



Canada Revenue
Agency

Agence du revenu
du Canada

Electronic Filers Manual for 2016 Income Tax and Benefit Returns

Chapter 2 Error Messages

**Ce document est
disponible en français**



CANADA 150

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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 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.

Note: Unless error code(s) 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 preparers and transmitters resolve technical matters related to the electronic filing process. Enquiries about repayment amounts required, carry-forward amounts available, refunds or questions about the assessment of a return should be directed to the **Individual income tax and Trust enquiries** at **1-800-959-8281**. The Helpdesk phone numbers are for the exclusive use of preparers and transmitters in EFILE and must not be provided to individual taxpayers.

You should inform your clients about any processing delays, as well as advise them not to inquire about refunds until at least four weeks after their return has been accepted in EFILE.

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 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 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, a date of entry must be entered. If the entries are correct, a paper return should be submitted. Please refer to the list of exclusions in the Appendices of this manual.
- 8 More than eight errors have been detected but due to space constraints, only eight error codes can be displayed. Review the entire record and make the necessary corrections.
- 9 The social insurance number entered for your client is not valid. Review your client's documents or contact your client and enter the correct social insurance number.
- 11 The taxpayer's social insurance number is not present on this record.
- 15 You have indicated this is a pre-bankruptcy return. Please delete the selected financial data statements, as they should not be transmitted with a pre-bankruptcy return.
- 22 According to the Canada Revenue Agency's records, this taxpayer was bankrupt last year, or is currently in bankruptcy status. This taxpayer's T1 for the period from January 1 to the date just before the assignment is the only return that is eligible for EFILE; however it must be filed by the taxpayer's trustee.
- 30 This may be a duplicate filing, or you may have used an incorrect social insurance number (SIN) on this record, as a return with this SIN has been, or is being, processed. Where error code 78 is also present, you have already transmitted this record.
- 31 One of the following situations applies to your client's return:
- 1) You have indicated an election under subsection 104(13.4) is being made, but this election is only valid on a return for a deceased taxpayer.
 - 2) The entry for the election under subsection 104(13.4) is not valid. The only valid entry is "1."
- Please review the entries and make the necessary corrections.
- 34 You have indicated your client is filing a pre-bankruptcy return and there is an immigration date entered on this return. If the entries are correct, a paper return should be submitted.
- 35 You have indicated your client is filing a pre-bankruptcy return but there is no date of bankruptcy on the Canada Revenue Agency (CRA) records. Please ensure you have submitted Form DC905, *Bankruptcy Identification Form* to update the CRA.

- 36 The date of death entered on your client's return is prior to the tax year. Please review your documents and either correct the entry for the date of death, or submit a paper return, as applicable.
- 37 One of the following situations applies to the return:
- 1) You have indicated your client is deceased in the Identification area of the T1 return, but have not entered the date of death.
 - 2) There is a date of death entered but you have not indicated that your client is deceased in the Identification area of the T1 return.
- 38 The date of death entered 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 Entries to start direct deposit are not allowed on a pre-bankruptcy return or on a return for a deceased taxpayer. Please delete the direct deposit fields.
- 40 The date of birth entered for your client does not agree with the date of birth on the Canada Revenue Agency's records. Please confirm with your client their date of birth. Where the entry 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 Your client's date of birth was not present on this record or non-numeric characters were entered for the date of birth.
- 42 Your client's name was not present on this record.
- 43 The surname entered for your client does not agree with the surname on the Canada Revenue Agency's records. Please confirm that you have entered the correct social insurance number and name for this taxpayer. If the surname you entered was correct and a name change is required, code the record to indicate that this is a change of name.
- 44 The entry for your client's name contains invalid character(s), and/or the first and/or last character of your client's name is not alphabetic. Please refer to Chapter 1 of the **Electronic Filers Manual** for a listing of acceptable characters for this field.
- 47 Your client's street address or postal office box number is not present on this record.
- 48 Your client's address is outside Canada and is not eligible for EFILE. If the address is correct, a paper return should be submitted.
- 49 The entry for the care of line in the address area contains an invalid character(s).
- 50 The entry for the street address contains an invalid character(s). Please refer to Chapter 1 of the **Electronic Filers Manual** for a listing of acceptable characters for this field.
- 51 The entry for the city contains an invalid character(s). Please refer to Chapter 1 of the **Electronic Filers Manual** for a listing of acceptable characters for this field.

- 52 The city in which your client resides is not present on this record.
- 53 The value for the province or territory in your client's address is not valid.
- 54 The value for the province or territory in your client's address is not present on this record.
- 55 The entry for the postal code is not in ANANAN format or is not valid.
- 56 Your client's postal code is not present on this record.
- 57 The entry for the city could not be located on our city database index. Check the entry and correct any errors. Contact your EFILE Helpdesk for assistance.
- 58 The discounter code entered is not valid. Where the code entered is correct, contact the Discounters and e-Services Projects Section at **613-941-8864**.
- 59 The value for the province or territory of residence on December 31st is not valid or was not entered.
- 60 The value entered for the current province or territory of residence is not valid.
- 61 The value for the taxing province or territory on December 31st is not valid or was not entered.
- 63 The entry for the date of birth is not in the proper format. The date of birth must be in YYYYMMDD format.
- 65 The entry for marital status is not valid. If your client is single, delete the entry for spouse's first name and/or social insurance number.
- 66 The entry for spouse's or common-law partner's social insurance number is not numeric.
- 67 The telephone number entered is not valid or contains an invalid character(s). Enter the area code first, followed by the telephone number.
- 68 The entry for spouse's or common-law partner's social insurance number is not valid. Verify the number entered with the source documents or contact your client.
- 70 The entries for your client's social insurance number and the spouse's or common-law partner's social insurance number are the same. Correct the social insurance number(s) in error.
- 71 The value for the change of surname indicator is not valid or was not entered. Enter 1 where there is no surname change. Enter 2 where a surname change is required or where the taxpayer is filing for the first time.
- 72 The entry for the province or territory in your client's address is not compatible with the entry for postal code.
- 76 Non-numeric characters are present on page 1 of the return for the spouse's or common-law partner's net income and/or the universal child care benefit received or repayment amount reported by the spouse or common-law partner. Please review the entries and make the necessary corrections.

- 78 This document control number (DCN) has already been used on an accepted EFILE record. A new DCN must be assigned unless this taxpayer's return has been or is being processed by us, in which case error code 30 will also be present.
- 79 The document control number transmitted on this return has exceeded the maximum number of attempts.
- 81 The document control number entered contains non-alpha/numeric characters. Only alpha and/or numeric characters are accepted.
- 82 The address entered on this record is that of the discounter. Enter the taxpayer's address.
- 83 The phone number entered on this record is that of the discounter. Enter the taxpayer's phone number.
- 84 The entry for spouse's or common-law partner's name contains an invalid character(s). Please make sure your entry does not include a period as the first character, a number, a slash (/ or \), or an ampersand (&).
- 85 The alternate address code is not numeric or is invalid.
- 86 The spouse's or common-law partner's self-employment code entered is not numeric or is invalid.
- 87 The entry for the language of correspondence is not numeric or is invalid.
- 88 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 The value for the pre or post-assessment review contact code is not valid or was not entered. Please enter "2" to contact the tax preparer or "3" to contact the taxpayer.
- 91 This record does not contain any income or deductions amounts, non-refundable credits or taxes. Review your client's return.
- 93 One of the following situations exists with your client's return:
- 1) There are rental or self-employment activities, or both, reported on the return and no selected financial data (SFD) records were submitted.
 - 2) The client is converting to a December 31st fiscal period and the sum of the net incomes or losses reported at field 9946 on the SFD statements submitted, minus any amount entered at line D of Form T1139, does not equal the total income or loss from rental and/or self-employed activities reported on the return at fields 126, 135, 137, 139, 141 and/or 143.
 - 3) The client is using the alternative method (Part 2 of Form T1139) and the sum of the net incomes or losses reported at field 9946 on the SFD statements submitted, plus any amounts entered for additional business income at line G, minus any amount entered at line I, does not equal the total income or loss from rental and/or self-employed activities reported on the return at fields 126, 135, 137, 139, 141 and/or 143.

- 94 The entry on the T1 return record, to indicate the number of selected financial data records being transmitted for your client, does not equal the number of selected financial data records received. Review this record and correct the error.
- 96 One of the following situations exists on the selected financial data (SFD) records transmitted for your client:
- 1) There are more than 80 field codes present in the free format area of SFD type 1 to 8.
 - 2) There are more than 29 occurrences for commodity codes under the “commodity sales and program payments” section of SFD type 6.
 - 3) There are more than 14 occurrences for commodity codes under the “commodity purchases and repayment of program benefits” section of SFD type 6.
- If the entries are correct, a paper return should be submitted, as we are unable to process this return due to system constraints.
- 97 There is an amount entered on Form T777, *Statement of Employment Expenses* or on Form TL2, *Claim for Meals and Lodging Expenses*, and no amount entered for other employment expenses at field 229.
- 98 The maximum occurrences for crop or livestock inventory with the selected financial data record type 9 have exceeded the allowable amount transmitted. If the entries are correct, a paper return should be submitted, as we are unable to process this return due to system constraints.
- 99 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. Selected financial data (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.

Error codes in the 300 range

- 307 The amount claimed as a 2016 reserve on the disposition of capital property on Form T2017 exceeds the amount reported for the related 2015 reserve on disposition of capital property, and no current-year dispositions were reported on Schedule 3.
- 325 An entry for a section 31 restricted farm loss at field 5495 was made but a net farming loss was not reported at field 141, or the net farming loss claimed is greater than the allowable amount based on the entry for a section 31 restricted farm loss.
- 334 There is a calculated difference in the entry at 6680, 6708, 6687, 6709, 6691, 6696, 6701, or 6703 on Form T2017.
- 336 An entry was made for CPP contributions payable on self-employment income at field 310 of Schedule 1. According to our records, your client is exempt from making contributions to the CPP. This entry should be deleted.
- 342 You have made a claim for the Prince Edward Island low-income tax reduction. However, the following information is required, if applicable:
- 1) The net income of your client's spouse or common-law partner. Where the spouse's or common-law partner's net income is nil or negative, enter 7 at field 9918.
 - 2) The universal child care benefit (UCCB) received that is included in the spouse's or common-law partner's net income or the UCCB repayment amount that is included at field 213 on the spouse's or common-law partner's return.
- Please enter the above information in the Identification area on page 1 of the return.
- 343 British Colombia employee investment tax credits claimed and filing date is more than three years after the end of the taxation year. The claim is statute-barred.
- 346 The immigration date of entry on this return does not agree with the Canada Revenue Agency's records. Please review the entry and make the necessary correction.
- 352 The claim for the basic personal amount at field 5804 of the provincial or territorial Form 428 is not equal to the maximum allowable. If the claim is prorated due to immigrant status, a date of entry is required. If the claim is prorated due to emigrant status, the return is not eligible for EFILE, and a paper return should be submitted. Otherwise, correct the entry.
- 353 The claim for the spouse or common-law partner amount at field 5812 of the provincial or territorial Form 428 differs from the maximum allowable.
- 357 There is a claim at field 6063 on Form BC479 for the British Columbia shipbuilding and ship repair industry tax credit but there is no self-employed income reported at field 135, 137, 139, 141, or 143.
- 359 One of the following situations exists for the client's return:
- 1) An entry was made at field 330 of the federal Schedule 1 for medical expenses but no claim was made at field 5868 of the provincial or territorial Form 428, or vice versa.
 - 2) You are filing a return for multiple jurisdictions and income is allocated to Ontario, and there is an entry for medical expenses in either, but not both, the federal field 330 and the Ontario field 5788.

- 360 There is an entry at field 6132 of Form T4164 for the Manitoba odour-control tax credit but no entry for farming income at fields 168/141. Please review the entries and make the necessary corrections.
- 366 A claim was made for tax deductions transfer to Quebec but the taxing province or territory is not Quebec. Only taxpayers who reside in the province of Quebec on December 31st are eligible to transfer tax deductions.
- 370 An entry was made for deductible CPP or QPP contributions through employment, but no entry for employment income or exempt employment income was made.
- 371 An entry was made at fields 144, 145 and/or 146. Review the entries to ensure they agree with the information slips. If entries are correct, a paper return should be submitted, as we are unable to process this return due to system constraints.
- 373 An entry was made for a CPP overpayment. As the taxing province is Quebec, the claim should be deleted as this overpayment is claimed on the provincial income tax return.
- 375 One of the following situations applies to your client's return:
- 1) You have reported the net rental or self-employed income without reporting an amount for the gross income, or vice versa.
 - 2) On Schedule 3, there is an entry for the total proceeds of disposition but there is no entry for the net gain or loss, or vice versa.
 - 3) On Form T1170, there is an entry at field 6823 but no entry at field 6822, or vice versa.
 - 4) On Form T1170, there is an entry at field 6825 but no entry at field 6824, or vice versa.
 - 5) On Schedule 3, there is an entry at field 274 but no corresponding entry at field 110.
 - 6) On Schedule 3, there is an entry at field 275 but no corresponding entry at field 124.
 - 7) On Schedule 3, there is an entry at field 276 but no corresponding entry at field 173.
- 377 A claim was made for income tax deducted but no income was reported at fields where tax could have been deducted (fields 101, 113, 114, 115, 116, 119, 129, 5345 and/or 5347). Review your client's documents to determine the entries required. Ensure that instalment payments (field 476) or foreign taxes withheld (field 431) have not been entered as tax deductions at field 437.
- 378 An entry was made at field 339 and/or field 337 of Schedule 9, but no fields from Schedule 3 are present for this return. Schedule 3 must support the current year taxable capital gain arising in respect of gifts of capital property (field 339) or gifts of depreciable property (field 337).
- 388 The entry for refund (field 484) or for balance owing (field 485) does not equal the total payable (field 435) minus the total credits (field 482). For Quebec residents, the amount of provincial parental insurance plan premiums payable on employment income (field 376 of Schedule 1) is used in the calculation of total credits (field 482).

Error codes in the 400 range

- 408 A claim was made for the labour-sponsored funds tax credit. An entry is required on Schedule 1 for the allowable credit at field 419 and for the net cost at field 411 for a federally registered fund and/or for the allowable credit at field 414 and for the net cost at field 413 for a provincially registered fund.
- 417 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, please contact your EFILE Helpdesk.
- 423 The entry for the Canadian Forces personnel and police deduction at field 244 is greater than the entry at field 101.
- 435 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 the spouse's or common-law partner's net income is nil or negative, enter 7 at field 9918.
 - 2) The amount of universal child care benefit (UCCB) that is included in the spouse's or common-law partner's net income, or the UCCB repayment amount included at field 213 on the spouse's or common-law partner's return.
 - 3) The amount of registered disability savings plan (RDSP) income that is reported by the spouse or common-law partner, or the RDSP repayment included at field 5536 on the spouse's or common-law partner's return.
- 438 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 the spouse's or common-law partner's net income is nil or negative, enter 7 at field 9918.
 - 2) The amount of universal child care benefit (UCCB) that is reported by the spouse or common-law partner, or the UCCB repayment included at field 213 on the spouse's or common-law partner's return.
 - 3) The amount of registered disability savings plan (RDSP) income that is reported by the spouse or common-law partner, or the RDSP repayment included at field 5536 on the spouse's or common-law partner's return.
- 441 The amount of commission income reported at field 102 exceeds the amount reported for employment income at field 101. Otherwise, please submit a paper return. The Canada Revenue Agency regrets the inconvenience.
- 444 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 The claim for Manitoba personal tax credit at field 6090 of Form MB479 is incorrect. Review the calculations and enter the correct claim amount.

- 457 An entry was made for deemed limited partnership loss at field 5354, but no entry was made for partnership income or net rental income, or vice versa. Where the entry at field 5354 is greater than 0, and the net rental income at field 126 and partnership income at field 122 are both nil, for processing purposes an entry of 1 is required at field 122.
- 460 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 the spouse's or common-law partner's net income is nil 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 amount of universal child care benefit (UCCB) that is included in the spouse's or common-law partner's net income, or the UCCB repayment included at field 213 on the spouse's or common-law partner's return.
 - 3) The amount of registered disability savings plan (RDSP) income that is reported by the spouse or common-law partner, or the RDSP repayment included at field 5536 on the spouse's or common-law partner's return.
- 464 An entry was made for non-taxable benefits for board and lodging at a special work site in prescribed northern zones, and/or prescribed intermediate zones. No other entries were made for northern residents deductions. Review Form T2222 and correct the field(s) in error.
- 466 An entry was made for adoption expenses at field 313 of Schedule 1, but no claim was made at field 5833 of the provincial or territorial Form 428, or vice versa.
- 467 One of the following situations exists on your client's return:
- 1) An entry was made for the universal child care benefit (UCCB) at field 117 and there is also an entry for the spouse's or common-law partner's UCCB in the Identification area on page 1 of the return.
 - 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.
- Please review the entries and make the necessary corrections or if the entries are correct, a paper return should be submitted with all pertinent slips and receipts attached.
- 468 There is an entry at field 122 for net partnership income for limited or non-active partners, but no entry was made in memo field 5330, or vice versa.
- 474 A claim was made for a logging tax credit, but an entry for logging income was not made.
- 483 You have made a claim for the Ontario co-operative education tax credit at field 6320 or the Ontario apprenticeship training tax credit at field 6322 on Form ON479. These credits are only available to residents of Ontario on December 31st and who are self-employed. To claim these credits, make sure the gross and net income from self-employment were included in the total income area of the return. Enter the business number at field 6327 and amounts at fields that apply to the specific credits your client is claiming. The credits at fields 6320 and 6322 are limited by a maximum claim. Ensure the maximum has not been exceeded.

- 487 The amount donated to the Ontario opportunities fund and the amount of the net refund does not agree with the calculated refund.
- 491 To accurately calculate the spouse or common-law partner amount at field 303 of Schedule 1 or field 5812 of the provincial or territorial Form 428, the following amounts, if applicable, are required:
- 1) The net income of your client's spouse or common-law partner. Where the spouse's or common-law partner's net income is nil or negative, enter 7 at field 9918.
 - 2) The amount of universal child care benefit (UCCB) that is included in the spouse's or common-law partner's net income or the UCCB repayment included at field 213 on the spouse's or common-law partner's return.

Error codes in the 500 range

- 502 There is a claim for the Yukon research and development tax credit at field 6389; however, your client is no longer entitled to the credit as the return is being filed more than 12 months after the filing due date.
- 506 You made a claim for your client's CPP/QPP contributions at field 5824 of the provincial or territorial Form 428, but have not made a claim at field 308 of Schedule 1.
- 507 You made a claim for your client at field 5828 of the provincial or territorial Form 428, but have not made a claim for CPP/QPP contributions on self-employment and other earnings at field 310 of Schedule 1.
- 508 You made a claim for your client's employment insurance premiums at field 5832 of the provincial or territorial Form 428, but have not made a claim at field 312 of Schedule 1.
- 511 The amounts entered on the provincial or territorial Schedule 2 for amounts transferred from spouse or common-law partner do not balance with the claim made at field 5864 of the provincial or territorial Form 428. Please review the entries. If there are entries on the provincial or territorial Schedule 2 and no entry in field 5864, or vice versa, contact your software developer.
- 513 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.
- 516 You have indicated that your client is filing a pre-bankruptcy return, but you have not provided their net income for the post-bankruptcy period.
- 517 There is a current year claim for the British Columbia mining flow-through share tax credit at field 6880, however, your client is not entitled to the credit as the return is being filed more than 12 months after the filing due date.
- 523 One of the following situations related to the Saskatchewan employee tools credit exists on your client's return:
- 1) The entry for the one-time trade entry credit at field 6356 or the entry for the annual maintenance credit at field 6357 is not equal to one of the four allowable amounts on Form T1284.
 - 2) There is an entry at field 6356 and 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, a paper return should be submitted, as we are unable to process this return due to system constraints. Otherwise, review your entries and make the necessary corrections.
- 529 The amount reported at field 363 is greater than the sum of field 101 and field 104.

- 531 There is an entry on 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 entry at field 122, 135, 137, 139, 141, or 143. Please review the entries and make the necessary corrections.
- 532 The claim for the Yukon employment amount at field 5834 is greater than the sum of the entries at fields 101 and 104 or is greater than the maximum allowable for the tax year.
- 534 You have indicated that your client lives on aboriginal lands, yet the taxpayer's province or territory of residence is other than Newfoundland and Labrador, the Northwest Territories, British Columbia, or the Yukon.
- 536 The claim at field 5823 for the amount for young children on Form NS428 or PE428 is incorrect based on the entry made for the number of months at field 6372; or a claim was made at field 5823 without a corresponding entry at field 6372, or vice versa.
- 537 Your claim at field 5823 on Form NU428 for the amount for young children is incorrect based on the entry made for the number of children at field 6371; or a claim was made at field 5823 without a corresponding entry at field 6371, or vice versa.
- 539 The province or territory of residence is other than Quebec and there is an entry at field 223, 375, 376, 377, 378, 379, 380 and/or 5029, which are only valid for Quebec residents. Please review your entries and make the necessary corrections.
- 542 A claim was made at field 5825 on Form YT428 for the family caregiver amount for infirm children under 18 years of age, but no entry was made at field 367 of Schedule 1. Please review your entries and make the necessary corrections.
- 546 One of the following situations applies to your client's return:
- 1) An entry was made at field 6143 on Form MB479 for the Manitoba book publishing tax credit but there is no entry at field 122, 135, or 137. Please include the associated self-employed income/loss in the appropriate field or delete the entry for the tax credit.
 - 2) There is a claim for the Manitoba book publishing tax credit at field 6143; however, your client is no longer entitled to the credit as the return is being filed more than 12 months after the filing due date.
- 548 An entry was made for the Saskatchewan graduate retention program on Form RC360; however you are missing one or more supporting fields at 5970/5971/5972, 5973/5974/5975 and/or 5976/5977/5978. Valid entries for fields 5970, 5973, and 5976 are 1, 2, 3, or 4. There are entries in all of fields 5973, 5974, 5975, or all of fields 5976, 5977, and 5978 and the entry at field 5970 does not equal 1, 2, 3, or 4. Either complete the entries in all related fields, or delete the incorrect entries.

- 550 The entry at field 5972, 5975, or 5978, on Form RC360 for the Saskatchewan graduate retention program, does not equal the maximum value for the rebate, for the program of study indicated by the related entry at field 5970, 5973, or 5976. The maximum values per program are as follows:
- 1) \$3,000 – 1 year Certificate, Diploma, or Journeyperson
 - 2) \$6,400 – 2 or 3 year Certificate or Diploma
 - 3) \$15,000 – 3 year Undergraduate Degree
 - 4) \$20,000 – 4 year Undergraduate Degree
- 551 You have made a claim for the Manitoba tuition fee income tax rebate. There is an entry at field 6084 of Form T1005 but no entry at field 6087, or vice versa; or there is an entry at field 6088 but no entries at fields 6084 and 6087.
- Please review your entries and make the necessary corrections.
- 552 One of the following situations applies to the claim for the Manitoba tuition fee income tax rebate:
- 1) The entry at field 6084 of Form T1005 cannot be prior to 2007 or more than 10 years before the current tax year, or greater than the current tax year.
 - 2) There is an entry at field 6084 for the current tax year that is greater than 10 years from the previous claim at field 6084.
 - 3) There is a claim at field 6087 and the entry at field 6084 is not equal to the tax year.
- Please review your entries and make the necessary corrections.
- 561 The claim for eligible tuition fees at field 320 of federal Schedule 11 differs from the claim at field 5914 of the provincial or territorial Schedule 11.
- 566 There is a universal child care benefit amount designated to a dependant at field 185 and there is an entry at field 117; or the client's marital status is married or living common-law.
- 568 You have indicated this is a pre-bankruptcy return or a subsection 70(1) return for a deceased taxpayer. Please delete any entries on the ON-BEN at fields 6108, 6109, 6110, 6112, 6113, 6114, 6118, 6119, 6121, and /or 6123. These claims are not allowed on a pre-bankruptcy or subsection 70(1) return.
- 570 There is an entry at field 6148 on Form MB479 for the Manitoba cultural industries printing tax credit but there is no entry at field 122, 135 or 137.
- 572 One of the following situations applies to your client's return:
- 1) There is an entry at field 370 on Schedule 1 for the children's art amount but no entry at field 5841 on the provincial or territorial Form 428, or vice versa.
 - 2) There is an entry at field 370 and at field 5841 and the entry at field 370 is not equal to the entry at field 5841.

Error codes in the 2000 range

- 2002 One of the following situations applies to your client's return:
- 1) Field 6827 on Form T1172 for total accumulated income payments (AIPs) received or transferred to an RRSP, PRPP, or SPP plus field 6828 for total AIPs received from RESPs exceeds the amount of other income at field 130.
 - 2) There is a claim at field 6821 on Form RC359 for excess employees profit sharing plan but there is no claim at field 229 for employment expenses.
- 2007 One of the following situations exists with your client's return:
- 1) The amount included in income for the Lifelong Learning Plan (LLP) is greater than the total amount that you have reported at field 129 of the return. 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 income inclusion amount must be reported on the post-bankruptcy return. Please delete the LLP entry at fields 129, 5511 and/or 262.
- 2009 One of the following situations exists with your client's return:
- 1) The entry for security option benefits that can no longer be deferred at field 6521 of Form T1212 exceeds the amount of deferred security option benefits we have on the Canada Revenue Agency records.
 - 2) You have indicated that your client is deceased and there is an entry at fields 6521 and/or 6522 for deferred stock option benefits. If the entries are correct, a paper return should be submitted, as we are unable to process this return due to system constraints.
- 2018 The entry at field 6114 on Form MB479 for the Manitoba education property tax credit advance received exceeds \$700.
- 2019 The entry at field 6112 on Form MB479 for net property tax paid in Manitoba must be supported by an entry at field 6114 for the Manitoba education property tax credit advance received. Where the taxpayer did not receive any tax credit advance, enter 7 at field 9914.
- 2020 A claim has been made at field 6090 on Form MB479 for the personal tax credit for spouse or common-law partner. However, your client's marital status is indicated on the return as being other than married or living common-law. Please change the marital status on the return or delete the claim on Form MB479.
- 2021 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 The claim for Manitoba tax credits does not agree with our calculation. It appears that the amount claimed for the Manitoba education property tax credit advance received was not deducted in determining the allowable Manitoba tax credits.

- 2028 One of the following situations exists on your client's return:
- 1) There is no entry at field 210 for the deduction for the elected split-pension amount, and the entry for Quebec tax deductions exceeds the claim for total income tax deducted at field 437.
 - 2) There is an entry at field 210 and the entry for Quebec tax deductions exceeds the claim for total income tax deducted at field 437 plus the amount entered at field 6805 of Form T1032.
- 2034 A claim was made for an investment tax credit on Form T2038 filed 12 months after the due date. Please review your entries and make the necessary corrections.
- 2035 NT risk capital investment credit claimed and filing date is more than three years after the end of the taxation year. The claim is statute-barred.
- 2037 A claim was made for the spouse or common-law partner amount at field 303 of Schedule 1 and, if applicable, at field 5812 of the provincial or territorial Form 428. Where the taxpayer was married or living common-law during the year but on December 31st the marital status was other than married or living common-law, enter 1 at field 5522.
- 2038 The claim for the spouse or common-law partner amount at field 303 of Schedule 1 differs from the maximum allowable.
- 2040 The claim for the basic personal amount at field 300 of Schedule 1 is not equal to the maximum allowable. If the claim is prorated due to immigrant status, a date of entry is required. If the claim is prorated due to emigrant status, the return is not eligible for EFILE, and a paper return should be submitted. Otherwise, correct the entry.
- 2042 A claim was made at field 326 of Schedule 1 for amounts transferred from spouse or common-law partner and, if applicable, at field 5864 of the provincial or territorial Schedule 2. Where the taxpayer was married or living common-law during the year but on December 31st the marital status was widowed in the year or separated for less than 90 days, enter 1 at field 5773. Otherwise, delete the claim.
- 2045 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 the spouse's or common-law partner's net income is nil or negative, enter a 7 at field 9918.
 - 2) The amount of universal child care benefit (UCCB) that is included in the spouse's or common-law partner's net income or the UCCB repayment amount at field 213 on the spouse's or common-law partner's return.
 - 3) The amount of registered disability savings plan (RDSP) income that is reported by the spouse or common-law partner.
 - 4) The amount of RDSP repayment included at field 5536 on the spouse's or common-law partner's return.
- 2048 Your client may be entitled to Yukon tax credits, but no claim was made.
- 2050 There is rental income reported at field 126 and field 6783 is not present. The taxpayer may be subject to minimum tax.

- 2064 The province of residence indicated on the return is Quebec; therefore, please delete the claim for Quebec tax deductions on your client's federal tax return. This claim should be claimed on the provincial return.
- 2069 One of the following situations exists on 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 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.
 - 5) There is an indication that your client resided on Délı̨nę Settlement Lands or in the Community of Délı̨nę within Northwest Territories on December 31, but the answer to the citizen of the Délı̨nę Got'ı̨nę Government nation question is not present.
- Please review your entries and make the necessary corrections.
- 2070 The claim for the Yukon First Nations federal refundable abatement differs from the computed amount.
- 2071 There is a claim for an amount for an eligible dependant at field 305 of Schedule 1 and/or at 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 or at field 5612 on Form T2203. Where the dependant's income is nil, an entry of 1 at field 5106 is required for processing purposes.
- 2072 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 deemed overpayment of tax is not valid. Please confirm the correct banking information with your client.
- 2073 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 One of the following situations exists on your client's return:
- 1) There is an entry at field 6390 of Form NU479 for the cost of living tax credit and 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. Please delete the entries for the NU cost of living tax credit at fields 6054, 6390 and/or 6394, as this claim is not allowed on a pre-bankruptcy return.
- 2076 The taxpayer's 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 The claim for the employee and partnership GST/HST rebate at field 457 differs from the maximum allowable amount.
- 2079 A claim was made for the British Columbia sales tax credit on Form BC479. However, the entry at fields 6033 and/or 6035 does not equal \$75.
- 2080 The taxpayer's 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 The taxpayer's 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 The taxpayer's 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 The taxpayer's 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 The taxpayer's 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 The taxpayer's 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 The taxpayer's 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 The taxpayer's 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 The taxpayer's 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 The taxpayer's 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 The taxpayer's 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 The taxpayer's 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 A claim was made at fields 6049 and/or 6050 of Form BC479 for a venture capital tax credit but the province or territory of residence is other than British Columbia.
- 2094 Please verify your client's province or territory of residence on December 31st. A claim was made for a provincial or territorial tax credit at field 479, but this credit does not apply to your client's province or territory of residence as shown on the return. Please change the province or territory of residence or delete the entry.

- 2095 Your client may be entitled to a British Columbia provincial tax credit, but no claim was made. Where the claim is being made by your client's spouse or common-law partner, delete the fields on Form BC479.
- 2096 Your client may be entitled to a Manitoba provincial tax credit but no claim was made. Where the claim is being made by your client's spouse or common-law partner, delete the fields on Form MB479. If applicable, please ensure that the net family income on Form MB479 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 claimed, by either the taxpayer or his or her spouse or common-law partner.
- 2097 Your client may be entitled to an Ontario provincial tax credit but no claim was made. Where the claim is being made by your client's spouse or common-law partner, delete the fields on Form ON479.
- 2109 One of the following situations applies to your client's return:
- 1) The entry at field 395 for the search and rescue volunteers' amount differs from the maximum allowable.
 - 2) There is a claim on Schedule 1 at field 395 for the search and rescue volunteers' amount and at field 362 for the volunteer firefighters' amount at field 362 on Schedule 1. You cannot make a claim for both.
- Please review your entries and make the necessary corrections.
- 2111 The claim at field 5837 on Form SK428 for the Saskatchewan home buyers' amount is greater than the maximum allowable.
- 2112 One of the following situations applies to your client's return:
- 1) There is an entry at field 372 on Schedule 8 or Part 2 of 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 Schedule 8 or Part 2 of Form RC381 and 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.
- 2115 A claim for registered pension plan contributions was made without a supporting entry for pension adjustment amount. Where there is no pension adjustment amount on any of the T4/T4A slips, an entry of 7 at field 9922 is required.
- 2123 EI overpayment on a statute-barred refund return.
- 2130 There is a current year immigration date recorded with the Canada Revenue Agency, but none was entered on this return.
- 2147 The direct deposit information entered is invalid. Review the entries and make the necessary corrections.

- 2150 One of the following situations exists on your client's return:
- 1) Your client may be entitled to a Nunavut tax credit, but no claim was made. Where the claim is being made by your client's spouse or common-law partner, delete the fields on Form NU479.
 - 2) You have indicated that your client is filing a pre-bankruptcy return. The Nunavut cost-of-living tax credit is calculated for the calendar year when the post-bankruptcy return is assessed. Please delete the NU cost-of-living entries on Form NU479.
- 2153 The claim for RRSP/PRPP contributions designated as transfers at field 240 of Schedule 7 is greater than the income reported as eligible for transfer (fields 115 + 129 + 130).
- 2155 Based on the information submitted, an entry for resource property and flow-through shares is required on line 16 of Form T691. Where the amount on line 16 is nil or negative, enter 1 at field 6786 for processing purposes.
- 2156 Based on the information submitted, an entry for loss created or increased by CCA and carrying charges claimed on certified film property is required on line 4 of Form T691. Where the amount on line 4 is nil or negative, enter 1 at field 6782 for processing purposes.
- 2162 Your client may be entitled to a Northwest Territories tax credit, but no claim was made.
- Note:** In calculating the adjusted net income for the NT cost of living tax credit, the net income reported on line 1 of Form NT479 should be reduced by any amount claimed at field 244 for the Canadian Forces personnel and police deduction.
- 2168 The claim for the federal amount for an eligible dependant at field 305 of Schedule 1 differs from the maximum allowable.
- 2169 One of the following situations exists for the client's return:
- 1) The amounts entered on Schedule 2 for the amounts transferred from spouse or common-law partner do not balance with the claim made at field 326 on the federal Schedule 1. Please review the entries. If there are entries on Schedule 2 and no entry in field 326, or vice versa, contact your software developer.
 - 2) You are filing a return for multiple jurisdictions, and there is an entry in one or more fields for the amounts transferred from spouse or common-law partner on the federal Schedule 1 and/or Schedule 2 and there is no entry in any of the fields on Form T2203 corresponding to the taxing jurisdictions (fields 5643 to 5649, 5684, 5685, 5691, 5936 and 5946).
- 2170 A claim was made for Manitoba school tax credit for homeowners on Form MB479. An entry for family income amount at field 6120 or an entry for school taxes assessed at field 6122, or both, is required to support the claim.
- 2171 You have made a claim for the British Columbia sales tax credit at field 6035 of Form BC479 and the following information is required, if applicable:
- 1) The net income of your client's spouse or common-law partner. Where the spouse's or common-law-partner's net income is nil or negative, enter 7 at field 9918. Where the spouse or common-law partner was not a resident of Canada, enter 1 at field 5527, and do not allow an entry at field 6035.

- 2) The amount of universal child care benefit (UCCB) that is included in the spouse's or common-law partner's net income or the UCCB repayment included at field 213 on the spouse's or common-law partner's return.
 - 3) 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.
 - 4) 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.
- 2180 Your client was a resident of Quebec, and the claim at field 223 for provincial parental insurance plan premiums differs from the computed amount.
- 2184 British Columbia tax credit claimed and filing date is more than three years after the end of the taxation year. The claim is statute-barred.
- 2185 An entry was made for the British Columbia training tax credit for employers at fields 6347, 6348 and/or 6349 of Form T1014-1, or at field 6056 of Form BC479. An entry for gross/net self-employment income/loss at fields 162/135, 164/137, 166/139, 168/141 and/or 170/143 is required.
- 2187 The claim for a transfer of the spouse's or common-law partner's tuition, education, and textbook amounts at field 360 of federal Schedule 2, and/or at field 5909 of the provincial or territorial Schedule 2 exceeds the maximum allowable.
- 2188 The claim for a transfer of the spouse's or common-law partner's pension income amount at field 355 of federal Schedule 2 and/or at field 5905 of the provincial or territorial Schedule 2 exceeds the maximum allowable.
- 2189 A claim was made at field 6054 and/or field 6251 of Form NT479 for the Northwest Territories cost of living tax credit, but your client was not a resident of the Northwest Territories on December 31st. Only residents of the Northwest Territories are entitled to this credit.
- 2191 One of the following situations exists on your client's return:
- 1) The entry at field 6343 of Form T1014 for the British Columbia training tax credit is not equal to \$1,000 or \$2,000.
 - 2) The entry at field 6344 is not equal to \$2,000.
 - 3) The entry at field 6345 is not equal to \$2,500 or a multiple of \$2,500.
 - 4) The entry at field 6346 exceeds the maximum allowable.
- Please review your entries on Form T1014 and make the necessary corrections.
- 2197 The claim for RRSP/PRPP deduction at field 208 exceeds the total RRSP/PRPP contributions at field 245 of Schedule 7 plus the available unused RRSP/PRPP contributions from previous years minus the total repayments under the Home Buyers' Plan at field 246 and the Lifelong Learning Plan at field 262 of Schedule 7.

If changes are required to your client's unused contributions, a Form T1-ADJ, *T1 Adjustment Request*, should be filed with the Canada Revenue Agency.

- 2198 The amount transferred to a RRSP reported at field 240 of Schedule 7 exceeds the amount claimed for RRSP/PRPP deduction at field 208.
- 2199 Manitoba tax credit claimed and filing date is more than three years after the end of the taxation year. The claim is statute-barred.
- 2211 Your client may be entitled to an employment insurance (EI) overpayment, but no claim was made. Review the entries made for EI premiums and EI insurable earnings.
- 2215 The designated repayment amount under the Lifelong Learning Plan at field 262 of Schedule 7 and/or at field 5897 of Form RC383 is less than the minimum required repayment.
- 2217 One of the following situations exists on your client's return:
- 1) The designated repayment amount under the Lifelong Learning Plan (LLP) at field 262 of Schedule 7 and/or at field 5897 of Form RC383 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. Please delete the entry at field 262 and/or field 5897 of Form RC383.
- 2219 There is a designated repayment amount under the Lifelong Learning Plan (LLP) at field 262 of Schedule 7 and the LLP participant is over 71 years of age.
- 2222 Yukon small business investment tax credit claimed and filing date is more than three years after the end of the taxation year. The claim is statute-barred.
- 2225 There is a claim at field 453 on page 4 of the return for the working income tax benefit, the client's marital status is married or living common-law, and the entry at field 382 of Schedule 6 is not 2, and one of the following situations exists on your client's return:
- 1) The amount at field 384 plus the amount at field 386 is greater than the entry at 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 the spouse's or common-law partner's net income is nil or negative, enter 7 at field 9918 and 1 at field 387 for processing purposes.
- 2226 One of the following situations exists with the claim for the working income tax benefit on Schedule 6 of your client's return:
- 1) Marital status is married or living common-law, and there is no entry in field 382.
 - 2) Marital status is other than married or living common-law, and field 382 and/or field 394 is equal to 1.
 - 3) Marital status is other than married or living common-law, and there are entries at fields 384, 386, 387, 389 and/or 390.

Note: If the client was married or living common-law at any time during the year but on December 31st the marital status is widowed, and the death of the spouse occurred after June 30th of the tax year, and field 382 is equal to 1, for processing purposes an entry of 1 at field 5522 is required.

2229 The claim for the amount for an eligible dependant at field 5816 of the provincial or territorial Form 428 differs from the maximum allowable.

2233 The province of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.

2239 The following situation exists on your client's return:

- 1) A claim was made at field 6247 on Form NT479 for the supplement for spouse or common-law partner and/or at field 6249 for total cost of living tax credit supplement.
- 2) The entry for marital status indicates married or living common-law.
- 3) An entry was not made at field 6248 for the spouse's or common-law partner's basic credit for self.

Enter the spouse's or common-law partner's basic credit at field 6248. If the credit is nil, enter 7 at field 8001.

2247 One of the following situations exists with the claim for the working income tax benefit on Schedule 6:

- 1) There is an entry at field 385 and no entry at field 388.
- 2) There is an entry at field 5363 and no entry at field 385 and/or field 388.

2248 You have indicated that your client has an eligible spouse for the working income tax benefit at field 382 on Schedule 6. There is an entry at field 390 other than 1 and the entry is not equal to:

- 1) The spouse's or common-law partner's net income in the Identification area on page 1 of the return, minus
- 2) The amount at field 5230 for the spouse's or common-law partner's capital gain from mortgage foreclosures and conditional sales reposessions, plus
- 3) The amount at field 389 for the spouse's non-taxable part of income earned on a reserve or an allowance received as an emergency volunteer, plus
- 4) The spouse's or common-law partner's universal child care benefit (UCCB) repayment amount entered in the Identification area on page 1 of the return, plus
- 5) The amount at field 5538 for the spouse's or common-law partner's registered disability savings plan (RDSP) repayment, minus
- 6) The spouse's or common-law partner's UCCB income entered in the Identification area on page 1 of the return, minus
- 7) The amount at field 5537 for the spouse's or common-law partner's RDSP income.

- 2249 There is no entry at field 116 or field 210 for the elected split-pension amount, and there are entries at field 6802, 6083, and/or field 6806 of Form T1032.
- 2250 The claim made for Home Buyers' Plan repayment at field 246 of Schedule 7 and/or at field 5883 of Form RC383 exceeds the maximum repayable.
- 2252 The claim made for Home Buyers' Plan repayment at field 246 of Schedule 7 and/or at field 5883 of Form RC383 is less than the required repayment. Where the client has elected to include the funds withdrawn into income at field 129, that amount should be entered at field 5508.
- 2253 There is a loss reported at field 122, or there is a loss reported at field 141 and an entry at field 5507. The taxpayer may be subject to minimum tax. If the amount at field 6784 is nil or negative, for processing purposes, enter 1 at field 6784.
- 2259 There is a claim for federal foreign tax credit on Form T2209:
- 1) To claim non-business foreign tax credit, entries are required at fields 431 and 433 and at corresponding supporting income and tax fields (5273/5277, 5274/5278, and/or 5275/5279).
 - 2) To claim business foreign tax credit, entries are required at fields 434 and 439 and at the corresponding supporting income and tax fields (5280/5276, 5281/5283, and/or 5282/5284).
- Please review your entries and make the necessary changes.
- 2271 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.
- 2272 The province of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.
- 2273 The province of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.
- 2274 The province of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.
- 2275 The province of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.
- 2276 The territory of residence on December 31st was the 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 correct the province or territory of residence, or delete the invalid field code.
- 2277 The province of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.

- 2278 The territory of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.
- 2279 The province of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.
- 2280 The province of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.
- 2281 The province of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.
- 2282 The province of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.
- 2283 The territory of residence on December 31st was 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 correct the province or territory of residence, or delete the invalid field code.
- 2287 One of the following situations exists with your client's return:
- 1) There is an entry at field 210 for the deduction for elected split-pension amount, no entry at field 6806 and the entry at field 6802 of Form T1032 is greater than the total of the amounts entered at field 115 and field 129, minus the amounts entered at field 5344 for ineligible pension and/or field 5508 for HBP repayment and/or field 5511 for LLP repayment.
 - 2) There is an entry at field 210 for the deduction for elected split-pension amount, no entry at field 6802; and the entry at field 6806 is greater than field 130 by \$10 or more.
 - 3) There is an entry at field 210 for the deduction for elected split-pension amount and no entry at both field 6802 and field 6806.
- Please review your entries and make the necessary corrections.
- 2288 One of the following situations exists with the elected split-pension amount on Form T1032 of your client's return:
- 1) The entry at field 6805 for the part of the tax deducted that relates to the elected split-pension amount differs from the allowable amount based on the entries in fields 6802, 6803 and 6804. Please verify that the entry at field 6805 is calculated correctly according to the note below.
 - 2) There is an entry at field 116 and the entry at field 437 is less than the allowable amount entered at field 6805. Please verify that the entry at field 6805 is calculated correctly according to the note below and the amount claimed at field 437 is correct.
 - 3) There is an entry at field 210 and the entry at field 437 is less than the entry at field 6804 minus the entry at field 6805.

- 4) There is an entry at field 6804 for the total tax deducted from information slips for pension income that is equal to the entry at field 6802 or 6806.

Note: The percentage of pension income that was split with the spouse or common-law partner must be used when calculating the percentage of tax to be included on the spouse's or common-law partner's return. Field 116 or 210 divided by line C, multiplied by field 6804, should equal field 6805.

- 2289 There is an entry at field 116 or 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 31st the marital status was widowed, or separated for less than 90 days, enter 1 at field 5773. Otherwise, delete the claim.
- 2290 There are entries at both fields 116 and 210 for the elected split-pension amount on Form T1032. Please review your entries and delete either field 116 or 210 as applicable.
- 2292 Your client is a resident of Quebec and the claim at field 376 for the provincial parental insurance plan premiums payable on employment income differs from the computed amount.
- 2293 Your client is a resident of Quebec and the entry at field 377 on Schedule 10 is greater than the entries at fields 101 + 104 + 5363 + 5347.
- 2294 Your client is a resident of Quebec and the claim at field 378 for the provincial parental insurance plan premiums payable on self-employment income differs from the computed amount.
- 2301 The taxpayer is reporting registered disability saving plan income at field 125 and there is no Form T2201 on record with the Canada Revenue Agency (CRA). If the amount reported at field 125 is correct, please submit a paper return for processing and attach a new Form T2201. CRA regrets the inconvenience.
- 2302 The claim for the home buyers' amount at field 369 of Schedule 1 exceeds the maximum allowable.
- 2305 There is an entry at fields 5118, 5119, 5120, 5121, 5122, and/or 5123 for foreign pension and social security arrangements and you have indicated this is a pre-bankruptcy return or a subsection 70(1) return for a deceased taxpayer. If the entries are correct, a paper return should be submitted as the Canada Revenue Agency is unable to process this return due to system constraints.
- 2306 One of the following situations applies to your client's return:
- 1) Fields from Form RC268 and/or RC269 are present and the claim at field 207 is less than calculated.
 - 2) Fields from Form RC267 are present and field 207 is less than field 5124.
 - 3) The amount at field 206 is less than the calculated amount for field 5123.
- Please review your entries and make the necessary corrections.
- 2309 There is a claim for employment insurance premiums on self-employment and other eligible earnings at field 5829 and no claim at field 317 of Schedule 1.

- 2313 One of the following situations applies to your client's return:
- 1) An entry was made for the deduction for elected split-pension amount at field 210 and an entry at field 6806 on Form T1032, but your client is under 65 years of age.
 - 2) An entry was made for an elected split-pension income amount at field 116, but the taxpayer's spouse or common-law partner is under 65 years of age.
- Please review the entries and make the necessary corrections.
- 2314 You have indicated that your client resided on Northwest Territories Tłıchǫ lands or within a Tłıchǫ community on December 31, however, you also confirmed that your client resided on Délıne Settlement Lands or in the Community of Délıne on December 31. Please review and delete one of the entries.
- 2315 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 There is a claim for British Columbia children's fitness equipment amount at field 5842 and:
- 1) The amount differs from the maximum amount allowable; or
 - 2) There is a claim at field 5842, but no claim at field 5838 for the children's fitness amount; or vice versa.
- 2317 There is a claim for British Columbia education coaching amount at field 5843 and it differs from the maximum amount allowable.
- 2320 One of the following situations applies to your client's return:
- 1) There is an entry at field 5898 more than field 340.
 - 2) There is an entry at field 5898 and no entry at field 141; and
 - a. the marital status is other than 1 or 2 and no entry at field 5522 or 5773;
 - or
 - b. the marital status is 1 or 2 and there is no self-employed indicator for the spouse.
- 2321 The claim for the home accessibility expenses at field 398 on Schedule 1 exceeds the maximum amount allowable.
- 2322 The amount you claim at field 469 for the refundable eligible educator school supply tax credit is incorrect based on the amount claimed at field 468. Please review and correct the entry at field 469.
- 2323 A non-capital loss was created in the year and there is a claim in fields 122, 126, 221, 224, and/or 232, but there are no related entries at fields 6782, 6783, 6784, and/or 6786 on Form T691, *Alternative Minimum Tax*.
- 2400 The claim for the volunteer firefighters' amount at field 362 on Schedule 1 differs from the maximum allowable.

- 2502 There is an amount entered for 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 An entry was made at field 6098 of Form ON428 for the Ontario community food program donation tax credit or on Form NS428 for the food bank tax credit for farmers, and one of the following situations applies to your client's return:
- 1) The entry at field 6098 is greater than the amount for allowable charitable donations at field 340 on Schedule 9.
 - 2) No entry is reported at field 141. If your client's spouse or common-law partner had a farming business in the tax year, an entry of 1 at the self-employed indicator is required.
 - 3) No entry is reported at field 141. If your client's marital status is other than married or living common-law due to a marital status change in the year, an entry at field 5522 is required.
- Please review your entries and make the necessary corrections.
- 2507 One of the following situations exists on your client's return:
- 1) The entry at field 329 and/or field 333 and/or field 334 or field 354 is greater than the entry at field 340.
 - 2) The entry at field 354 is greater than the total of field 340 and field 342.
- 2508 One of the following situations exists on your client's return:
- 1) The entry on line 6684 is greater than the 2015 reserve the Canada Revenue Agency (CRA) has on record.
 - 2) The entry on line 6685 is greater than the entry on line 6709 and no gain or loss was reported on line 107 of Schedule 3.
 - 3) The entry on line 6694 indicates you are claiming reserves from at least two dispositions on lines 6708 and/or 6684. The entry on line 6694 cannot be greater than the reserve claimed on line 6684.
 - 4) The entry on line 6695 indicates you are claiming reserves from at least two dispositions on lines 6709 and/or 6685. The entry on line 6695 cannot be greater than the reserve claimed on line 6685.
 - 5) You have made 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 remove the entry from line 6694.
 - 6) The entry on line 6685 indicates you are claiming reserves from at least two dispositions and the amount is greater than the entry on line 6709. An entry on line 6695 is also required.
 - 7) The entry on line 6702 is greater than the 2015 reserve the CRA has on records and no gain or loss was reported on line 110 of Schedule 3.
 - 8) The entry on line 6695 indicates you are claiming reserves from at least two dispositions on line 6709 and/or 6685. There is no 2015 reserve on the CRA's records to enter on line 6709. The entry on line 6695 should be removed.

- 9) The entry on line 6694 indicates you are claiming reserves from at least two dispositions on line 6708 and/or 6684. There is no 2015 reserve on the CRA's records to enter on line 6708. The entry on line 6694 should be removed.

Please review your entries and make the necessary corrections.

Error codes in the 10000 range

1NNNN 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 An invalid character(s) has been detected 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 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.
- 40352 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.
- 40357 The claim for a transfer of the spouse's or common-law partner's disability amount at field 357 on federal Schedule 2 and, if applicable, at field 5907 of the provincial or territorial Schedule 2 is greater than the maximum allowable.
- 40370 There is an entry for the children's art amount at field 370 on Schedule 1. Please verify the entry. If the entry is correct, a paper return should be submitted, as we are unable to process this return due to system constraints.
- 40372 There is an entry at field 372 on the Schedule 8 or Part 2 of Form RC381 and the province of residence is Quebec or the province of residence is other than Quebec and the entry is greater than 12.
- 40374 There is an entry at field 374 on the Schedule 8 or Part 2 of Form RC381 and the province of residence is Quebec or the province of residence is other than Quebec and the entry is greater than 12.
- 40399 There is entry at field 399 on Schedule 8 or Form RC381 and the province of residence is Quebec.
- 40453 The entry at fields 381, 382, 391, 392 and/or 394 of Schedule 6, for the working income tax benefit, is other than 1 or 2.
- 40488 The entry to indicate that your client requests to transfer the refund to his or her next year's instalment account at field 488 does not equal 1.
- 40490 No entry at field 490 or the entry made is not valid. Enter "1" where the return was prepared for compensation, "2" where the return was prepared by the taxpayer, or "3" where the return was discounted.
- 45029 The entry at field 5029, to indicate that no employment income was earned outside of Quebec, does not equal 2.
- 45112 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, a paper return should be submitted, as we are unable to process this return due to system constraints.

- 45330 The entry at field 5330, to indicate whether the partnership income at field 122 is from a tax shelter or an inactive or active business, is other than a “1” or “2.”
- 45522 An entry of 1 is required at field 5522 to indicate the taxpayer’s marital status was married or living common-law in the year but not on December 31st.
- 45527 The entry at field 5527 to indicate that the spouse or common-law partner was not resident in Canada does not equal 1. Where the taxpayer’s spouse or common-law partner was not resident in Canada, enter 1 at field 5527. In all other cases, no entry should be made.
- 45555 The entry for the total number of months your client was in receipt of CPP or QPP retirement benefits at field 5540 and/or the number of months of disability benefits at field 5555 exceeds 12.
- 45566 One of the following situations applies to your client’s return:
- 1) There is an entry at field 152 for disability benefits but no entry at field 114 or 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 was made for CPP or QPP benefits at field 114.
- Enter the amount of CPP or QPP retirement/disability benefits received by your client at field 114 or, if no benefits were received, delete the entry at field 152 or field 5566.
- 45838 The taxpayer’s province or territory of residence is other than British Columbia and there is an entry at field 5838. Please delete the entry.
- 45841 There is an entry at field 5841 on the provincial or territorial Form 428 for the children’s art amount. Please verify the entry. If the entry is correct, a paper return should be submitted, as we are unable to process this return due to system constraints.
- 45970 The entry at field 5970 of Form RC360, for the Saskatchewan graduate retention program, is other than 1, 2, 3, or 4.
- 45973 The entry at field 5973 of Form RC360, for the Saskatchewan graduate retention program, is other than 1, 2, 3, or 4.
- 45976 The entry at field 5976 of Form RC360, for the Saskatchewan graduate retention program, is other than 1, 2, 3, or 4.
- 46088 The value entered at field 6088 of 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 The value for involuntary separation at field 6089 is not valid. If your client and spouse or common-law partner maintained separate residences due to medical reasons, enter 1 at field 6089. In all other cases, no entry should be made.
- 46099 The taxpayer’s province of residence is Ontario and there is an entry at field 6099. Please delete the entry.
- 46108 The entry at field 6108 of Form ON-BEN to indicate involuntary separation is not equal to 1.

- 46109 The entry at field 6109 of Form ON-BEN to elect to defer receipt of your Ontario trillium benefit is not equal to 1.
- 46113 The entry at field 6113 of Form ON-BEN, to apply for the Ontario senior homeowners' property tax grant, is not equal to 1.
- 46114 The entry at field 6114 of 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 The entry at field 6118 of Form ON-BEN, to apply for the Ontario energy and property tax credit, is not equal to 1.
- 46119 The entry at field 6119 of Form ON-BEN, to apply for the Northern Ontario energy credit, is not equal to 1.
- 46309 There is an entry at field 6309 on Form ON479 for the Ontario children's activity tax credit. Please verify the entry. If the entry is correct, a paper return should be submitted, as we are unable to process this return due to system constraints.
- 46703 On Form T2017 a claim was made at either field 6703 or 6704. The claims at these fields are for reserves of capital property disposed **before** November 13, 1981. If the amount is correct, please submit a paper return. The Canada Revenue Agency regrets the inconvenience.
- 46803 The entry at field 6803 of Form T1032, *Joint election to split pension income*, for the number of months that your client was married or living common-law exceeds 12.
- 48001 The entry at field 8001, to indicate that the spouse's or common-law partner's basic cost of living tax credit for self is nil, does not equal 7.
- 49905 The entry at field 9905 to indicate that your client is a member of a communal organization does not equal 7.
- 49906 The entry at field 9906 to indicate that an election was made on your client's return does not equal 7.
- 49914 The entry at field 9914 to indicate that no Manitoba education property tax credit advance was received does not equal 7.
- 49915 The entry at field 9915 to indicate that your client has no income does not equal 7.
- 49918 The entry at 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 The entry at field 9922 to indicate no pension adjustment amount does not equal 7.

Error codes in the 50000 range

5NNNN This field is not valid for EFILE. The NNNN is replaced by the field number in question. Review the entries made. Where the field code entered is valid, your client is not eligible for EFILE and you should contact your software developer. A paper return will have to be submitted for processing.

Error codes in the 70000 range

- 70127 One of the following situations applies to your client's return:
- 1) A capital loss was claimed at field 127. Capital losses are only allowable if the taxpayer is deceased.
 - 2) If this is a subsection 70(1) return for a deceased taxpayer and the entries at field 127 and/or field 253 do not include the unused net capital losses of other years on the Canada Revenue Agency's records, a paper return should be submitted, as we are unable to process this return due to system constraints.
 - 3) The amount reported for taxable capital gains (or net capital losses, if the taxpayer is deceased) is incorrect based on the entries made on Schedule 3, Form T1170 and/or Form T2017.
- Please note that capital gains deductions from prior years may affect an amount, if any, reported at field 178 of Schedule 3.
- 70214 The claim for child care expenses exceeds two-thirds of earned income for child care expense purposes. Where a claim is being made in Part D of Form T778, the claim exceeds two-thirds of earned income and two-thirds of net income.
- 70215 The claim for disability supports deduction at field 215 exceeds earned income for disability supports deduction purposes.
- 70255 The amount claimed for the northern residents deductions is incorrect based on the entries made.
- 70332 A claim was made for allowable medical expenses at field 332 without a corresponding entry for medical expenses at field 330 and/or field 331 of Schedule 1, or there is an entry in field 331 without an entry in field 332.
- 70349 The donations and gift tax credit claimed at field 349 of Schedule 1 is incorrect based on one or more of the following amounts:
- 1) Allowable charitable donations at field 340 on Schedule 9.
 - 2) Eligible amount of cultural and ecological gifts at field 342 on Schedule 9.
 - 3) First-time donor's super credit at field 343 on Schedule 9.
 - 4) Donations made before 2016 at field 354 on Schedule 9.
 - 5) Ontario community food program donation tax credit for farmers on field 6098 on Form ON428.
 - 6) BC farmers' food donation tax credit at field 5898 on Form BC428.
- 70396 The claim at field 6706 for total capital gains on reserves is incorrect based on the entries made on Form T2017.

- 70412 One of the following situations exists on your client's return:
- 1) The investment tax credit claimed is greater than the amount allowable based on entries made on Form T2038 for current year acquisitions and any unused carry-forward amounts.
 - 2) The investment tax credit carry-forward amounts have expired, as they have not been used within 20 years of earning them.
- 70435 Total tax payable at field 435 does not balance with the amounts used in determining total payable (fields 417 + 415 + 418 + 310 + 222 + 235 + 428 + 432). Fields 310 and 222 should not be included for Quebec returns.
- 70438 The tax deductions transferred to Quebec exceed 45% (maximum allowable) of the total tax deductions claimed, or the transfer includes tax deductions that were withheld from CPP/QPP and/or EI benefits. Tax deductions from CPP/QPP and/or EI benefits are not eligible for transfer.
- 70450 The EI overpayment claimed is incorrect based on the entry for EI insurable earnings at field 5478. Also verify that the total EI premiums have been correctly entered at field 5028.
- 70454 The refundable investment tax credit claimed is incorrect based on the entries made on Form T2038 for current year acquisitions.
- 70479 The provincial or territorial tax credit claimed is in error. Review the entries made on Form 479 or 428 for the province or territory concerned. Where there is a calculated credit but no claim is being made because the other spouse or common-law partner is making the claim, delete the tax credit entries on Form 479 and/or 428.
- 75496 The claim for a previous year restricted farm loss exceeds the net farming income reported at field 141. Review your calculation and enter the correct amount of restricted farm loss being carried forward to this year.
- 75508 The Home Buyers' Plan repayment amount reported at field 5508 exceeds the registered retirement savings plan income at field 129.
- 75876 One of the following situations exists on the client's return:
- 1) A claim was made for the allowable medical expenses at field 5876 on the provincial or territorial Form 428 without a corresponding entry for medical expenses at field 5868 and/or 5872; or there is an entry in field 5872 without an entry in 5876.
 - 2) You are filing a return for multiple jurisdictions and there is an entry for the allowable medical expense at field 331 on the federal Schedule 1 and there is no entry in any of the fields on Form T2203 corresponding to the taxing jurisdictions (fields 5781 to 5787, 5692, 5800, 5801, 5937 and 5947).
- 75896 The amount for donations and gifts at fields 5896 and/or 5898 of the provincial or territorial Form 428 is incorrect based on the information provided.

- 76205 You have made a claim 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 the spouse's or common-law partner's net income is nil or negative, enter 7 at field 9918.
 - 2) The amount of universal child care benefit (UCCB) that is included in the spouse's or common-law partner's net income, or the UCCB repayment included at field 213 on the spouse's or common-law partner's return.
 - 3) If the client's marital status is widowed and there is a claim for the reduction for the spouse or common-law partner, delete the claim at field 6197 of Form NS428.
 - 4) You have indicated this is a pre-bankruptcy return. The Nova Scotia low-income tax reduction is only allowable on the post-bankruptcy return. Please delete the entry.
- Please enter the required information in the Identification area or make the necessary corrections.
- 76228 The claim for the Nova Scotia volunteer firefighters and ground search and rescue tax credit at field 6228 of Form NS428 is not equal to the yearly maximum amount.

Error codes in the 80000 range

- 80308 An entry was made for both CPP and QPP contributions at field 308 of Schedule 1 and at field 5031. Where your client contributed to both plans, enter the allowable deduction at field 5031.
- 80312 An entry was made for both EI and PPIP premiums at field 312 of Schedule 1 and at field 5026.
- 1) Where the province or territory of residence is other than Quebec, enter the PPIP premiums at field 5027, the EI premiums at field 5028, and enter at field 5026 the total of both amounts minus the amount at field 450.
 - 2) Where the province of residence is Quebec, enter the PPIP premiums at field 375, the total EI premiums withheld at field 5028, the claim for EI premiums at field 312, and any EI overpayment at field 450.

Error codes in the 90000 range

- 90113 One of the following situations exists on your client's return:
- 1) Your client was 65 years of age or older on December 31st. An entry for old age security pension is required. Where the taxpayer did not receive any old age security pension, enter 7 at field 9917.
 - 2) The value to indicate no old age security pension was received at field 9917 does not equal 7.
 - 3) Your client was 64 years of age or under on December 31st, and there is an entry at field 113. If your client was 64 years of age or under, delete the entry at field 113.
- 90114 One of the following situations exists on 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 there is no entry at field 114, and/or 152. Either delete the entry at field 5555 or enter the amount of the total CPP/QPP benefits received at field 114 and the amount of 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 was made at field 5566. Either delete the entry at field 5540 or enter the amount of the total CPP/QPP benefits received at field 114 and the amount of retirement benefits at field 5566.
- 90115 The pension and superannuation income reported at field 115 is less than the annuity income reported at field 9907.
- 90116 Enter the social insurance number of your client's spouse or common-law partner. It is not present on this record.
- 90120 One of the following situations exists on the return:
- 1) The taxable amount of eligible and other than eligible dividends entered at field 6835 of Form T1206 is more than the taxable amount of eligible and other than eligible dividends reported at field 120 of the return.
 - 2) The taxable amount of other than eligible dividends entered at field 6834 of Form T1206 is more than the taxable amount of other than eligible dividends reported at field 180 of the return.
 - 3) The taxable amount of other than eligible dividends entered at field 6834 is more than the taxable amount of eligible and other than eligible dividends reported at field 6835.

Please review your entries and make the necessary corrections.

- 90121 One of the following situations exists on your client's return:
- 1) The interest and other investment income reported at field 121 is less than the sum of field 9909 (bank interest), field 9910 (bond interest), field 9911 (interest from trusts), and field 9912 (interest from mortgages).
 - 2) An amount was reported at fields 9909, 9910, 9911, and/or 9912, but no income was reported at field 121.

- 90129 One of the following situations applies to your client's return:
- 1) The RRSP income reported at field 129 is less than the sum of fields 9908 (RRSP annuity income), field 5508 (Home Buyers' Plan non-eligible amount), and field 5511 (Lifelong Learning Plan non-eligible 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. Please delete the HBP entries 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. Please delete the LLP entries at fields 129, 5511 and/or 262.
 - 4) You have indicated this is a pre-bankruptcy return. The HBP withdrawal exceeds the maximum allowable of \$25,000. Please reduce the amount at field 247 to the maximum allowable. The excess amount must be reported 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, a paper return should be submitted, as we are unable to process this return due to system constraints.
- 90146 Your client was 59 years of age or under on December 31st, and an amount for net federal supplements was reported at field 146. If your client is 59 years of age or under, delete the entry at field 146.
- 90180 The entry at field 180 is greater than the entry in field 120.
- 90206 An entry for pension adjustment amount is required. Where there is no pension adjustment amount on any of the T4 slips, enter 7 at field 9922.
- 90214 An entry was made for number of children under 7 years of age at field 9902, or for the amount of child care expenses for children under the age of 7 at field 9903 and/or for number of children ages 7 to 16 at field 9904, but no entry was made for child care expenses at field 214.
- 90220 There is a claim for the allowable deduction for support payments made at field 220, but no entry for the total support payments was made at field 230 or the amount entered at field 230 is less than the amount entered at field 220.
- 90221 The carrying charges and interest expenses claimed at field 221 are less than the interest expenses reported at field 9913 or a claim was made at field 9913 but no income was reported at field 221. The amount claimed at field 9913 must be included at field 221.
- 90222 An entry for CPP/QPP deduction at field 222 is present but no entry was made for CPP/QPP contributions on self-employed or other earnings at field 310 of Schedule 1, and/or at field 5032; or vice versa.
- 90223 A claim for a deduction of PPIP premiums on self-employment income was made at field 223 but no entry was made for PPIP premiums payable on self-employment income at field 378 of Schedule 1; or vice versa.

- 90228 An entry for an allowable business investment loss at field 217 is present but no entry was made for gross business investment loss at field 228.
- 90232 The amount for other deductions claimed at field 232 is less than the total of fields 5479 (box 30 on T4E for repayment of employment insurance benefits), field 5351 (repayment of old age security benefits), field 6836 (total split income), field 5536 (repayments to registered disability savings plan) and/or field 5359 (repayment of a shareholder loan).
- 90247 There is an entry on 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, a paper return should be submitted, as we are unable to process this return due to system constraints.
- 90250 A claim for other payments deduction was made at field 250, but no income was reported for worker's compensation benefits at field 144, social assistance payments at field 145, or net federal supplements at field 146.
- 90263 You have indicated this is a pre-bankruptcy return. The Lifelong Learning Plan withdrawal exceeds the maximum allowable of \$10,000. Please reduce the amount at field 263. The excess amount must be reported as income when the post-bankruptcy return is filed.
- 90305 One of the following situations exists on your client's return:
- 1) The client's marital status is married or living common-law and there is a claim for an amount for an eligible dependant at field 305 of Schedule 1 and/or at field 5816 of the provincial or territorial Form 428, but there is no indication for a current year separation at field 5529.
 - 2) The client's marital status is married or living common-law and there is a claim for an amount for an eligible dependant at field 305 of Schedule 1 and/or at field 5816 of the provincial or territorial Form 428 and field 5522 for marital status indicator is present.
 - 3) The client's marital status is other than married or living common-law and there is a claim for the spouse or common-law partner amount at field 303 of Schedule 1 and/or at field 5812 of the provincial or territorial Form 428, and there is an indication for current year separation at field 5529.
- If the client's marital status changed in the tax year, an entry of 1 is required at field 5522 or field 5529. Otherwise, remove the entries at fields 303/5812, 5106, 5110, and/or 305/5816.
- 90308 One of the following situations exists on your client's return:
- 1) The province or territory of residence is not Quebec and:
 - a. CPP contributions at field 308 of Schedule 1 plus CPP overpayment at field 448 does not equal total CPP contributions shown in box 16 of the T4 slips (that is, field 5034); or
 - b. CPP contributions were entered at field 308 but total contributions from box 16 of the T4 slips were not entered at field 5034; or
 - c. no amount was entered at field 308 for CPP or at field 5031 for CPP/QPP, but the total contributions from box 16 and/or box 17 of the T4 slips do not equal the CPP/QPP overpayment at field 448.

- 2) The province of residence is Quebec and an entry was made at field 308 for CPP contributions. For residents of Quebec, enter the CPP/QPP contributions at field 5031 and not at field 308. The total CPP/QPP contributions withheld are still entered at field 5034 for CPP and at field 5033 for QPP.

Please review your entries and make the necessary corrections to fields 308, 448, 5031, 5033, and/or 5034.

90312 One of the following situations exists on your client's return:

- 1) The province of residence is Quebec and the sum of the claims for EI premiums at field 312 and EI overpayment at field 450 does not balance with the amount entered for total EI premiums withheld on all information slips at field 5028.
- 2) The province of residence is other than Quebec and the sum of the claims for EI premiums at fields 312/5026 and EI overpayment at field 450 does not balance with the sum of the amount entered for PPIP premiums withheld on all information slips at field 5027 and the amounts entered for total EI premiums withheld on all information slips at field 5028.

90315 One of the following situations applies to your client's return:

- 1) You have indicated that this is a multiple jurisdictions (MJ) tax return but no entry was made on Form T2203 (fields 5210 and 5223).
- 2) You have made at least one entry on Form T2203 (fields 5210 and 5223) 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 calculated net income amount.

Please review and make the necessary changes.

90317 There is an entry at fields 317, 5829, 5493, 5494, and/or 5355, but the Canada Revenue Agency records indicate your client did not choose to participate in the EI program for access to EI special benefits.

90320 Your client's claim for eligible tuition fees at field 320 of federal Schedule 11 and/or at field 5914 of the provincial or territorial Schedule 11 is greater than the maximum allowable amount. If the amount is correct, please submit a paper return. The Canada Revenue Agency regrets the inconvenience.

90335 The amount at field 335 of Schedule 1 does not balance with the sum of the amounts in fields 300 to 326 (including fields 363 and 364) + 332 + 5026 + 5031 + 5032 + 5120. Ensure that any amounts at fields 330 and 331 of Schedule 1 are not included in the total at field 335 as they are already included at field 332.

- 90337 One of the following situations applies to your client's return:
- 1) You have not indicated that this is a multiple jurisdictions (MJ) tax return and the taxing province differs from the province of residence.
 - 2) You have indicated that this is a MJ tax return and there is an entry on Form T2203 (fields 5210 to 5223) but there are no entries in any of the self-employment fields (122, 135, 137, 139, 141, and/or 143).
- 90350 The amount at field 350 does not balance with the sum of the amounts in fields 338 and 349.
- 90367 There is an entry at field 352 of Schedule 1 for the number of children but there is no claim at field 367 for the family caregiver amount, or vice versa.
- 90374 An entry was made at fields 372 (CPP election effective date) and at field 374 (CPP revocation effective date) on the Schedule 8 or Part 2 of Form RC381. Please review your entries and make the necessary corrections.
- 90375 As the province of residence on December 31st was Quebec:
- 1) An entry in field 375 for PPIP premiums paid requires an entry in field 380 for PPIP insurable earnings.
 - 2) When field 380 is greater than \$1,999 an entry is also required in field 375.
- 90376 An entry in field 376, for PPIP premiums payable on employment income, requires an entry in field 377 of Schedule 10, for T4 employment income where the province of employment is other than Quebec.
- 90379 As the province of residence on December 31st was Quebec:
- 1) An entry in fields 223 and 378 for PPIP premiums payable on self-employment income requires an entry in field 379 of Schedule 10 for net business income.
 - 2) An entry in one of the self-employment income fields 135 to 143 requires an entry in field 379.
 - 3) An entry in field 379 requires an entry in one of fields 135 to 143.
- 90380 Your client's province of residence is Quebec, and:
- 1) An entry for employment income at field 101 requires an entry at field 380 and an entry at field 377 of Schedule 10; or
 - 2) An entry for employment income at field 101 requires an entry at field 380 and an entry of "2" in field 5029 to indicate that no employment income was earned outside Quebec; or
 - 3) An entry in field 380 requires an entry in 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; or
 - 4) The entry at field 380 exceeds \$71,500.
- 90382 There is an entry of 1 at field 382 on Schedule 6 for the working income tax benefit and there is an entry of 1 at field 5527, indicating the spouse is a non-resident. You cannot have an entry at both fields. Please review and delete the entry at either field 382 or field 5527, as required.

- 90399 There is an entry at field 399 (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 are no CPP deductions at field 5034 present.
- 90424 The taxpayer is 18 years of age or older and there is an entry for federal tax on split income at field 424 of Schedule 1 or at fields 6834, 6835, 6836, 6837, and/or 6838 of Form T1206.
- 90440 A refundable Quebec abatement was claimed at field 440, but the province or territory of residence is not Quebec.
- 90448 A CPP/QPP overpayment was claimed at field 448. An entry is required at field 5034/5033 for total CPP/QPP contributions withheld on all T4 slips.
- 90450 An EI overpayment at field 450 was claimed. An entry is required at field 5028 for total EI premiums withheld on all information slips.
- 90453 One of the following situations exists on your client's return for the claim made at field 453 on page 4 for the working income tax benefit:
- 1) The individual is under 19 years of age, and there is no entry at either field 381 or field 382 of Schedule 6.
 - 2) There is no entry at field 381 or field 392 is not equal to 1, and the entry at field 322 of Schedule 11 is greater than 3 times the federal monthly full-time education amount for the tax year.
 - 3) You indicated your client is a member of a communal organization at field 9905; therefore, the client is not entitled to this claim.
- 90457 One of the following situations exists on your client's return:
- 1) A claim was made at field 457, but no entry was made at fields 6485, 6486, and/or 6487 of Form GST370.
 - 2) An entry was made at fields 6485, 6486, and/or 6487 of Form GST370, but no entry was made at field 457.
- 90488 The entry at field 488 indicates that your client wishes to transfer the refund to his or her instalment account for the next year. An entry to indicate your client wishes to direct deposit the refund was also made. Your client may either transfer the refund to the instalment account or direct deposit the refund to his or her bank account.
- 90493 There is an indication that this is a multiple jurisdictions tax return and there is an entry for the disability amount at fields 316 and/or 318 on the federal Schedule 1 but there is no entry in any of the fields on Form T2203 corresponding to the taxing jurisdictions (fields 5629 to 5642, 5680 to 5683, 5688, 5689, 5933, 5934, 5943 and 5944).

- 92065 One of the following situations exists on your client's return:
- 1) Field 5349 and field 5350 are not present and Relevé 1 slips are present on a non-Quebec return.
 - 2) There is an entry at field 5349 for Quebec tax deducted but no entry was made at field 5350 for income from Quebec, or vice versa.
 - 3) The amount at field 5349 for Quebec tax deducted is greater than the amount at field 5350 for income from Quebec.
- 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 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, a paper return should be submitted.
- 92231 One of the following situations exists on your client's return:
- 1) There is an entry in a field on Form T2203 specific to a province or territory but the return has not been identified as a multiple jurisdictions (MJ) return.
 - 2) A field for MJ has been claimed but it is not applicable to the province or territory of self-employment as allocated on the Form T2203 (fields 5210 to 5223).
- 95005 One of the following situations exists on your client's return:
- 1) There is an immigration date entered on the return but no entries in fields 5292 and/or 5293. If the entry is nil or negative, enter 1 for processing purposes.
 - 2) There is an entry at fields 5292 and/or 5293 but no immigration date was entered on the return.
 - 3) The year of the immigration date entered on the return does not equal the tax year being filed.
- 95026 One of the following situations exists on your client's return:
- 1) The province of residence is Quebec and there is an entry at field 5026 for PPIP premiums. Please verify your entries and either enter the allowable amount of EI premiums at field 312 and the allowable amount of PPIP premiums paid at field 375; or correct your client's province of residence.
 - 2) The province or territory of residence is other than Quebec and:
 - a. there is an entry at field 5026 and no entry at field 5027 for PPIP premiums;
or
 - b. there is an entry at field 5027 and no entry at field 5026 and/or field 450.
- 95027 The province of residence is other than Quebec and there is an entry at both fields 5027 for PPIP premiums and at field 312 for the allowable amount for EI premiums. Field 5026 should be used instead of field 312 when the province of residence is other than Quebec and there is an entry at field 5027.

- 95029 An entry was made at field 5029 to indicate that the province of employment on all T4 slips is Quebec and one of the following situations exists on your client's return:
- 1) There is also an entry at field 376 for PPIP premiums payable on employment income.
 - 2) There is also an entry at field 377 of Schedule 10 for T4 employment income where the province of employment was other than Quebec.

Verify your entries at the fields noted above and make any necessary changes.

- 95031 One of the following situations exists on your client's return:
- 1) As a resident of any province or territory – A credit was claimed at field 5031 for CPP/QPP contributions. You also have to enter at field 5034 the CPP contributions withheld and/or at field 5033 the QPP contributions withheld.
 - 2) As a resident of a province or territory other than Quebec – The credit claimed at field 5031 for CPP/QPP contributions does not equal field 5033 for total QPP contributions withheld, and if applicable, field 5034 for total CPP contributions withheld, minus field 448 for CPP/QPP overpayment.
 - 3) As a resident of Quebec – The credit claimed at field 5031 for CPP/QPP contributions is more than the amount at field 5034 for total CPP contributions withheld and/or at field 5033 for total QPP contributions withheld.

Please make sure you report the province or territory of residence correctly. Verify your entries at the fields noted above and make any necessary changes.

- 95033 One of the following situations exists on your client's return:
- 1) The taxpayer was a resident of a province or territory other than Quebec on December 31st, and an entry was made at field 5033 for total QPP contributions withheld. An entry is also required for CPP/QPP contributions at field 5031 and/or for CPP/QPP overpayment at field 448.
 - 2) The taxpayer was a resident of Quebec on December 31st, and an entry was made at field 5033 for total QPP contributions withheld. An entry is also required for QPP contributions at field 5031.

Please make the necessary changes based on your client's province or territory of residence.

- 95034 An entry at field 5034 for total CPP contributions withheld was made. An entry is required for CPP contributions at field 308 of Schedule 1, or for CPP/QPP contributions at field 5031, and/or for CPP/QPP overpayment at field 448.

- 95105 The taxpayer's marital status indicated on this return is other than married or living common-law, however, information about the client's spouse's or common-law partner's net income is reported on page 1 of the return. Please change the marital status on this return or delete the applicable net income fields (117, 213, 5230, 5263, 5267, 5538, and/or 9918) related to the spouse or common-law partner. If the taxpayer was married or living common-law during the year but on December 31st the marital status was other than married or living common-law, enter 1 at field 5522.

- 95109 There are entries on Schedule 5, *Amounts for Spouse or Common-Law Partner and Dependants*, and there is a claim for the family caregiver amount in both fields 5109 and 5110, or the entry at field 5109 or 5110 is not equal to 2121.

- 95117 All or part of the disability supports deduction is based on the number of weeks in attendance at a designated institution or secondary school. The entry for the number of weeks in the year your client attended exceeds 52, which is the maximum allowed. A change to the entry is required.
- 95119 One of the following situations applies to your client's return:
- 1) There is an entry at field 5118 and no entry at field 5119, or vice versa.
 - 2) The amount claimed at field 5119 is greater than the amount at field 5118.
 - 3) There is an entry at field 5120 and no entry at field 5119.
- 95122 One of the following situations applies to your client's return:
- 1) There is an entry at field 5122 and no entries at fields 5119, 5121 and 5124.
 - 2) There is no entry at field 5122, and field 5119 minus field 5120 is greater than \$0.
 - 3) There is no entry at field 5122 and field 5121 is greater than \$0.
 - 4) There is no entry at field 5122 and field 5124 is greater than \$0.
- 95123 One of the following situations applies to your client's return:
- 1) There is an entry at field 5123 and no entry at fields 5119, 5121, 5124, and 5125.
 - 2) There is no entry at field 5123 and there is an entry at field 5125.
- Where the amount at field 5123 is nil, enter 1 for processing purposes.
- 95125 One of the following situations applies to your client's return:
- 1) There is an entry at field 5121 and field 5124 or field 5125.
 - 2) There is an entry at field 5124 and field 5125.
 - 3) The entry at field 5119 minus field 5120 is greater than \$0 and there is an entry at field 5124 or field 5125.
- 95337 CCA on certified film property at field 5337 was claimed but no entry was made for other deductions at field 232. Any claim at field 5337 must be included in the claim at field 232.
- 95355 There is an entry at field 5355 for the amount of self-employment net earnings reported at self-employment fields in relation to T4 self-employment income and:
- 1) There is no claim for employment insurable earnings at field 5478; and/or
 - 2) There is no self-employment income at fields 135, 137, 139, 141, and/or 143.
- Please review your entries and make the necessary corrections.

- 95365 One of the following situations applies to your client's return:
- 1) There is an entry at field 176 and the entry at field 5334 is less than the entry at field 176 of Schedule 3.
 - 2) There is an entry at field 5334 and no entry at field 176 of Schedule 3.
 - 3) The entry at field 5365 is greater than the entry at field 5334.
 - 4) There is an entry at field 5334 and no entry field 5365.
- 95478 One of the following situations applies to your client's return:
- 1) Field 5478 cannot exceed the maximum of \$50,800.
 - 2) The province of residence is Quebec and an entry was made for total employment insurance premiums at field 5028 and an entry for EI insurable earnings at field 5478 is required.
 - 3) The province of residence is not Quebec and fields 5027/5028 are present and an entry at field 5478 for EI insurable earnings is required.
- 95493 The amount reported for shareholder earnings at field 5493 of Schedule 13 is greater than the amount reported for employment income at field 101.
- 95494 The amount reported for a Canadian Indian with exempt self-employment income at field 5494 of Schedule 13 is greater than the amount reported for a Canadian Indian with exempt income at field 5363.
- 95507 An entry was made for RRSP earned income calculation at field 5507. An entry for net self-employment income/loss (fields 135, 137, 139, 141 or 143) is required.
- 95530 An entry was made for earned income adjustment amount at field 5530 and there is no entry for child care expenses at field 214. Enter an amount at field 214 or delete the entry at field 5530.
- 95548 One of the following situations applies to your client's return:
- 1) There is an entry for total QPP contributions in field 5033 and an entry is required for total QPP pensionable earnings at field 5548 or vice versa.
 - 2) There is an entry for total CPP contributions in field 5034 and an entry is required for total CPP pensionable earnings at field 5549 or vice versa.
- Please review your entries and make the necessary corrections.
- 95589 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 of residence is not NL.
- Please review your entries and make the necessary corrections.

- 95821 One of the following situations applies to your client's return:
- 1) You made an entry for the number of children at field 6370 of Form SK428, but no claim was made at field 5821, or vice versa.
 - 2) There is an amount claimed at field 5821 but no entry was made at field 6370.
 - 3) You have indicated that your client is deceased. Please delete the entries at field 6370 and/or field 5821, as this claim is not allowed on the subsection 70(1) return for a deceased person.
- 95829 There is an entry for EI premiums on self-employment and other eligible earnings at fields 317 and/or 5829 and:
- 1) There are no entries at fields 122, 135, 137, 139, 141, 143, 5493, and/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.
- Please review your entries and make the necessary corrections.
- 95830 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 Schedule 1 and no entry for the Newfoundland and Labrador volunteer firefighters' amount at field 5830 on Form NL428, or vice versa.
 - 2) There is an entry for the volunteer firefighters' amount at field 362 on Schedule 1 and no entry for the Manitoba volunteer firefighters' amount at field 5830 on Form MB428, or vice versa.
 - 3) The entry at field 5830 differs from the maximum allowable.
- 95831 One of the following situations applies to your client's return:
- 1) There is an entry for child care expenses at field 214 and no entry for the Newfoundland and Labrador child care amount at field 5831 on Form NL428, or vice versa.
 - 2) There is an entry at field 214 and at field 5831 and the entry at field 214 is not equal to the entry at field 5831.
- 95836 An entry was made for a pension income amount at field 314 of the federal Schedule 1 but no claim was made at field 5836 of the provincial or territorial Form 428, or vice versa.
- 95845 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 federal Schedule 1, but no claim was made at field 5845 on Form MB428 for the provincial equivalent, or vice versa.
 - 2) There is an entry at field 395 and the entry at field 5845 differs from the maximum allowable.

- 95900 One of the following situations exists on your client's return:
- 1) There is an entry at field 5900 of Schedule NU(S2) and at field 5823 of Form NU428. You cannot have a claim at both fields. Please review and delete either field 5900 or field 5823, as required.
 - 2) There is an entry at field 5900 and the province of residence is not NU.
- 95901 There is an entry at field 5821 on Form SK428 for an amount for dependent children. There is also an entry at field 5901 of Schedule SK(S2) for an amount for dependent children transferred from spouse or common-law partner. You cannot have a claim at both fields. Please review and delete either field 5821/6370 or field 5901, as required.
- 95902 An entry was made at field 6070 on Schedule MB428-A for the age amount for spouse or common-law partner. An entry is required at field 5864 of Form MB428 or at field 5902 of Schedule MB(S2) for the age amount transferred from the spouse or common-law partner.
- 95907 An entry was made at field 6071 on Schedule MB428-A for the disability amount for spouse or common-law partner. An entry is required for the transfer at field 5907 of Schedule MB(S2) for the disability amount transferred from spouse or common-law partner.
- 96053 The amount at field 6053 of Form BC479 for the mining exploration tax credit allocated from a partnership cannot be more than the amount of the mining exploration tax credit at field 6051. Please review and correct field 6053 or field 6051, as required.
- 96055 There is an entry at field 6055 of Form BC479 for the British Columbia training tax credit for individuals, and no entries at any of fields 6343, 6344, 6345 and/or 6346 of Form T1014. Please review your entries and make the necessary corrections.
- 96056 One of the following situations exists on your client's return:
- 1) There is an entry at field 6056 of Form BC479 for the British Columbia training tax credit for employers, and no entries at any of fields 6347, 6348 and/or 6349 of Form T1014-1.
 - 2) There is an entry on Form BC479 at both 6056 for the training tax credit and at field 6063 for the British Columbia shipbuilding and ship repair industry tax credit for employers. You cannot make a claim for both.
- Please review your entries and make the necessary corrections.
- 96094 There is an amount at field 6094 on Form T1256-2 for the Manitoba employee share purchase tax credit but no entry field 6137 on Form MB479, or vice versa. Please review you entire and make the necessary corrections.
- 96110 There are entries at fields 6110, 6112, 6114, 6121, and/or 6123 on Form ON-BEN and:
- 1) There must be an entry at field 6118 to apply for the Ontario energy and property tax credit; or
 - 2) There must be an entry at field 6119 to apply for the Northern Ontario energy credit; or
 - 3) There must be an entry at field 6113 to apply for the Ontario senior homeowners' property tax grant.

- 96113 There is an entry at field 6113 on Form ON-BEN to apply for the Ontario senior homeowners' property tax grant, and there is no entry at field 6112. Please delete the entry at field 6113.
- 96114 An entry was made for the Manitoba education property tax credit advance received at field 6114 of Form MB479. An entry at field 9914 was also made to indicate that no Manitoba education property tax credit advance was received. Please change the entry at field 6114 or field 9914.
- 96118 There is an application for the Ontario energy and property tax credit at field 6118 on Form ON-BEN and there is no entry at any of the fields at 6110, 6112, 6114, 6121, or 6123.
- 96119 There is an application for the Northern Ontario energy credit at field 6119 on Form ON-BEN and there is no entry at any of the fields at 6110, 6112, 6121, or 6123.
- 96125 The claim for the Manitoba primary caregiver tax credit at field 6125 on Form MB479 exceeds the maximum allowable.
- 96130 For Manitoba residents reporting social benefits at field 145, the percentage value from box 14 of Form T5007 is required at field 6130. If the taxpayer did not receive any social benefits from the province, an entry of 100 is required at field 6130. Where the client received social benefits from the province for the entire year, an entry of 101 is required at field 6130.
- 96132 A claim was made at field 6132 of Form T4164 for the Manitoba odour-control tax credit, and the province or territory of residence as shown on the return is not Manitoba.
- 96135 The claim for the Manitoba community enterprise development tax credit at field 6135 on Form MB479 exceeds the entry at field 6845 on Form T1256 or \$27,000, whichever is less.
- 96145 One of the following situations applies to your client's return:
- 1) There is a claim at field 6145 and a claim at field 6086 for the Manitoba advance tuition fee income tax rebate on Form MB479.
 - 2) The entry at field 6145 differs from the entry at field 320.
- 96168 The entry at field 6168 on Form NL428 for other than eligible dividends is greater than the entry at field 180 for the taxable amount of other than eligible dividends.
- 96190 The amount at field 6190 is greater than \$75,000.
- 96197 One of the following situations exists on your client's return:
- 1) An entry was made at field 6197 of Form NS428 for the low-income tax reduction for the spouse or common-law partner, **and** at field 6199 for the eligible dependant. You cannot have a claim at both fields. Please review your entries and delete either field 6197 or field 6199, as required.
 - 2) You have indicated this is a pre-bankruptcy return. Please delete all of the entries at fields 6195, 6197, 6199 and 6099, for the NS low-income tax reduction, as this claim is not allowed on a pre-bankruptcy return.

- 96228 One of the following situations applies to your client's return:
- 1) The province of residence is Nova Scotia and a claim was made for a provincial tax credit at field 479, but no entry was made for the volunteer firefighters and ground search and rescue tax credit at field 6228 of Form NS428. Please review your entries and make the necessary corrections.
 - 2) You have indicated this is a pre-bankruptcy return. Please delete the entry at field 6228 for the NS volunteer firefighters and ground search and rescue tax credit, as this claim is not allowed on a pre-bankruptcy return.
- 96247 A claim has been made at field 6247 on Form NT479 for 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 indicated on the return as being other than married or living common-law. Please review the marital status indicated on the return or delete the claim at fields 6247 and 6248, as needed.
- 96251 You have indicated this is a pre-bankruptcy return. Please delete the entries at fields 6247, 6248, 6249, 6250 and/or 6251 on Form NT479 for the NT cost of living tax credit, as this claim is not allowed on a pre-bankruptcy return.
- 96266 You have indicated this is a pre-bankruptcy return. Please delete the entry at field 6266 on Form ON479 for the ON focused flow-through share tax credit, as this claim is not allowed on a pre-bankruptcy return.
- 96269 You have indicated this is a pre-bankruptcy return. Please delete the entries at field 6269 and/or field 6097 on Form ON428 for the ON tax reduction, as this claim is not allowed on a pre-bankruptcy return.
- 96310 You have indicated that this is a pre-bankruptcy return. Please delete the entry at field 6310 on Form ON479 for the ON political contribution tax credit, as this claim is not allowed on a pre-bankruptcy return.
- 96336 There is a claim at field 6336 on Form PE428 for Prince Edward Island age reduction for self, but the taxpayer is less than 65 years old. Please verify your client's date of birth or remove the claim.
- 96340 One of the following situations exists on your client's return:
- 1) An entry was made at field 6340 of Form PE428 for the low-income tax reduction for the spouse or common-law partner **and** at field 6341 for the eligible dependant. You cannot have a claim at both fields. Please review your entries and delete the amount at field 6340 or field 6341.
 - 2) You have indicated this is a pre-bankruptcy return. Please delete all of the entries at fields 6339, 6340, 6341, and 6099, for the PE low-income tax reduction, as this claim is not allowed on a pre-bankruptcy return.
 - 3) You have indicated your client is deceased. Please delete all of the entries at fields 6339, 6340, 6341, and 6099 for the PE low-income tax reduction, as this claim is not allowed on the subsection 70(1) return for a deceased person.
- 96350 The claim for the Prince Edward Island equity tax credit at field 6350 on Form PE428 is greater than the maximum allowable.

- 96351 One of the following situations exists on your client's return:
- 1) There is a claim for Prince Edward Island volunteer firefighter tax credit and the claim is less than the maximum allowable amount.
 - 2) You have indicated this is a pre-bankruptcy return. Please delete the entry at field 6351, as this claim is not allowed on a pre-bankruptcy return.
 - 3) There is an entry at field 479 for provincial or territorial credits but there is no claim at field 6351 for the volunteer firefighter tax credit.
- 96387 An entry was made at field 6387 of Form YT479. Your client must be at least 19 years of age to claim this credit. This entry should be deleted.
- 96392 An entry was made for the children's fitness amount at field 458 of the T1 return, but no claim was made at field 6392 of the Form YT479, or vice versa.
- 96394 One of the following situations exists on your client's return:
- 1) The entry at field 6390 of Form NU479 for the total cost of living tax credit is greater than \$1,200 and less than \$1,456, and field 6394 is not present. Please review your entries and make the necessary corrections.
 - 2) You have indicated this is a pre-bankruptcy return. Please delete the entries at fields 6390, 6394, and/or 6054, as this claim is not allowed on a pre-bankruptcy return.
- 96469 There is an entry at field 469 but no entry at field 468, or vice versa.
- 96505 An entry was made for the discounter code, and an entry for the discounting transaction of Form RC71, *Statement of discounting transaction* amounts was not made or vice versa. Where the return was not discounted, the entries in these fields as well as the discounter code should be deleted.
- 96509 Field 6509, the date of discounting transaction, is not eight digits. The entry must be eight digits and in YYYYMMDD format. For example, February 3, 2016, should be entered as 20160203.
- 96782 An entry was made for the amount of loss created or increased by CCA and carrying charges claimed on certified film property at field 6782 of Form T691. An entry for carrying charges and interest expenses at field 221, or other deductions at field 232, is required.
- 96795 One or both of the following situations exists on your client's return:
- 1) The entry at field 6794 for children 6 or younger is greater than the entry at field 6795 for total child care expenses on Form T778.
 - 2) There is an entry on Form T778 at fields 214, 6794, 6796, 6798, and/or 6801 but there is no entry at field 6795.
- 96802 One or more of the following situations exists on your client's return:
- 1) An entry was made for an elected split-pension income amount at field 116, but no entry was made for the eligible pension income at field 6802 or 6806 of Form T1032, *Joint election to split pension income*.
 - 2) An entry was made for the deduction for elected split-pension amount at field 210, but no entry was made at field 6802 or 6806 of Form T1032.

- 3) An entry was made at field 210, but the result of field 115 (other pensions or superannuation income), plus field 130 (other income), plus field 129 (RRSP income), minus field 5344 (ineligible pension), minus field 5508 (Home Buyers' Plan income inclusion amount), minus field 5511 (Lifelong Learning Plan income inclusion amount) is zero.

Please review the entries and make the necessary corrections.

- 96808 An entry was made for other investment expenses at field 6808 of Form T936. An entry for net farming income/loss at field 141, and/or net fishing income/loss at field 143, and/or other deductions at field 232 is required.
- 96810 An entry was made at field 6810 of 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/loss.
 - 5) Field 143 for net fishing income/loss.
 - 6) Field 251 for limited partnership losses of previous years.
- 96811 An entry was made for 50% of income from the recovery of exploration and development expenses at field 6811 of Form T936. An entry for other income at field 130 is required. The amount entered at field 6811 must also be included in the amount reported as other income at field 130.
- 96836 The amount entered for total split income at field 6836 of Form T1206 cannot be less than the amount of taxable dividends reported at field 6835 of this form. Please review your entries and change field 6836 or field 6835 as needed.
- 98001 An entry was made at field 6248 on Form NT479 for the basic credit for spouse or common-law partner. An entry was also made at field 8001 to indicate that the spouse's or common-law partner's basic cost of living credit is nil. Please review your entries and change field 6248 or field 8001 as needed.
- 99915 No entries have been made in any of the income fields (field 101 through field 146). Where the taxpayer has income, enter the appropriate amounts. Where the taxpayer has no income amounts to report, enter 7 at field 9915.

- 99917 One of the following situations applies to your client's return:
- 1) Old age security (OAS) pension was received and reported at field 113, but there is an indication at field 9917 that no OAS pension was received. In this situation, delete the entry at field 9917.
 - 2) An OAS supplement was received, but was not reported at field 146. Review your client's documents to determine the entries required.
 - 3) The taxpayer is less than 65 years of age on December 31st, but an entry was made at field 9917. Please verify the date of birth. If the taxpayer was not 65, delete the entry at field 9917.
- 99918 An entry was made for the net income of the taxpayer's spouse or common-law partner in the Identification area on page 1 of your return. An entry to indicate that the spouse or common-law partner had no net income at field 9918 was also made. The entry for spouse's or common-law partner's income on page 1 of the return and field 9918 cannot be present together.

Error codes in the 100000 range

For the following error codes, 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.

A SFD statement is one or more of the following forms:

- SFD 1 – Form T776 for rental activities
- SFD 2 – Form T2125 for business activities
- SFD 3 – Form T2125 for professional activities
- SFD 4 – Form T2121 for fishing activities
- SFD 5 – Form T2042 for farming activities
- SFD 6 – Form T1163 for AgriStability and AgriInvest programs information and statement of farming activities
- SFD 7 – Form T777 for employment expenses
- SFD 8 – Form TL2 for meals and lodging expenses
- SFD 9 – Form T1273 for harmonized AgriStability and AgriInvest programs information and statement of farming activities

Y1NNNN The entry in this field is not valid for processing purposes. Values entered in field codes have a defined length, which for most fields is up to 9 digits. This error could result from a missing delimiter such as “*” indicating the end of the field code and its value.

Y3NNNN An invalid character(s) is in the free format area. Review the free format entries and contact your software developer if you need assistance.

Y5NNNN This field code is not valid. Contact your software developer for assistance.

Y80001 The business type code entered on the selected financial data (SFD) statement is not valid. Please enter the valid code from the following list:

- 1 for rental operations
- 2 for business and commission operations
- 3 for professional operations
- 4 for fishing operations
- 5 for farming operations
- 6 for AgriStability and AgriInvest programs information and statement of farming activities for individuals
- 7 for employment expenses
- 8 for meals and lodging expenses
- 9 for harmonized AgriStability and AgriInvest programs information and statement of farming activities for individuals

Y80002 The industry code in this selected financial data statement is not valid.

- Y80003 An entry for gross income is required. Where the gross income for the selected financial data is nil or negative, a value of 1 is required for processing purposes.
- Y80004 An entry for net income is required. Where the net income for the selected financial data is nil or negative, a value of 1 is required for processing purposes.
- Y80006 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*.
- Please complete the address for the required form(s) and re-submit the return.
- Y80007 One of the following situations applies to your client's return:
- 1) The fiscal period start and/or end date entered is invalid or not in YYYYMMDD format or the end date is less than the start date.
 - 2) The fiscal period end date is not equal to the tax year.
- Y80008 Under the Participant Identification section on Form T1163 or T1273, the Participant Identification Number (PIN) entered is invalid or the field is blank. You must enter a valid PIN to file the form electronically.
- You can find the PIN on the AgriStability or AgriInvest statements.
- If this is the first year your client is applying for AgriInvest, please call the AgriInvest Administration at **1-866-367-8506** (8 a.m. to 5 p.m., Central standard time, Monday to Friday) or visit **agr.gc.ca/agriinvest** to find out how to get a PIN.
- Y80009 The business type code is "6" and the amounts at field 9950 and/or field 9960, do not balance to their respective total.
- Y80010 The selected financial data (SFD) record does not balance from Gross Income to Net Income/Loss. The sum of all income fields minus the expenses claimed, (multiplied by the percentage share of the partnership, if applicable) should equal the net income/loss at field 9946 of the SFD statement.
- This error may also set when there are entries in fields that do not relate to the business type code of the SFD. For example, fields 8300, 8320, 8340, 8360, 8450, 8500, 8518 and/or 8519 relate to Form T2125 when the business type code is "2" for business or commission operations, but do not relate to Form T2125 when the business type code is "3" for professional operations.
- Y80011 The Program codes entered on the AgriStability and AgriInvest return do not match the AgriStability and AgriInvest Program commodity codes. Review the entries and make the necessary corrections.
- Y80012 The entry for Name and/or Address in the Contact Person Information section and/or the Partnership Information section contains invalid characters.

- Y80013 The AgriStability and AgriInvest programs business type code is **not** 1 for sole proprietorship or 2 for partnership, or contains an invalid character.
- Y80014 The postal code entered 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 the postal code entered on the SFD or indicate the income is subject to tax in more than one jurisdiction.
- Y80015 The Livestock Inventory code entered in Section 7 (Livestock Inventory Valuation) of the AgriStability and AgriInvest Harmonized Form T1273 is not valid, or is not valid for the province or territory of main farmstead that has been entered. For a list of valid codes, please refer to the Inventory Code List in the “Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide” (RC4408) and make the necessary corrections.
- Y80016 The Crops Inventory code entered in Section 8 (Crop Inventory Valuation and Productive Capacity) of the AgriStability and AgriInvest Harmonized Form T1273 is not valid, or blank, or is not valid for the province or territory of main farmstead that has been entered. For a list of valid codes, please refer to the Inventory Code List in the “Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide” (RC4408) and make the necessary corrections.
- Y80017 The Productive Capacity code entered in Section 9 (Livestock Productive Capacity) of the AgriStability and AgriInvest Harmonized Form T1273 is not valid. For a list of valid codes, please refer to the Productive Capacity List in the “Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide” (RC4408) and make the necessary corrections.
- Y80018 The Purchased Inputs code entered in Section 10 (Purchased Inputs) of the AgriStability and AgriInvest Harmonized Form T1273 is not valid. For a list of valid codes, please refer to the Expense Code List and the Commodity List in the “Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide” (RC4408) and make the necessary corrections.
- Y80019 The Deferred Income and Receivables code entered in Section 11 (Deferred Income and Receivables) of the AgriStability and AgriInvest Harmonized Form T1273 is not valid. Please make the necessary corrections by referring to the Commodity List and the Program Payment Lists in the “Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide” (RC4408). Code 9574 from Section 4 (Other Farming Income) is also valid for Section 11.
- Y80020 The Accounts Payable code entered in Section 12 (Accounts Payable) of the AgriStability and AgriInvest Harmonized Form T1273 is not valid. Please make the necessary corrections by referring to the Commodity List and the Expense Code List in the “Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide” (RC4408).
- Y80021 The Unit of Measurement Type code entered in Section 8 (Crop Inventory Valuation and Productive Capacity) is not valid. For a list of valid codes, please refer to the Units of Measurement Code List in the “Farming Income and the AgriStability and AgriInvest Programs Harmonized Guide” (RC4408) and make the necessary corrections.

- Y80022 One of the following situations exists on your client's AgriStability and AgriInvest return under Section 1 (Participant Information) of Form T1273:
- 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.
- Please correct the province or territory, or remove the entry for the name and/or number
- Y80023 The method of accounting indicated is "1" (Accrual) and:
- 1) There are entries in the End of year price amounts in Section 7 (Livestock 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).
- Please change the method of accounting to "2" (Cash) or remove the data reported in these sections.
- Y80024 The method of accounting on the farming or AgriStability and AgriInvest record indicated is "1" (Accrual) and a value was entered at field 9937, 9938, 9941, or 9942. Please change the method of accounting to "2" (Cash) or remove the entries from these fields.
- Y80025 A valid PIN has not been entered for each partner listed in Partnership Information under Section 6 (Summary of Income and Expenses). A missing or invalid PIN will cause delays in the processing of the application.
- Y80026 The sum of the % share fields for all lines under Partnership Information on Form T1163 or T1273 does not equal 100%. Please correct the percentages.
- Y80027 A value has been entered in the Ending Inventory of Section 8 (Crop Inventory Valuation and Productive Capacity) of Form T1273. The corresponding code for this entry is listed as perishable and should not have an ending inventory. Please recode the information or delete the ending inventory.
- Y80028 A duplicate production (crop) insurance Contract or Identification number has been entered on Form T1273. Please review and remove the duplicate number.
- Y80029 A duplicate Participant Identification Number (PIN) has been entered under Partnership Information on Form T1163 or T1273. Please review and delete the duplicate PIN.
- Y80030 One of the following situations exists on your client's AgriStability and AgriInvest return:
- 1) A value has been entered for % Share under Partnership Information and no partner name has been entered.
 - 2) A partner name has been entered with no corresponding value for % Share.
- Y80031 You have indicated "Partnership" in Section 3 (Identification) of your client's AgriStability and AgriInvest return, but no partnership information has been entered. Please complete the required information.

- Y80032 One of the following situations exists on your client's AgriStability and AgriInvest return in Section 2 (Other Farming Information) of Form T1273:
- 1) The response is "No" to that 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) A PIN has been entered, however, there is no response of "Yes" or "No" to combine this operation with another operation.
 - 3) There is no indication of "Add" or "Remove."
 - 4) No PIN has been entered, however, there is an entry of "Yes" to combine the operation with another.
 - 5) There are entries in both "Add" and "Remove."

Please review your entries and make the necessary corrections.

- Y80034 No entry was received for the Method of Accounting, or an incorrect value was entered. Please enter "1" for Accrual, or "2" for Cash.

- Y80037 On your client's AgriStability and AgriInvest return, the box in response to the question "If you have a contact person, check here," has been 'checked', but no Contact Person information has been entered. Please enter the first and last name of the contact person, or the business name, and the address, town/city, postal code, and province/territory.

- Y80038 There is an indication that the Calculation of Program Benefits for the AgriStability program is to be sent to the contact person. Please enter all of the following information:

- 1) First and last name, or business name
- 2) Address
- 3) City or town
- 4) Province or territory

- Y80039 One of the following situations exists on your client's AgriStability and AgriInvest return:

- 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?"

Please review your entries and make the necessary corrections.