:
- 1) Field 207 is less than the amount calculated.
  - 2) Field 207 is less than field 5124.
  - 3) Field 206 is less than the calculated amount for field 5123.
- 2309 (2015, 2016, 2017, 2018)  
There is an entry at field 5829 for employment insurance premiums on self-employment and other eligible earnings but no entry at field 317 on the Schedule 1.
- 2311 (2015, 2016, 2017, 2018)  
There is an entry at field 116 or at field 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.
- 2313 (2015, 2016, 2017)  
There is an entry at field 116 or at field 210 for the elected split-pension amount and one of the following situations applies to your client's return:
- 1) There is an entry at field 210 and at field 6806 on the Form T1032 but your client is under 65 years of age.
  - 2) There is an entry at field 116 but your client's spouse or common-law partner is under 65 years of age.



(2018)

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

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

2314

(2015)

One of the following situations exists on your client's return:

- 1) You have indicated your client lives in a Tâîchô community or on Tâîchô lands, but you have not provided the community. Valid entries are: "1" for "Behchokö (Rae-Edzo)," "2" for "Whatì (Lac La Martre)," "3" for "Gamètì (Rae Lakes)," "4" for "Wekweètì (Snare Lake)" and "5" for "Tâîchô lands."
- 2) You have identified the First Nations community that your client resides on but the province of residence is not NT, or you have not answered "yes" to the question that your client resided on aboriginal lands on December 31.

(2016, 2017, 2018)

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

2315

(2015)

One of the following situations exists on your client's return:

- 1) An entry was made at field 458, but no entry at field 459.
- 2) An entry was made at field 459, but no entry at field 458.
- 3) The entries made at field 458 and at field 5838 on Form YT479 do not equal.
- 4) You have indicated this is a pre-bankruptcy return. Please delete the entries at fields 458 and/or 459, as this claim is not allowed on a pre-bankruptcy return.

(2016)

One of the following situations exists on your client's return:

- 1) An entry was made at field 458, but no entry at field 459.
- 2) An entry was made at field 459, but no entry at field 458.
- 3) The entries made at field 458 and at field 5838 on Form BC428 do not equal.
- 4) You have indicated this is a pre-bankruptcy return. Please delete the entries at fields 458 and/or 459, as this claim is not allowed on a pre-bankruptcy return.

- 2316 (2015, 2016, 2017)  
There are entries on the Form BC428 at field 5838 for the children's fitness amount or at field 5842 for the children's fitness equipment amount and one of the following situations applies to your client's return:
- 1) Field 5842 differs from the maximum allowable.
  - 2) There is an entry at field 5842 without an entry at field 5838, or vice versa.
- 2317 (2015, 2016, 2017)  
Field 5843 on the Form BC428 for the education coaching amount differs from the maximum amount allowable.
- 2320 (2016)  
There is an entry at field 5898 for the British Columbia farmers' food donation tax credit and one of the following situations applies to your client's return:
- 1) Field 5898 cannot be greater than field 340 on the Schedule 9 for the allowable charitable donations.
  - 2) There is no entry at field 141 for a net farming income (or loss). If the client's spouse or common-law partner had a farming business in the tax year, enter 1 for the spouse's self-employed indicator.
  - 3) There is no entry at field 141 for a net farming income (or loss). If the client's marital status is other than married or living common-law and there was a change in marital status in the tax year, enter 1 at field 5522.
- (2017, 2018)  
Field 5898 for the British Columbia farmers' food donation tax credit cannot be greater than field 340 on the Schedule 9 for the allowable charitable donations.
- 2321 (2016, 2017, 2018)  
Field 398 on the Schedule 1 for the home accessibility expenses exceeds the maximum amount allowable.
- 2322 (2016, 2017, 2018)  
Field 469 for the eligible educator school supply tax credit is incorrect based on field 468. Please review your entries and make the necessary corrections.
- 2323 (2016, 2017, 2018)  
There is a non-capital loss in the year. There are entries at fields 122, 126, 221, 224 and/or 232 but no entry at field 6782, 6783, 6784 or 6786 on the Form T691, Alternative Minimum Tax.
- 2325 (2017, 2018)  
There is a calculated amount for field 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 at field 5814 on the Form YT428 for the provincial/territorial caregiver amount.
  - 2) Field 5814 does not equal field 304.

- 2326 (2017, 2018)  
Field 479 on page 4 of the tax return for a provincial tax credit is incorrect based on fields 6007 and/or 6008 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 and therefore is not eligible for the climate action incentive. Remove field 449 from the tax return and all entries on the Schedule 14 (fields 6010, 6011, 6012, 6013 and/or 6014).
- 2400 (2015, 2016, 2017, 2018)  
Field 362 on the Schedule 1 for the volunteer firefighters' amount differs from the maximum amount allowable.
- 2502 (2015, 2016, 2017, 2018)  
There is an entry for the post-bankruptcy net income in the Identification area on page 1 of the return but there is no indication your client is filing a pre-bankruptcy return.
- 2504 (2015)  
Field 6098 on the Form ON428 for the Ontario community food program donation tax credit cannot be greater than field 340 on the Schedule 9 for the allowable charitable donations.
- (2016)  
One of the following situations applies to your client's return:
- 1) Field 6098 on the Form ON428 for the Ontario community food program donation tax credit cannot be greater than field 340 on the Schedule 9 for the allowable charitable donations.
  - 2) There is an entry at field 6098 on the Form NS428 for the food bank tax credit for farmers:
    - a) Field 6098 cannot be greater than field 340 on the Schedule 9 for the allowable charitable donations.
    - b) There is no entry at field 141 for a net farming income (or loss). If the client's spouse or common-law partner had a farming business in the tax year, enter 1 for the spouse's self-employed indicator.
    - c) There is no entry at field 141 for a net farming income (or loss). If the client's marital status is other than married or living common-law and there was a change in marital status in the tax year, enter 1 at field 5522.
- (2017, 2018)  
Field 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 field 340 on the Schedule 9 for the allowable charitable donations.
- 2505 (2015)  
To accurately calculate the Saskatchewan active family benefit tax credit at field 5980, the net income of your client's spouse or common-law partner is required. Where the spouse's or common-law partner's net income is zero or negative, enter 7 at field 9918.
- 2507 (2015)  
The total of fields 329, 333, and 334 on Schedule 9 is greater than the amount at field 340.

(2016, 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) Field 340 is greater than line 5 or line 12 on the Schedule 9, whichever is less.
- 2) Field 354 is greater than the sum of field 340 plus field 342.

2508

(2015)

One of the following situations exists on your client's return:

- 1) The entry at field 6684 is greater than the entry at field 6708 and no gain reported at field 274.
- 2) The entry at field 6685 is greater than the entry at field 6709 and no gain reported at field 107.
- 3) The entry at field 6694 is greater than the entry at field 6684.
- 4) The entry at field 6695 is greater than the entry at field 6685.
- 5) The entry at field 6684 is greater than field 6708, gains reported at field 110, but no entry at field 6694.
- 6) The entry at field 6685 is greater than field 6709, gains reported at field 107, but no entry at field 6695.
- 7) The total of field 6702 and field 110 minus field 274 is not a gain.

(2016, 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.

## **Error codes in the 10000 range**

1NNNN (2015, 2016, 2017, 2018)

The entry in the field is not valid. The NNNN is replaced by the last valid field code number that can be identified. All values entered in field codes have a defined length. For most fields, the acceptable entry is up to nine digits long. Review the record input on this line, make any necessary changes, and retransmit the return.

## **Error codes in the 30000 range**

3NNNN (2015, 2016, 2017, 2018)

There is an invalid character in the free format area. The NNNN is replaced by the field number where the invalid character was located. Review the free format entries, and contact your software developer if you need assistance.

## Error codes in the 40000 range

40179 (2016)

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

- 1) The principal residence designation at field 179 on the Schedule 3 is invalid. The entry can only be either 1, 2, or 3.
- 2) An entry at fields 179, 181 and 182 must be present at the same time. There cannot be an entry at one field without an entry at both the other two fields.
- 3) The entry at field 179 is 1 or 2 and the entry at field 181 is greater than 4 digits.
- 4) The entry at field 179 is 3 and the entry at field 181 is other than 8 or 12 digits.

(2017, 2018)

One of the following situations applies to your client's return. Please correct field 179 and/or transmit with all the applicable SFDs.

- 1) The principal residence designation at field 179 on the Schedule 3 is invalid. The entry can only be 1, 2 or 3.
- 2) There is an entry at field 179 but no selected financial data (SFD) was submitted, or vice versa.
- 3) Field 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 field 179 does not equal 3.

40352 (2015, 2016)

An entry was made at field 352 for the number of children under 18 years of age for whom you are claiming the family caregiver amount. If the entry is correct, please submit a paper return. The Canada Revenue Agency regrets the inconvenience.

(2017, 2018)

There is an entry at field 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.

40357 (2015, 2016, 2017, 2018)

Field 357 on the federal Schedule 2 and, if applicable, field 5907 on the provincial or territorial Schedule 2, for the spouse's or common-law partner's disability amount is greater than the maximum allowable.

40370 (2015, 2016)

There is an entry at field 370 on the Schedule 1 for the children's art amount. Please verify the entry. If the entry is correct, submit a paper return instead as the Canada Revenue Agency is not able to process this return due to system constraints.

- 40372 (2015, 2016, 2017, 2018)  
There is an entry at field 372 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) 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 (2015, 2016, 2017, 2018)  
There is an entry at field 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) 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 (2015, 2016, 2017, 2018)  
There is entry at field 399 on the Schedule 8 or on the Form RC381 and the province of residence is Quebec.
- 40453 (2015, 2016, 2017, 2018)  
Fields 381, 382, 391, 392 and/or 394 on the Schedule 6, for the working income tax benefit, is other than 1 or 2.
- 40488 (2015, 2016, 2017, 2018)  
Field 488 to indicate that your client requests to transfer the refund to next year's instalment account does not equal 1.
- 40490 (2015, 2016, 2017)  
No entry at field 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 at field 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.
- 45029 (2015, 2016, 2017, 2018)  
Field 5029 to indicate that no employment income was earned outside of Quebec does not equal 2.
- 45112 (2015, 2016)  
There is a claim for number of dependants at field 5112 of Schedule 5 for the family caregiver amount. Please verify the number entered. If the entry is correct, submit a paper return instead as the Canada Revenue Agency is not able to process this return due to system constraints.



(2017, 2018)

There is an entry at field 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.

45330 (2015, 2016, 2017, 2018)

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

45522 (2015, 2016, 2017, 2018)

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

45527 (2015, 2016, 2017, 2018)

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

45555 (2015, 2016, 2017, 2018)

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

45566 (2015, 2016, 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 at field 114. If no benefits were received, delete the entry at field 152 and/or field 5566.

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

45838 (2015, 2016, 2017)

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

45841 (2015, 2016, 2017, 2018)

Please verify the entry at field 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.

45970 (2015, 2016, 2017, 2018)

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

45973 (2015, 2016, 2017, 2018)

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

- 45976 (2015, 2016, 2017, 2018)  
Field 5976 on the Form RC360 for the Saskatchewan graduate retention program is other than 1, 2, 3 or 4.
- 46014 (2018)  
Field 6014 on the Schedule 14 for the climate action incentive is other than 1 or 2.
- 46088 (2015, 2016, 2017)  
Field 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 at field 6088.
- 46089 (2015, 2016, 2017, 2018)  
Field 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 at field 6089. Do not transmit field 6089 in all other cases.
- 46099 (2015, 2016, 2017, 2018)  
The province of residence is Ontario and there is an entry at field 6099. Please delete the entry.
- 46108 (2015, 2016, 2017, 2018)  
Field 6108 on the Form ON-BEN to indicate involuntary separation is not equal to 1.
- 46109 (2015, 2016, 2017, 2018)  
Field 6109 on the Form ON-BEN to elect to defer receipt of the Ontario trillium benefit is not equal to 1.
- 46113 (2015, 2016, 2017, 2018)  
Field 6113 on the Form ON-BEN to apply for the Ontario senior homeowners' property tax grant is not equal to 1.
- 46114 (2015, 2016, 2017, 2018)  
Field 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.
- 46118 (2015, 2016, 2017, 2018)  
Field 6118 on the Form ON-BEN to apply for the Ontario energy and property tax credit is not equal to 1.
- 46119 (2015, 2016, 2017, 2018)  
Field 6119 on the Form ON-BEN to apply for the Northern Ontario energy credit is not equal to 1.
- 46309 (2015, 2016)  
There is an entry at field 6309 on the Form ON479 for the Ontario children's activity tax credit. Please verify the entry. If the entry is correct, submit a paper return instead as the Canada Revenue Agency is not able to process this return due to system constraints.

- 46703 (2016, 2017, 2018)  
There is an entry at field 6703 or at field 6704 on the Form T2017, Summary of Reserves on Dispositions of Capital Property. These fields 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.
- 46769 (2015)  
There is an entry at field 6769 on the Form T626 to indicate whether the individual has committed to a contract in relation to QFEI before March 29, 2012, is not equal to 1.
- 46803 (2015, 2016, 2017, 2018)  
Field 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.
- 48001 (2015, 2016, 2017, 2018)  
Field 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.
- 49905 (2015, 2016, 2017, 2018)  
Field 9905 to indicate that your client is a member of a communal organization does not equal 7.
- 49906 (2015, 2016, 2017, 2018)  
Field 9906 to indicate that an election was made on your client's return does not equal 7.
- 49914 (2015, 2016, 2017, 2018)  
Field 9914 to indicate that no Manitoba education property tax credit advance was received does not equal 7.
- 49915 (2015, 2016, 2017, 2018)  
Field 9915 to indicate that your client has no income does not equal 7.
- 49918 (2015, 2016, 2017, 2018)  
Field 9918 to indicate the spouse or common-law partner had no net income for provincial or territorial credit purposes does not equal 7.
- 49922 (2015, 2016, 2017, 2018)  
Field 9922 to indicate no pension adjustment amount does not equal 7.

## **Error codes in the 50000 range**

5NNNN (2015, 2016, 2017, 2018)

Replace the NNNN by the field code number. This field is not valid for EFILE. Review the entries made and if the field code 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 60000 range**

6NNNN (2015, 2016, 2017, 2018)

There is no entry in the field or the entry is not numeric. The NNNN is replaced by the field number in question. Where the field in question could not be identified by the system, the NNNN is replaced by 0000. Please review the entire record and make the necessary corrections. Contact your software developer if you need assistance.

## Error codes in the 70000 range

70127 (2015, 2016, 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 at field 178 on the Schedule 3.

- 1) There is an entry at field 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 field 127 and/or field 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.

70214 (2015, 2016, 2017, 2018)

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

- 1) Field 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.

70215 (2015, 2016, 2017, 2018)

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

70255 (2015, 2016, 2017, 2018)

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

70332 (2015, 2016, 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 at field 332 without an entry at fields 330 and/or 331.
- 2) There is an entry at field 331 without an entry at field 332.

70349 (2015)

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

- 1) Field 340 on the Schedule 9 for the allowable charitable donations.
- 2) Field 342 on the Schedule 9 for the eligible amount of cultural and ecological gifts.
- 3) Field 343 on the Schedule 9 for the amount of gifts of money made after March 20, 2013.

- 4) Field 354 on the Schedule 9 for the amount of donations made before 2016.
- 5) Field 6098 on the Form ON428 for the community food program donation tax credit for farmers.
- 6) Field 6098 on the Form NS428 for the food bank tax credit for farmers.

(2016, 2017)

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

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

(2018)

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

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

70396 (2015, 2016, 2017, 2018)

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

70412 (2015, 2016, 2017, 2018)

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.

- 70414 (2015)  
The labour-sponsored funds tax credit claimed at field 414 exceeds \$500 or 10% of the amount entered as net cost at field 413, or it exceeds field 406 of Schedule 1.
- 70435 (2015, 2016, 2017, 2018)  
Field 435 for total tax 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 field 310 and field 222 for Quebec returns.
- 70438 (2015, 2016, 2017, 2018)  
Field 438 for tax transfer exceeds the maximum 45% allowable or the transfer includes tax withheld on CPP/QPP and/or EI benefits. Tax withheld on these benefits are not eligible for transfer.
- 70450 (2015, 2016, 2017, 2018)  
Field 450 for EI overpayment is incorrect based on field 5478 for EI insurable earnings. Also verify field 5028 for the total EI premiums.
- 70454 (2015, 2016, 2017, 2018)  
Field 454 for the refund of investment tax credit is incorrect based on the entries on the Form T2038 for current year acquisitions.
- 70479 (2015, 2016, 2017, 2018)  
Field 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 field 479 because the spouse or common-law partner is making the claim, delete your client's entries for the tax credit.
- 75496 (2015, 2016, 2017, 2018)  
Field 5496 for a restricted farm loss exceeds the net farming income at field 141. Please review your entries and make the necessary corrections.
- 75508 (2015, 2016, 2017, 2018)  
Field 5508 for the Home Buyers' Plan repayment amount exceeds the registered retirement savings plan income at field 129.
- 75876 (2015)  
A claim was made for the allowable medical expenses at field 5876 without a corresponding entry for medical expenses at field 5868 and/or 5872 of provincial or territorial Form 428; or there is an entry in field 5872 without an entry in 5876.
- (2016, 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 at field 5876 on the provincial or territorial Form 428 but no corresponding entry at field 5868 or at field 5872.
  - 2) There is an entry at field 5872 but no entry at field 5876.

- 3) You are filing a return for multiple jurisdictions. There is an entry at field 331 on the federal Schedule 1 but no entry at any of the fields on the Form T2203 corresponding to the taxing jurisdictions (fields 5781 to 5787, 5692, 5800, 5801, 5937 and 5947), or vice versa.

75896 (2015)

The amount for total donations and gifts at field 5896 of provincial or territorial Form 428 is incorrect based on the information provided.

(2016, 2017, 2018)

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

76205 (2015, 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 at field 9918.
- 2) The universal child care benefit (UCCB) reported by the spouse or common-law partner, or the UCCB repayment reported at field 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.

76228 (2015, 2016, 2017, 2018)

Field 6228 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 80000 range

80308 (2015, 2016, 2017, 2018)

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

80312 (2015, 2016, 2017, 2018)

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

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

## Error codes in the 90000 range

90113 (2015, 2016, 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 at field 9917.
- 2) Field 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 field 113.

90114 (2015, 2016, 2017, 2018)

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

- 1) There is an entry at field 5555 to indicate the number of months your client received CPP/QPP disability benefits but no entry at field 114 or 152. Delete field 5555 or enter the total CPP/QPP benefits received at field 114 and the disability benefits at field 152.
- 2) There is an entry at field 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 at field 5566. Delete field 5540 or enter the total CPP/QPP benefits received at field 114 and the retirement benefits at field 5566.

90115 (2015, 2016, 2017, 2018)

Field 115 for other pensions and superannuation is less than field 9907 for the annuity income.

90116 (2015, 2016, 2017, 2018)

The social insurance number of your client's spouse or common-law partner is not present on this record.

90120 (2015, 2016, 2017, 2018)

There are entries at fields 6834 and/or 6835 on the Form T1206 and one of the following situations applies to your client's return:

- 1) Field 6835 is more than field 120 for the taxable amount of eligible and other than eligible dividends.
- 2) Field 6834 is more than field 180 for the taxable amount of other than eligible dividends.
- 3) Field 6834 is more than field 6835.

90121 (2015, 2016, 2017, 2018)

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

- 1) Field 121 (interest and other investment income) is less than the sum of field 9909 (bank interest) plus field 9910 (bond interest) plus field 9911 (interest from trusts) plus field 9912 (interest from mortgages).
- 2) There is an entry at fields 9909, 9910, 9911 and/or 9912 but no income at field 121.

- 90129 (2015, 2016, 2017, 2018)  
One of the following situations applies to your client's return:
- 1) Field 129 (RRSP income) is less than the sum of field 9908 (RRSP annuity income) plus field 5508 (Home Buyers' Plan participant repayment amount) plus field 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 at fields 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 at fields 129, 5511 and/or 262.
  - 4) You have indicated this is a pre-bankruptcy return. Field 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 at field 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.
- 90146 (2015, 2016, 2017, 2018)  
There is an entry at field 146 for the net federal supplements but your client was 59 years of age or under on December 31. Delete the entry at field 146.
- 90180 (2015, 2016, 2017, 2018)  
Field 180 cannot be greater than field 120.
- 90206 (2015, 2016, 2017, 2018)  
There is an entry at field 206 for the pension adjustment amount. Field 9922 equals 7 indicating no pension adjustment amount on any of the T4/T4A slips. You cannot have an entry at both fields.
- 90214 (2015, 2016, 2017, 2018)  
There is an entry at fields 9902, 9903 and/or 9904 (supporting fields for child care expenses). An entry at field 214 for child care expenses is required.
- 90220 (2015, 2016, 2017, 2018)  
One of the following situations applies to your client's return:
- 1) There is an entry at field 220 for the allowable deduction for support payments. An entry at field 230 for the total support payments is required.
  - 2) Field 230 cannot be less than field 220.
- 90221 (2015, 2016, 2017, 2018)  
One of the following situations applies to your client's return:
- 1) Field 221 for carrying charges and interest expenses is less than field 9913 for interest expenses.

- 2) There is an entry at field 9913 with no deduction claimed at field 221. Field 9913 must be included at field 221.

90222 (2015, 2016, 2017, 2018)

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

90223 (2015, 2016, 2017, 2018)

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

90228 (2015, 2016, 2017, 2018)

There is an entry at field 217 for an allowable business investment loss but no entry at field 228 for the gross business investment loss.

90232 (2015, 2016, 2017, 2018)

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

90247 (2015, 2016, 2017, 2018)

There is an entry on the Schedule 7 for current year withdrawals under the Home Buyers' Plan at field 247 and/or for current year withdrawals under the Lifelong Learning Plan at field 263. 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 (2015, 2016, 2017, 2018)

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

90263 (2015, 2016, 2017, 2018)

You have indicated this is a pre-bankruptcy return. Field 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.

90305 (2015, 2016, 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 at field 5522 or at field 5529.

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

- 3) The marital status is other than married or living common-law. There is an entry at field 303 on the Schedule 1 and/or at field 5812 on the provincial or territorial Form 428 for the spouse or common-law partner amount. There is also an entry at field 5529 to indicate current year separation.

90308 (2015, 2016, 2017, 2018)

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

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

90312 (2015, 2016, 2017, 2018)

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

- 1) The province of residence is Quebec – Field 312 for EI premiums plus field 450 for EI overpayment does not equal field 5028 for total EI premiums.
- 2) The province of residence is other than Quebec – The sum of fields 312/5026 for EI premiums plus field 450 does not equal the sum of field 5027 for total PPIP premiums plus field 5028.

90315 (2016, 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 at fields 5210 to 5223 on the Form T2203
- 2) There is at least one entry at fields 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 at field 5222.
- 4) The taxing province is MJ but the total of fields 5210 to 5223 is greater than the net income amount calculated by the Canada Revenue Agency.

90317 (2015, 2016, 2017, 2018)

There is an entry at fields 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.

- 90320 (2015, 2016, 2017, 2018)  
Field 320 on the federal Schedule 11 and/or field 5914 on the provincial or territorial Schedule 11 for eligible tuition fees is greater than the maximum allowable. If the amount is correct, please submit a paper return. The Canada Revenue Agency regrets the inconvenience.
- 90335 (2015, 2016, 2017, 2018)  
Field 335 must equal the sum of all fields above it as displayed on the federal Schedule 1, plus field 5026 plus field 5031 plus field 5032 plus field 5120. Do not include field 330 and field 331 as they are already included at field 332.
- 90337 (2016, 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 at fields 5210 to 5223 on the Form T2203 but no self-employment income at field 122, 135, 137, 139, 141 or 143.
- 90345 (2017, 2018)  
Field 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.
- 90350 (2015, 2016, 2017, 2018)  
Field 350 does not equal to the sum of field 338 plus field 349.
- 90367 (2015, 2016)  
One of the following situations applies to your client's return:
- 1) There is an entry for the number of children at field 352 of Schedule 1, but no claim was made at field 367 for the family caregiver amount for children under 18 years of age.
  - 2) There is a claim at field 367 and no entry at field 352.
- (2017, 2018)  
There is an entry at field 352 on the Schedule 1 for the number of children but there is no entry at field 367 for the Canada caregiver amount, or vice versa.
- 90374 (2015, 2016, 2017, 2018)  
There is an entry at field 372 (CPP election effective date) and at field 374 (CPP revocation effective date) on the Schedule 8 or at Part 2 of the Form RC381. Please review your entries and make the necessary corrections.
- 90375 (2015, 2016, 2017, 2018)  
As the province of residence on December 31 was Quebec:
- 1) Field 375 for PPIP premiums paid requires an entry at field 380 for PPIP insurable earnings.
  - 2) When field 380 is greater than \$1,999, an entry at field 375 is required.

- 90376 (2015, 2016, 2017, 2018)  
Field 376 for PPIP premiums payable on employment income requires an entry at field 377 on the Schedule 10 when the province or territory of employment is other than Quebec.
- 90379 (2015, 2016, 2017, 2018)  
As the province of residence on December 31 was Quebec:
- 1) An entry at fields 223 and 378 for PPIP premiums payable on self-employment income requires an entry at field 379 on the Schedule 10 for net business income.
  - 2) An entry at one of the fields 135 to 143 for self-employment income requires an entry at field 379.
  - 3) Field 379 requires an entry at one of the fields 135 to 143.
- 90380 (2015, 2016, 2017, 2018)  
The province of residence is Quebec and one of the following situations applies to your client's return:
- 1) Field 101 for employment income requires an entry at field 380 for PPIP insurable earnings and an entry at field 377 on the Schedule 10 for employment income from a province other than Quebec.
  - 2) Field 101 requires an entry at field 380 and an entry of 2 at field 5029 to indicate no employment income earned outside Quebec.
  - 3) Field 380 requires an entry at fields 101 and/or 5363 and/or 5347. If no entry is required at field 375, 101, 5363 or 5347, then an entry of \$1 is not required at field 380.
  - 4) Field 380 cannot exceed the maximum amount applicable for the tax year:
    - a) Tax year 2015 – \$70,000
    - b) Tax year 2016 – \$71,500
    - c) Tax year 2017 – \$72,500
    - d) Tax year 2018 – \$74,000
- 90382 (2015, 2016, 2017, 2018)  
Field 382 equals 1 on the Schedule 6 for the working income tax benefit. Field 5527 equals 1 indicating the eligible spouse is a non-resident. You cannot have an entry at both fields.
- 90399 (2015, 2016, 2017, 2018)  
There is an entry at field 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 at field 5034 for CPP deductions.

- 90423 (2015)  
One of the following situations applies to your client's return:
- 1) There is an entry for the family tax cut at field 423 on Schedule 1, but no entry at fields 496, 497, 498, and/or 499 on the Schedule 1-A.
  - 2) There is a claim for the family tax cut on the Schedule 1-A but no entry at field 423 on the Schedule 1.
- 90424 (2015, 2016, 2017)  
There are entries for federal tax on split income at field 424 on the Schedule 1 or at fields 6834, 6835, 6836, 6837 and/or 6838 on the Form T1206 but the taxpayer is 18 years of age or older.
- 90440 (2015, 2016, 2017, 2018)  
There is an entry at field 440 for a refundable Quebec abatement but the province or territory of residence is not Quebec.
- 90448 (2015, 2016, 2017, 2018)  
There is an entry at field 448 for a CPP/QPP overpayment. An entry is required at field 5034/5033 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 at field 449 for the climate action incentive but no entry on the Schedule 14, or vice versa.
  - 2) There are entries at fields 6011, 6012, 6013 and/or 6014 on the Schedule 14 but no entry at field 6010.
- 90450 (2015, 2016, 2017, 2018)  
There is an entry at field 450 for an EI overpayment. An entry is required at field 5028 for total EI premiums withheld on all information slips.
- 90453 (2015, 2016)  
There are entries on the Schedule 6 or at field 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 field 381 and field 382 does not equal to 1.
  - 2) No entry at field 381 or field 392 does not equal to 1. Field 322 on the Schedule 11 is greater than 3 times the federal monthly full-time education amount for the tax year.
  - 3) Field 9905 indicates that your client is a member of a communal organization and is not entitled to the benefit.



(2017, 2018)

There are entries on the Schedule 6 or at field 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 field 381 and field 382 does not equal to 1.
- 2) No entry at field 381 or field 392 does not equal to 1. Field 345 on the Schedule 11 does not equal to 1 and field 328 indicates your client was enrolled as a full-time student for more than three months in the tax year.
- 3) Field 9905 indicates that your client is a member of a communal organization and is not entitled to the benefit.

90457 (2015, 2016, 2017, 2018)

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

90488 (2015, 2016, 2017, 2018)

There is an entry at field 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. Your client may either transfer the refund to the instalment account or direct deposit the refund to his or her bank account.

90493 (2016, 2017, 2018)

You are filing a return for multiple jurisdictions. There is an entry at field 316 for the disability amount and/or at field 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 at both the federal field and the corresponding MJ field. Enter 1 at the field if the calculated amount is zero.

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

90496 (2015)

You have made a claim for the family tax cut at field 423 on the Schedule 1, but the taxpayer is not eligible for this credit based on one of the following situations:

- 1) An election was made on Form T1032 to split the pension income amount at field 116 or for the deduction at field 210 on either your client's return or the spouse's or common-law partner's return.
- 2) Your client is bankrupt in the tax year.
- 3) Where the taxpayer was married or living common-law during the year, but on December 31 the marital status was other than married or living common-law and was separated for less than 90 days, enter 1 at field 5773. Otherwise, delete the claim.

92065 (2015, 2016, 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 at field 5349 for Quebec tax deducted and no entry at field 5350 for income from Quebec.
- 2) There is an entry at field 5349 but no entry at field 5350, or vice versa.
- 3) Field 5349 is greater than field 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.

92231 (2016, 2017, 2018)

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

- 1) There is an entry at a field 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 at a field for MJ but it is not applicable to the province or territory of self-employment as allocated on the Form T2203 (fields 5210 to 5223).
- 3) There is an entry at a field for MJ that is not applicable to the province or territory of residence.

92330 (2018)

There are entries at field 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) You have indicated that your client is an immigrant to Canada in 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 CRA'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.

95005 (2015, 2016, 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 at field 5292 or at field 5293 for Canadian sourced non-resident income. Enter 1 at the field if the amount is zero or negative.
- 2) There is an entry at fields 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.

- 95026 (2015, 2016, 2017, 2018)  
One of the following situations applies to your client's return:
- 1) The province of residence is Quebec – There is an entry at field 5026 for EI and PPIP premiums. You should enter the EI premiums at field 312 and the PPIP premiums paid at field 375.
  - 2) The province or territory of residence is other than Quebec – There is an entry at field 5026 with no entry at field 5027 for total PPIP premiums, or there is an entry at field 5027 but no entry at field 5026 or at field 450 for EI overpayment.
- 95027 (2015, 2016, 2017, 2018)  
There is an entry at field 5027 for total PPIP premiums and at field 312 for the EI premiums. As the province or territory of residence is other than Quebec, enter the EI premiums at field 5026 instead of field 312.
- 95029 (2015, 2016, 2017, 2018)  
There is an entry at field 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 at field 376 for PPIP premiums payable on employment income.
  - 2) There cannot also be an entry at field 377 on the Schedule 10 for T4 employment income where the province of employment was other than Quebec.
- 95031 (2015, 2016, 2017, 2018)  
There is an entry at field 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 – An entry at field 5031 requires an entry at field 5034 for the actual CPP contributions and/or at field 5033 for the actual QPP contributions.
  - 2) As a resident of a province or territory other than Quebec – Field 5031 does not equal field 5033, and if applicable, field 5034, minus field 448 for CPP overpayment.
  - 3) As a resident of Quebec – Field 5031 cannot be greater than field 5034 and/or field 5033.
- 95033 (2015, 2016, 2017, 2018)  
There is an entry at field 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 at field 5033 requires an entry at field 5031 for QPP contributions and/or at field 448 for CPP overpayment.
  - 2) As a resident of Quebec – An entry at field 5033 requires an entry at field 5031.
- 95034 (2015, 2016, 2017, 2018)  
An entry at field 5034 for actual CPP contributions requires an entry at field 308 on the Schedule 1 for CPP contributions, or at field 5031 for QPP contributions, and/or at field 448 for CPP overpayment.

- 95105 (2015, 2016, 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 fields 117, 213, 5230, 5263, 5267, 5538 and/or 9918. If your client's marital status changed during the year, enter 1 at field 5522.
- 95109 (2015, 2016, 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 at both field 5109 and field 5110.
  - 2) Field 5109 or field 5110 must equal to the following amount for the applicable tax year:
    - a) Tax year 2015 – \$2,040
    - b) Tax year 2016 – \$2,121
    - c) Tax year 2017 – \$2,150
    - d) Tax year 2018 – \$2,182
- 95117 (2015, 2016, 2017, 2018)  
All or part of the disability supports deduction at field 215 is based on the number of full weeks in attendance at a designated educational institution or secondary school. Field 5117 cannot exceed the maximum 52 weeks allowed. Please review your entries and make the necessary corrections.
- 95119 (2015, 2016, 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 at field 5118 but no entry at field 5119, or vice versa.
  - 2) Field 5119 is greater than field 5118.
  - 3) There is an entry at field 5120 but no entry at field 5119.
- 95122 (2015, 2016, 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 at field 5122 but no entry at field 5119, field 5121, or field 5124.
  - 2) There is no entry at field 5122 but field 5119 minus field 5120 is greater than \$0.
  - 3) There is no entry at field 5122 but field 5121 is greater than \$0.
  - 4) There is no entry at field 5122 but field 5124 is greater than \$0.
- 95123 (2015, 2016, 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 at field 5123 but no entry at field 5119, 5121, 5124 or 5125.

- 2) There is no entry at field 5123 but there is an entry at field 5125. Enter 1 at field 5123 if the amount is zero.

95125 (2015, 2016, 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 at fields 5121, 5124 and 5125.
- 2) Field 5119 minus field 5120 is greater than \$0 and there is an entry at field 5124 or field 5125.

95337 (2015, 2016, 2017, 2018)

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

95355 (2015, 2016, 2017, 2018)

There is an entry at field 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 at field 5478 for EI insurable earnings.
- 2) There is no self-employment income reported at field 135, 137, 139, 141 or 143.

95365 (2015, 2016, 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) Field 176 on the Schedule 3 is greater than field 5334.
- 2) There is an entry at field 5334 but no entry at field 176.
- 3) Field 5365 is greater than field 5334.
- 4) There is an entry at field 5334 but no entry field 5365.

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 at field 5461 for the taxable income for the other bankruptcy period but there is no indication that your client is filing a pre-bankruptcy return.

95478 (2015, 2016, 2017, 2018)

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

- 1) Field 5478 for EI insurable earnings cannot exceed the following maximum amount for the applicable tax year:
  - a) Tax year 2015 – \$49,500

- b) Tax year 2016 – \$50,800
  - c) Tax year 2017 – \$51,300
  - d) Tax year 2018 – \$51,700
- 2) The province of residence is Quebec – An entry at field 5028 for total EI premiums requires an entry at field 5478.
  - 3) The province or territory of residence is not Quebec – An entry at field 5028 and at field 5027 for total PPIP premiums requires an entry at field 5478.
- 95493 (2015, 2016, 2017, 2018)  
Field 5493 on the Schedule 13 for shareholder earnings cannot be greater than field 101 for employment income from T4 slips.
- 95494 (2015, 2016, 2017, 2018)  
Field 5494 on the Schedule 13 for tax-exempt self-employment income earned by a Canadian Indian cannot be greater than field 5363 for exempt income earned by a Canadian Indian.
- 95507 (2015, 2016, 2017, 2018)  
There is an entry at field 5507 for RRSP earned income calculation. An entry is required at fields 135, 137, 139, 141 and/or 143 for a self-employment income (or loss).
- 95530 (2015, 2016, 2017, 2018)  
There is an entry at field 5530 for earned income adjustment amount but no entry at field 214 for child care expenses.
- 95548 (2015, 2016, 2017, 2018)  
One of the following situations applies to your client's return:
- 1) An entry at field 5033 for QPP contributions requires an entry at field 5548 for total QPP pensionable earnings, or vice versa.
  - 2) An entry at field 5034 for CPP contributions requires an entry at field 5549 for total CPP pensionable earnings, or vice versa.
- 95589 (2016)  
One or more of the following situations applies to your client's return:
- 1) The entry at field 5589 is greater than the amount at field 6168.
  - 2) There is an entry at field 5589 and the province or territory of residence is not NL.
- 95821 (2015, 2016, 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 at field 6370 but no entry at field 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.

- 95829 (2015, 2016, 2017, 2018)  
There is an entry at fields 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 at field 122, 135, 137, 139, 141, 143, 5493 or 5494.
  - 2) The province of residence is Quebec and there is an entry at field 5829. This field is not valid for Quebec returns.
- 95830 (2015, 2016)  
One of the following situations applies to your client's return:
- 1) There is an entry for the volunteer firefighters' amount at field 362 on the Schedule 1 and no entry for the Newfoundland and Labrador volunteer firefighters' amount at field 5830 on the Form NL428, or vice versa.
  - 2) There is an entry for the volunteer firefighters' amount at field 362 on the Schedule 1 and no entry for the Manitoba volunteer firefighters' amount at field 5830 on the Form MB428, or vice versa.
  - 3) The entry at field 5830 differs from the maximum allowable.
- (2017, 2018)  
There is an entry at field 362 on the federal Schedule 1 and/or at field 5830 for the volunteer firefighters' amount and one of the following situations applies to your client's return:
- 1) There is an entry at field 362 but no entry at field 5830 on the Form MB428 or the Form BC428, as applicable, or vice versa.
  - 2) Field 5830 differs from the maximum allowable.
  - 3) You are filing a return for multiple jurisdictions. There is an entry at field 5830 but no income is allocated to Newfoundland and Labrador.
- 95831 (2015, 2016, 2017, 2018)  
There is an entry at field 214 or at field 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 at field 5831 but no entry at field 214, or vice versa.
  - 2) Field 214 does not equal field 5831.
- 95836 (2015, 2016, 2017, 2018)  
There is an entry at field 314 on the Schedule 1 for the pension income amount but no entry at field 5836 on the provincial or territorial Form 428, or vice versa.
- 95838 (2015)  
There is an entry at field 458 on the T1 return for the children's fitness amount but no claim was made at field 5838 on the Form BC428, or vice versa.

- 95845 (2015, 2016)  
One of the following situations applies to your client's return:
- 1) A claim was made for the search and rescue volunteers' amount at field 395 on the federal Schedule 1, but no claim was made at field 5845 of the Form MB428, or vice versa.
  - 2) There is an entry at field 395 and the entry at field 5845 differs from the maximum allowable.
- (2017, 2018)  
There is an entry at field 395 on the federal Schedule 1 and/or at field 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 at field 395 but no entry at field 5845 on the Form MB428 or the Form BC428, as applicable, or vice versa.
  - 2) Field 5845 differs from the maximum allowable.
- 95900 (2015, 2016, 2017, 2018)  
There is an entry at field 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 at field 5823 on the Form NU428. You cannot have an entry at both fields.
  - 2) The province or territory of residence is not Nunavut.
- 95901 (2015, 2016, 2017, 2018)  
There is an entry at field 5901 on the Schedule SK(S2) for the spouse's or common-law partner's amount for dependent children. There is also an entry at field 5821 on the Form SK428. You cannot have an entry at both fields.
- 95902 (2015, 2016, 2017, 2018)  
There is an entry at field 6070 on the Schedule MB428-A for the age amount for spouse or common-law partner. An entry is required at field 5864 on the Form MB428 and at field 5902 on the Schedule MB(S2).
- 95907 (2015, 2016, 2017, 2018)  
There is an entry at field 6071 on the Schedule MB428-A for the disability amount for spouse or common-law partner. An entry is required at field 5907 on the Schedule MB(S2).
- 96011 (2018)  
There is an entry at field 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.
- 96053 (2015, 2016, 2017, 2018)  
Field 6053 on the Form BC479 for the mining exploration tax credit allocated from a partnership cannot be greater than field 6051 for the mining exploration tax credit.
- 96055 (2015, 2016, 2017, 2018)  
There is an entry at field 6055 on the Form BC479 for the British Columbia training tax credit for individuals. An entry is required at field 6343, 6344, 6345 or 6346 on the Form T1014.



- 96056 (2015, 2016, 2017, 2018)  
There is an entry at field 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 at field 6347, 6348 or 6349 on the Form T1014-1.
  - 2) There is also an entry at field 6063 for the shipbuilding and ship repair industry tax credit. You cannot have an entry at both fields.
- 96094 (2015, 2016, 2017, 2018)  
There is an entry at field 6094 on the Form T1256-2 for the Manitoba employee share purchase tax credit but no entry at field 6137 on the Form MB479, or vice versa.
- 96110 (2015, 2016, 2017, 2018)  
There are entries at fields 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 at field 6118 to apply for the Ontario energy and property tax credit.
  - 2) There must be an entry at field 6119 to apply for the Northern Ontario energy credit.
  - 3) There must be an entry at field 6113 to apply for the Ontario senior homeowners' property tax grant.
- 96113 (2015, 2016, 2017, 2018)  
There is an entry at field 6113 on the Form ON-BEN to apply for the Ontario senior homeowners' property tax grant but there is no entry at field 6112.
- 96114 (2015, 2016, 2017, 2018)  
There is an entry at field 6114 on the Form MB479 for the Manitoba education property tax credit advance received. There is also an entry at field 9914 to indicate that your client received no advance tax credit. You cannot have an entry at both fields.
- 96118 (2015, 2016, 2017, 2018)  
There is an entry at field 6118 on the Form ON-BEN to apply for the Ontario energy and property tax credit but there is no entry at field 6110, 6112, 6114, 6121 or 6123.
- 96119 (2015, 2016, 2017, 2018)  
There is an entry at field 6119 on the Form ON-BEN to apply for the Northern Ontario energy credit but there is no entry at field 6110, 6112, 6121 or 6123.
- 96125 (2015, 2016, 2017, 2018)  
Field 6125 on the Form MB479 for the Manitoba primary caregiver tax credit cannot exceed the maximum allowable.
- 96130 (2015, 2016, 2017, 2018)  
For Manitoba residents reporting social benefits at field 145, the percentage value from Box 14 on the T5007 slip is required at field 6130. If your client did not receive any social benefits from the province, enter 100 at field 6130. Where your client received social benefits from the province for the entire year, enter 101 at field 6130.

- 96132 (2015, 2016, 2017)  
There is an entry at field 6132 on the Form T4164 for the Manitoba odour-control tax credit but the province or territory of residence is not Manitoba.
- 96135 (2015, 2016, 2017, 2018)  
Field 6135 on the Form MB479 for the Manitoba community enterprise development tax credit cannot exceed field 6845 on the Form T1256 or \$27,000, whichever is less.
- 96145 (2015, 2016)  
There is an entry at field 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 at field 6086 on the Form MB428. You cannot have an entry at both fields.
  - 2) Field 6145 differs from field 320 on the federal Schedule 11.
- (2017)  
There is an entry at field 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 at field 6086 on the Form MB428. You cannot have an entry at both fields.
  - 2) Field 6145 is greater than field 320 on the federal Schedule 11.
- 96168 (2016)  
Field 6168 on the Form NL428 for the Newfoundland and Labrador other than eligible dividends is greater than field 180 for other than eligible dividends.
- 96190 (2015, 2016, 2017, 2018)  
Field 6190 on the Form NL428 for the venture capital tax credit cannot be greater than \$75,000.
- 96197 (2015, 2016, 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 at field 6197 for the reduction for the spouse or common-law partner. There is also an entry at field 6199 for the eligible dependant. You cannot have an entry at both fields.
  - 2) You have indicated this is a pre-bankruptcy return. Please delete all entries for the low-income tax reduction as it is not allowed on a pre-bankruptcy return.
- 96228 (2015, 2016, 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 at field 479 but no entry at field 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 field 6228 as this tax credit is not allowed on a pre-bankruptcy return.

- 96247 (2015, 2016, 2017, 2018)  
There is an entry on the Form NT479 at field 6247 for the supplement for spouse or common-law partner and/or at field 6249 for total cost of living tax credit supplement. However, your client's marital status is other than married or living common-law.
- 96251 (2015, 2016, 2017, 2018)  
You have indicated this is a pre-bankruptcy return. Delete fields 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.
- 96266 (2015, 2016, 2017, 2018)  
You have indicated this is a pre-bankruptcy return. Delete field 6266 from the Form ON479 as the Ontario focused flow-through share tax credit is not allowed on a pre-bankruptcy return.
- 96269 (2015, 2016, 2017, 2018)  
You have indicated this is a pre-bankruptcy return. Delete fields 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.
- 96305 (2017, 2018)  
There is an entry at field 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. Verify the date of birth or delete field 6305.
- 96310 (2015, 2016, 2017, 2018)  
You have indicated that this is a pre-bankruptcy return. Delete field 6310 from the Form ON428 as the Ontario political contribution tax credit is not allowed on a pre-bankruptcy return.
- 96336 (2015, 2016, 2017, 2018)  
There is an entry at field 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.
- 96340 (2015, 2016, 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 at field 6340 for the reduction for the spouse or common-law partner. There is also an entry at field 6341 for the eligible dependant. You cannot have an entry at both fields.
  - 2) You have indicated this is a pre-bankruptcy return. Please delete all entries for the tax reduction as it is not allowed on a pre-bankruptcy return.
  - 3) You have indicated your client is deceased. Please delete all entries for the tax reduction as it is not allowed on the subsection 70(1) return for a deceased person.
- 96350 (2015, 2016, 2017, 2018)  
Field 6350 on the Form PE428 for the Prince Edward Island equity tax credit is greater than the maximum allowable.

- 96351 (2015, 2016, 2017, 2018)  
The province of residence is Prince Edward Island and one of the following situations applies to your client's return:
- 1) Field 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 field 6351 as this credit is not allowed on a pre-bankruptcy return.
  - 3) There is an entry at field 479 for PE tax credits but there is no entry at field 6351.
- 96387 (2015, 2016, 2017, 2018)  
There is an entry at field 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.
- 96392 (2015)  
One of the following situations exists on your client's return:
- 1) There is an entry at field 458 but no entry at field 459, or vice versa.
  - 2) There is an entry at field 458 but it does not equal field 6392.
  - 3) There is an entry at field 6392 but the province of residence is not YT.
  - 4) You have indicated this is a pre-bankruptcy return. Delete the entries at fields 458 and/or 459, as this claim is not allowed on a pre-bankruptcy return.
- (2016)  
There is an entry at field 458 on the tax return for the children's fitness amount but no entry at field 6392 on the Form YT479, or vice versa.
- 96394 (2015, 2016, 2017, 2018)  
There is an entry at field 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) Field 6390 is greater than \$1,200 and less than \$1,456 but there is no entry at field 6394.
  - 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.
- 96469 (2016, 2017, 2018)  
There is an entry at field 469 for the eligible educator school supply tax credit but no entry at field 468 for the supplies expenses, or vice versa.
- 96505 (2015, 2016, 2017, 2018)  
There are entries at fields 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 at these fields as well as the discounter code.
- 96509 (2015, 2016, 2017, 2018)  
Field 6509 for the date of discounting transaction must be eight digits and in YYYYMMDD format.

- 96770 (2015)  
There is a claim for the overseas employment tax credit and the entry for the number of days in the qualifying period at field 6770 of the Form T626, Overseas employment tax credit, is greater than 365.
- 96772 (2015)  
There is a claim for the overseas employment tax credit and the entry at field 6772 of the Form T626 is incorrect based on the employment amounts at fields 101, 104, 207, 212, and 229 of the return. Please review the entries and make the necessary corrections.
- 96774 (2015)  
There are one or more entries for the overseas employment tax credit at fields 6769, 6770, 6772, 6773, and/or 6774 of the Form T626. Entries are required at fields 6770, 6772, 6774, and, if applicable, 6773. However, if there are multiple T626s with two different calculation rates, a paper return will be required. Please review the entries and make the necessary corrections.
- 96782 (2015, 2016, 2017, 2018)  
There is an entry at field 6782 on the Form T691 for a loss created or increased by CCA and carrying charges claimed on certified film property. An entry at field 221 for carrying charges and interest expenses, or at field 232 for other deductions is required.
- 96795 (2015, 2016, 2017, 2018)  
One of the following situations applies to your client's return:
- 1) Field 6794 for child care expenses incurred for a child age 6 or younger is greater than field 6795 for total child care expenses paid in the year.
  - 2) There are entries at fields 214, 6794, 6796, 6798 and/or 6801 on the Form T778 but no entry at field 6795.
- 96802 (2015, 2016, 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 at field 116 for the elected split-pension amount but no entry at field 6802 or at field 6806 for the eligible pension income.
  - 2) There is an entry at field 210 for the deduction for elected split-pension amount but no entry at field 6802 or at field 6806.
  - 3) There is an entry at field 210 but the sum of field 115 plus field 129 plus field 130 minus field 5344 minus field 5508 minus field 5511 is 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 at field 116 for the elected split-pension amount but no entry at field 6802 or at field 6806 or at field 6807 for the eligible pension income.
  - 2) There is an entry at field 210 for the deduction for elected split-pension amount but no entry at field 6802 or at field 6806 or at field 6807.

- 3) There is an entry at field 210 but the sum of field 115 plus field 129 plus field 130 minus field 5344 minus field 5508 minus field 5511 is zero.

96808 (2015, 2016, 2017, 2018)

There is an entry at field 6808 on the Form T936 for other investment expenses. An entry at field 141 for net farming income (or loss) and/or at field 143 for net fishing income (or loss) and/or at field 232 for other deductions is required.

96810 (2015, 2016, 2017, 2018)

There is an entry at field 6810 on the Form T936 for other property income. An entry is also required at one or more of the following fields:

- 1) Field 114 for CPP/QPP benefits.
- 2) Field 115 for other pensions of superannuation income.
- 3) Field 130 for other income.
- 4) Field 141 for net farming income (or loss).
- 5) Field 143 for net fishing income (or loss).
- 6) Field 251 for limited partnership losses of previous years.

96811 (2015, 2016, 2017, 2018)

There is an entry at field 6811 on the Form T936 for 50% of income from the recovery of exploration and development expenses. An entry at field 130 for other income is required. Field 130 must include the amount at field 6811.

96836 (2015, 2016, 2017, 2018)

Field 6836 on the Form T1206 for total split income cannot be less than field 6835 for taxable amount of dividends.

98001 (2015, 2016, 2017, 2018)

There is an entry at field 6248 on the Form NT479 for the basic credit for spouse or common-law partner. There is also an entry at field 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 (2015, 2016, 2017, 2018)

There is no entry at any of the income fields 101 through 146. Where your client has income, enter the appropriate amounts. Where your client has no income, enter 7 at field 9915.

99917 (2015, 2016, 2017, 2018)

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

- 1) There is an entry at field 113 for old age security (OAS) pension. There is also an entry at field 9917 to indicate that no OAS pension was received. You cannot have an entry at both fields.
- 2) There is no entry at field 146 for net federal supplements. Please review your client's documents to determine the entries required.

- 3) There is an entry at field 9917 but your client is less than 65 years of age. Please verify the date of birth or delete the entry at field 9917.

99918 (2015, 2016, 2017, 2018)

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 at field 9918 to indicate that the spouse or common-law partner had no net income. You cannot have an entry at both fields.

## Error codes in the 100000 range

For the error codes in the 100000 range, the “Y” is replaced with the selected financial data (SFD) record number on which the error was noted and the “NNNN” is replaced by the field number or last valid field number.

SFD types are one digit in 2016 and prior tax years, two digits in 2017 and subsequent tax years. SFD type 11 and type 12 are valid for 2017 and subsequent tax years. 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 statement of employment expenses
- SFD 08 – Form TL2 for claim 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 (2015, 2016, 2017, 2018)

The entry at this field is not valid for processing purposes. The value entered at a field has a defined length, which for most fields is up to nine digits. This error could result from a missing delimiter such as “\*” indicating the end of the field code and its value.

Y3NNNN (2015, 2016, 2017, 2018)

There is an invalid character in the free format area. Review the entries and contact your software developer if you need assistance.

Y5NNNN (2015, 2016, 2017, 2018)

This field code is not valid. Contact your software developer for assistance.

Y6NNNN (2015, 2016, 2017, 2018)

There is no entry in the field or the entry is not numeric. The NNNN is replaced by the field number in question. Where the field in question could not be identified by the system, the NNNN is replaced by 0000. Please review the entire SFD record and make the necessary corrections. Contact your software developer if you need assistance.



Y80001 (2015, 2016, 2017, 2018)  
The selected financial data (SFD) statement type entered is not valid. Please enter the valid code from the following list. Note that SFD types are one digit in 2016 and prior tax years and two digits in 2017 and subsequent tax years. Also, type 11 and type 12 are only valid for tax year 2017 and subsequent.

- 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 (2015, 2016, 2017, 2018)  
The industry code in this selected financial data (SFD) statement is not valid.

Y80003 (2015, 2016, 2017, 2018)  
An entry for gross income is required for the selected financial data (SFD). Enter 1 where the gross income is zero or negative.

Y80004 (2015, 2016, 2017, 2018)  
An entry for net income is required for the selected financial data (SFD). Enter 1 where the net income is zero.

Y80006 (2015, 2016)  
One or more of the following situations apply to your client's return:

- 1) There is no entry for the rental property address on Form T776, Statement of Real Estate Rentals.
- 2) There is no entry for the business address on Form T2125, Statement of Business or Professional Activities.
- 3) There is no entry for the farm address on Form T2042, Statement of Farming Activities.

(2017, 2018)

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 (2015, 2016, 2017, 2018)

One of the following situations applies to the Statement A:

- 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 end date is less than the start date.
- 4) The fiscal period end date is not equal to the tax year.

Y80008 (2015)

Under Participant profile on the Form T1163 or Form T1273, the PIN entered is not valid. Review your client's source documents or contact your client and enter the correct PIN. A missing or invalid PIN will cause delays in the processing of your application.

(2016, 2017, 2018)

The participant identification number (PIN) entered in the "Participant Identification" section on 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). You may also visit the AgriInvest website at [agr.gc.ca/agriinvest](http://agr.gc.ca/agriinvest), select "Forms" and select "New Participant – Participant Identification Number Request Form" to find more information on how to request a PIN.

Y80009 (2015, 2016, 2017, 2018)

Field 9950 for total commodity sales and program payments and/or field 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.

Note that SFD types are one digit in 2016 and prior tax years and two digits in 2017 and subsequent tax years.

- Y80010 (2015, 2016, 2017, 2018)  
Field 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 in fields that do not relate to the SFD type. For example, fields 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.
- Note that SFD types are one digit in 2016 and prior tax years and two digits in 2017 and subsequent tax years.
- Y80011 (2015, 2016, 2017, 2018)  
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 (2015, 2016, 2017, 2018)  
The name and/or address in the “Contact person information” section and/or the “Partnership information” section contain invalid characters.
- Y80013 (2015, 2016, 2017, 2018)  
The AgriStability and AgriInvest program business type is not 1 for sole proprietorship or 2 for partnership, or contains an invalid character.
- Y80014 (2015)  
The postal code entered on the SFD record is not located in the same province or territory as you resided in on December 31st, therefore this return is not eligible for EFILE.
- (2016, 2017, 2018)  
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 (2015, 2016, 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)  
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 (2015, 2016, 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)

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 (2015, 2016, 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)

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 (2015, 2016, 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)

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 (2015, 2016, 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)

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 (2015, 2016, 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)

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 (2015, 2016, 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)

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 (2015, 2016, 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)

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 (2015, 2016, 2017)

The method of accounting 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)

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 (2015, 2016, 2017)

The method of accounting on the farming or AgriStability and AgriInvest record is 1 (Accrual) and there is an entry at field 9937, 9938, 9941 or 9942. Please change your method of accounting to 2 (Cash) or remove the entry from these fields.

(2018)

The method of accounting indicated is 1 (Accrual) and there is an entry at field 9937, 9938, 9941 or 9942. Please change your method of accounting to 2 (Cash) or remove the entry from these fields.

Y80025 (2015, 2016, 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)

A valid PIN is required for each partner listed in the “Partnership information” section. A missing or invalid PIN will cause processing delays.

Y80026 (2015, 2016, 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)

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 (2015, 2016, 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)

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 (2015, 2016, 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)  
There are duplicate “Contract or Identification numbers” for a crop or production insurance on the Form T1273, Statement A. Please review your entries and make the necessary corrections.
- Y80029 (2015, 2016, 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)  
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 (2015, 2016, 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)  
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.
- Y80031 (2015, 2016, 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)  
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 (2015, 2016, 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)

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 the operation with another.
- 5) There are entries in both “Add” and “Remove.”

Y80034 (2015, 2016, 2017, 2018)

There is no entry for the method of accounting, or there is an incorrect entry. Enter 1 for accrual. Enter 2 for cash.

Y80037 (2015, 2016, 2017, 2018)

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 (2015, 2016, 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)

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 (2015, 2016, 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)

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?"

Y89954 (2017, 2018)

You have submitted a Form T2091 or Form T1255 to designate a property as a principal residence. An entry at fields 9954, 9955 and 9956 must be present at the same time. There cannot be an entry at one field without an entry at both the other two fields. Please review your entries and make the necessary corrections. Please review your entries and make the necessary corrections.