

## Chapter 2

### Error Messages

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## What's New

Some new error codes may not appear in this chapter. Those error codes and corresponding messages will be posted at a later date.

Please note that 17 new error codes have been added for validation of the T1273 (Harmonized CAIS Program Information). They are codes Y80015 through Y80031.

The following error codes have been added:

352	360	467	468	523	527	528	529	531
532	534	536	537	2040	2180	2292	2293	2294
45029	45330	90180	90220	90223	90375	90376	90379	90380
95026	95027	95029	96134	96823	96825	96839	Y80014	Y80015
Y80016	Y80017	Y80018	Y80019	Y80020	Y80021	Y80022	Y80023	Y80024
Y80025	Y80026	Y80027	Y80028	Y80029	Y80030	Y80031	Y80032	Y80033
80312	90120							

As they no longer apply, the following error codes have been deleted from this chapter:

10	2225	2284	70220	99920	2010
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The following error codes have been updated:

72	76	89	99	352	375	378	388	444
466	483	2020	2040	2073	2096	2097	2187	2197
70127	70214	70412	70450	90308	90312	90335	95026	96808
96810	Y80015	Y80016	Y80017	Y80018	Y80019	Y80020	Y80021	Y80025
Y80026	Y80029							

## 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. That means 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, 6NNNN, 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 either the reason or the action required, or both, for the various error codes that 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 Help Desk in your tax centre for assistance.

Before calling your EFILE Help Desk, have all the relevant information concerning the applicable error code. 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 Help Desks were established to help preparers and transmitters resolve technical matters related to the electronic filing process. Enquiries about repayment amounts required, carryforward amounts available, refunds or questions about the assessment of a return should be directed to general enquiries at 1-800-959-8281. The Help Desk 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 four weeks after the return is 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 our 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. We apologize for the inconvenience.
- 2 This taxpayer's social insurance number begins with a 0 and is therefore not eligible for EFILE. 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 Enter the taxpayer's social insurance number. It is not present on this record.
- 14 The document control numbers entered in the Selected Financial Data (SFD) and the T1 Return Record fixed format fields do not agree. Contact your software developer.
- 22 According to our records, this taxpayer was bankrupt last year, or is currently in bankruptcy status. This taxpayer is therefore not eligible for EFILE.
- 30 This may be a duplicate filing, as a return for this taxpayer has been or is being processed already. Where error code 78 is also present, you have already transmitted this record.  
**OR**  
Please review the SIN entered, as you may have used an incorrect SIN for this taxpayer.
- 40 The date of birth entered for your client, one of the entries used to ensure that the correct master record is accessed for processing, does not agree with the date of birth on our records. Confirm the date of birth with your client. Where the date of birth entered is correct, your client should contact his or her 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 Enter your client's correct date of birth. It was not present on this record or non-numeric characters were entered for the date of birth.
- 42 Enter your client's name. It is not present on this record.
- 43 The surname entered for your client, one of the entries used to ensure that the correct master record is accessed for processing, does not agree with the surname on our records. Confirm the name with your client and correct any errors. 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.  
**OR**  
Please ensure that you have entered the correct SIN for this taxpayer.
- 44 The entry for your client's name contains invalid character(s), **OR** the first and/or last character of your client's name is not alphabetic.

- 45 The preparer password entered on this record is not valid with your preparer number. Ensure the password is entered on your system correctly. Where both the password and preparer number were entered correctly, contact your EFILE Help Desk.
- 47 Enter your client's street address or PO Box number. It is not present on this record.
- 48 Your client's address is outside Canada and is not eligible for EFILE. Please refer to the list of exclusions in the Appendices of this manual.
- 49 The entry for the care of line in the address area contains invalid character(s).
- 50 The entry for the street address contains invalid character(s).
- 51 The entry for the city contains invalid character(s).
- 52 Enter the city in which your client resides. It is not present on this record.
- 53 The value for the province or territory in your client's address is not valid.
- 54 Enter the value for the province or territory in your client's address. It is not present on this record.
- 55 The entry for the postal code is not in ANANAN format.
- 56 Enter your client's postal code. It 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 Help Desk for assistance.
- 58 The discounter registration number entered is not valid. Enter the correct discounter registration number. Where the number entered is correct, contact the Tax Filer Services Section at 613-941-8864.
- 59 The value for the province or territory of residence on December 31 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 31 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 social insurance number.
- 66 The entry for spouse or common-law partner's social insurance number is not numeric.
- 67 The phone number entered contains invalid character(s). Enter the area code first, followed by the telephone number.

- 68 The entry for spouse 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 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.
- 73 The entry for application for the GST/HST credit is not valid. Enter 1 to apply or enter 2 where an application is not being made.
- 76 The entry for the net income **and/or** the net universal child care benefit reported by the spouse or common-law partner in the Identification area on Page 1 of the return contains non-numeric characters.
- 78 This document control number has already been used on an accepted EFILE record. A new document control number 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.
- 81 The document control number entered contains non-alpha/numeric characters. Only alpha/numeric characters are acceptable in the document control number.
- 82 This is a discounted return. The address entered is that of the discounter. Enter the taxpayer's address.
- 83 This is a discounted return. The phone number entered is that of the discounter. Enter the taxpayer's phone number.
- 84 The entry for spouse or common-law partner's name contains 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 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 code is present on a discounted return.
- 89 The value for the pre or post-assessment review contact code is not valid or was not entered. Please enter the applicable code, from the following list:
1. Contact will be made with you by fax;
  2. Contact will be made with you by mail;
  3. Contact will be made directly with the taxpayer.

- 91 This record does not contain any entries for income amounts, deductions, non-refundable credits or tax credits. Review your client's return.
- 92 There is more than one selected financial data record present with the same number. Each selected financial data record must have a unique number.
- 93 One of following situations exists with your client's return:
- There are rental or self-employment activities, or both, reported on the return and no selected financial data (SFD) records were submitted.
  - The sum of the net incomes or losses reported at Field 9946 on the SFD statements submitted, plus any amounts entered on Form T1139 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.
- 95 The entry on the T1 return record to indicate the number of selected financial data records being submitted for your client is not valid. The acceptable entries are 01 through 06. Where no selected financial data records are being submitted, the entry is 00.
- 96 One of the following situations exists on the selected financial data records (SFD) transmitted for your client:
- There are more than 80 field codes present in the free format area of SFD type 1 to 8; or
  - There are more than 29 occurrences for commodity codes under the *commodity sales and program payments* section of SFD type 6; or
  - 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 One of the following situations exists with your client's return:
- There is an amount entered on Form T777, Employment Expenses Statement, and no amount entered for other employment expenses at Field 229.
  - There is an amount entered on Form TL2, Claim for Meals and Lodging Expenses, and no amount entered for other employment expenses at Field 229.
- 98 One of the following situations exists with the selected data record type 9 transmitted for your client:
- There are more than 10 occurrences of crop or livestock inventory for Efilers using EOL,
- OR**
- There are more than 50 occurrences of crop or livestock inventory for Efilers using EOL+.
- 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:
- Your client is a resident of British Columbia, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Newfoundland and Labrador, or the Yukon. SFD type 9 is present but no SFD type 6 is present, or vice versa; **OR**
  - Your client is a resident of Prince Edward Island, Ontario or Alberta and SFD type 9 is present; **OR**
  - Your client is a resident of Quebec, Nunavut or the Northwest Territories and SFD type 6 or type 9 is present.

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

### Error codes in the 300 range

- 307 The amount claimed as a 2006 reserve on the disposition of capital property on Form T2017 exceeds the amount reported for the related 2005 reserve on disposition of capital property, and no current-year dispositions were reported on Schedule 3.
- 311 System constraints require special processing of the CPP/QPP lump-sum benefit calculation. A paper return should be submitted.
- 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.
- 330 Information provided to us by Social Development Canada indicates that your client's CPP/QPP benefit relates to a lump-sum payment and, as a result, qualifies for a special tax calculation. We are unable to make this calculation using EFILE. A paper return should be submitted.
- 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.
- 338 Information provided to us by Social Development Canada indicates that your client's CPP/QPP benefit relates to a lump-sum payment and, as a result, qualifies for a special tax calculation. We are unable to make this calculation using EFILE. A paper return should be submitted.
- 342 To accurately calculate the amount of the Prince Edward Island low-income tax reduction to which your client is entitled, we need to know the net income of your client's spouse or common-law partner. Please enter the spouse or common-law partner's net income in the Identification area on page 1 of the return. Where the spouse or common-law partner's net income is NIL or negative, enter 7 at Field 9918.
- 350 System constraints require special processing of the CPP/QPP lump-sum benefit calculation. A paper return should be submitted.
- 352 The claim for the basic personal amount at Field 5804 of Provincial or Territorial Form 428 is not equal to the maximum allowable. If the claim is prorated due to immigrant/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 Provincial or Territorial Form 428 differs from the maximum allowable.
- 359 An entry was made for the medical expenses for self, spouse or common-law partner, and your dependant children born in 1989 or later at Field 330 of Schedule 1 but no claim was made at Field 5868 of Provincial or Territorial Form 428, **OR** an entry was made at Field 5868 of Provincial or Territorial Form 428 but no entry was made at Field 330 of Schedule 1.
- 360 There is an entry at Field 6132, 6133 and/or 6134 on Form T4164 for the Manitoba odour control tax credit and there is 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 31 are eligible to transfer tax deductions.
- 370 An entry was made for deductible CPP or QPP contributions through employment. No entry for employment income or exempt employment income was made.
- 371 An entry was made at one or more of 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 exists with your client's return:
- You have reported the net rental or self-employed income without reporting an amount for the gross rental or self-employed income.
  - On Schedule 3, *Capital Gains (or Losses) in 2006*, you have reported the total proceeds of disposition but have not reported the net gain or loss.
  - On Schedule 3, you have reported the net gain or loss but not the total proceeds.
  - On Form T1170, you have reported an entry in Field 6823 and no entry in Field 6822 or vice versa.
  - On Form T1170, you have reported an entry in Field 6825 and no entry in Field 6824 or vice versa.
- Enter the gross rental or self-employed income and/or revise the Schedule 3 or Form T1170.
- 376 The refund being claimed is not based solely on a claim for provincial or territorial tax credits. No entries were made for income amounts. Review the source documentation to determine the entries required.
- 377 A claim was made for income tax deducted but no income was reported on which tax would have been deducted (that is, no entries made in Fields 101, 113, 114, 115, 119, 129, 5345 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 in 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 PPIP 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 at both fields: the allowable credit at Field 414 of Schedule 1, and the net cost at Field 413 of Schedule 1.
- 417 Due to technical difficulties, we cannot accept the transmission at this time. Please retransmit this record tomorrow. Should you receive this same code the next time, please contact your EFILE Help Desk.
- 422 An entry was made for the Alberta royalty tax rebate at Field 6006 of Form AB428, but no entry was made at supporting Field 5312 (Line 14 of Form T79).
- 423 The entry for the Canadian Forces personnel and police deduction at Field 244 is greater than the entry at Field 101.
- 430 A claim was made for a disability amount at Field 316 of Schedule 1 or Field 5844 of Provincial or Territorial Form 428. According to our records, this is the first time this type of disability amount has been claimed, **OR** a new Form T2201 is required. Your client is not eligible for EFILE as a review of Form T2201 is required. A paper return should be submitted with a completed Form T2201 attached.
- 431 One or more of the following situations exists with the disability amount transferred from a dependant claimed at Field 318 of Schedule 1:
- This is the first time a claim is being made for one or more of the taxpayer's dependants.
  - A new Form T2201 is required for one or more of the dependants.
  - The taxpayer's claim is for more than 10 dependants.
  - Your client is not eligible for EFILE as a review of Form T2201 is required.
  - The claim exceeds the maximum allowable.
  - Our records indicate that your client is not entitled to the transfer of the disability amount.
- A paper return should be submitted with the applicable Form T2201, if needed, or delete the claim at Field 318.
- 432 A claim was made for the transfer of the spouse or common-law partner's disability amount at Field 357 of Federal Schedule 2 and, if applicable, at Field 5907 of Provincial or Territorial Schedule 2. According to our records, this is the first time this type of disability amount has been claimed, **OR** a new Form T2201 is required. Your client is not eligible for EFILE as a review of Form T2201 is required. A paper return should be submitted with a completed Form T2201 attached.
- 435 To accurately calculate the amount of New Brunswick low-income tax reduction to which your client is entitled, we need to know the net income of the spouse or common-law partner. Please enter the spouse or common-law partner's net income in the Identification area on page 1 of your return. If your client's spouse or common-law partner's income is NIL or negative, enter 7 at Field 9918.

- 438 A claim was made for Newfoundland and Labrador low-income tax reduction. An entry for the net income of the spouse or common-law partner is required in the Identification area on page 1 of the return. Where the spouse or common-law partner's net income is NIL or negative, enter 7 at Field 9918.
- 441 The amount reported at Field 102 as commission income based on T4 slips, cannot exceed the amount reported as employment income at Field 101, because it is already included as employment income at Field 101.
- 444 An invalid entry has been detected in the free format area of the record. Review the entries made in the free format area. Fields 223, 375, 376, 377, 378, 379, 380 and 5029 are not valid when the province or territory of residence is other than Quebec. Contact your software developer if you need assistance.
- 447 The claim for personal tax credit at Field 6090 of Form MB479 is incorrect. Review the calculations and enter the correct claim amount.
- 453 A claim was made for Ontario tax credits. An entry for the net income of the spouse or common-law partner is required in the Identification area on page 1 of the return. Where the spouse 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 resident in Canada, enter 1 at Field 5527. Where the spouse or common-law partner maintained a separate residence due to medical, educational, or business reasons, enter 1 at Field 6089.
- 455 A claim was made on line 6035 of Form ON479, *Ontario Credits*, for an additional Ontario sales tax credit for a spouse or common-law partner. However, you have not indicated your client's marital status as married or living common law. Please change the marital status on this return or delete the claim at Field 6035, whichever applies.
- 457 An entry was made for deemed limited partnership loss but no entry was made for partnership income or net rental income. When an entry is made for deemed limited partnership loss, there must also be an amount reported for partnership income or net rental income, or both.
- 460 A claim was made for Manitoba tax credits. An entry for the net income of the spouse or common-law partner is required in the Identification area on page 1 of the return. Where the spouse 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 resident in Canada, enter 1 at Field 5527. Where the spouse or common-law partner maintained separate residence due to medical, educational, or business reasons, enter 1 at Field 6089.
- 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 the Adoption Expenses amount at Field 313 of Schedule 1, but no claim was made at Field 5833 of the Provincial or Territorial Form 428; **OR** an entry was made at Field 5833, but no entry was made at Field 313.

- 467 An entry was made for Universal Child Care Benefit payments at Field 117 and there is also an entry for the spouse or common-law partner's net UCCB payments on page 1 of the return. Please review the entries and make the necessary corrections.
- 468 The following situation exists on your client's return:
- There is an entry at Field 122, Net partnership income for limited or non-active partners, but no entry in memo field 5330, **OR**
  - There is an entry in memo field 5330 but no entry at Field 122, Net partnership income for limited or non-active partners.
- 470 A claim for GST/HST credit was made and the marital status of your client is married or common-law but you have not provided the spouse or common-law partner's net income in the Identification area on page 1 of the return. If your client's spouse or common-law partner's income is NIL or negative, enter 7 at Field 9918.
- 474 A claim was made for a logging tax credit, but an entry for logging income was not made. Enter the amount of both logging taxes paid and logging income.
- 483 On Form ON479, a claim was made for one or more of the following credits that are only available to self-employed individuals:
- the Ontario co-operative education tax credit (Field 6320);
  - the Ontario apprenticeship training tax credit (Field 6322).
- We need more information to correctly assess the return. Please check each of the items listed below and change the entries if required:
- To claim these credits, make sure the gross and net income from self-employment was included in the total income area of the return.
  - To claim these credits as a member of a partnership, enter the Business Number at Field 6327.
  - Only enter 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.
  - Claim these credits only if the province of residence on December 31 was Ontario.
- 487 The amount donated to the Ontario Opportunities Fund and the amount of the net refund do not agree with the calculated refund.
- 491 A claim was made for spouse or common-law partner at Field 303 of Schedule 1 or Field 5812 of Provincial or Territorial Form 428. An entry to indicate the net income of the spouse or common-law partner is required in the Identification area on page 1 of the return. Where the spouse or common-law partner's net income is NIL or negative, enter 7 at Field 9918.
- 492 An entry was made for an amount for an eligible dependant at Field 305 of Schedule 1, but no claim was made at Field 5816 of Provincial or Territorial Form 428, **OR** an entry was made at Field 5816 but no claim was made at Field 305. Please change the entry at Field 305 or Field 5816.

**Error codes in the 500 range**

- 506 You made a claim for your client's CPP/QPP contributions at Field 5824 of 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 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 Provincial or Territorial Form 428, but have not made a claim at Field 312 of Schedule 1.
- 511 The amounts entered on Provincial or Territorial Schedule 2 for the amounts transferred from spouse or common-law partner do not balance with the claim made at Field 5864 of Provincial or Territorial Form 428.
- 513 One of the following situations exists with your client's return:
- An entry was made at Field(s) 320, 321, and/or 322 of Federal Schedule 11 but no entry was made at Field(s) 5914, 5916, and/or 5918 of Provincial or Territorial Schedule 11.
  - An entry was made at Field(s) 5914, 5916, and/or 5918 of Provincial or Territorial Schedule 11 but no entry was made at Field(s) 320, 321, and/or 322 of Federal Schedule 11.
- 523 One of the following situations related to the Saskatchewan employee tools credit exists on your client's return:
- The entry for the one-time trade entry credit at Field 6356 is not equal to one of the four allowable amounts.
  - The entry for the annual maintenance credit at Field 6357 is not equal to one of the four allowable amounts.
  - There is an entry at Field 6356 and Field 6357.
  - There is an entry at Field 6356 or Field 6357, and no entry at Field 101 or 104.
- 527 The entry for your client's bank account number on the direct deposit request for the Universal child care benefit is not valid. Enter your client's actual bank account number. Do not key dashes, leave spaces between numbers or pad the entry with zeros 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.
- 528 The entry for the financial institution branch number and/or the financial institution number on the direct deposit request for the Universal Child Care Benefit is not valid. Enter the correct banking information based on the information supplied by your client.
- 529 The following situation exists on your client's return:
- The amount reported at Field 363 is greater than the total of Field 101 and/or Field 104;  
OR
  - You have made a claim at Field 363 for the Canada Employment Amount but you have not reported any employment income on Field 101 and/or Field 104 of your return.
- 531 There is an entry at Field 6131 on the MB479 for Manitoba Co-operative education tax credit and there is no entry at any of Fields 122, 135, 137, 139, 141, or 143. Please review the entries and make the necessary corrections.

- 532 One of the following situations exists with your client's return:
- The claim for the Yukon employment amount at Field 5834 is greater than sum of the entries at Fields 101 and 104, or greater than the maximum allowable for the tax year.
  - A claim was made at Field 5834 and there are no entries at Fields 101 and/or 104.
- 534 You have indicated that your client lives on aboriginal lands, yet the taxpayer's province or territory of residence is other than Newfoundland, the Northwest Territories, or the Yukon.
- 536 One of the following situations exists with your client's return:
- The claim for the Nova Scotia or Prince Edward Island amount for young children at Field 5823 is incorrect based on the entry made for the total number of months at Field 6372.
  - A claim was made at Field 5823 without a corresponding entry at Field 6372, or there is an entry in Field 6372 without an entry in Field 5823.
- 537 One of the following situations exists with your client's return:
- The claim for the Nunavut amount for young children at Field 5823 is incorrect based on the entry made for the total number of children at Field 6371.
  - A claim was made at Field 5823 without a corresponding entry at Field 6371, or there is an entry in Field 6371 without an entry in Field 5823.
  - A claim was made at both Fields 5823 and 5901. You cannot have a claim at both fields. Please review and delete either Field 5823 or Field 5901, as required.

### **Error codes in the 2000 range**

- 2002 The RESP Accumulated Income Payments received or transferred to an RRSP at Field 6827 of Form T1172 plus the RESP Accumulated Income Payments at Field 6828 of Form T1172 exceed the amount of Other Income at Field 130.
- 2007 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 the LLP withdrawal.
- 2009 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 record.
- 2017 The claim for the student residence portion of the Ontario property tax credit does not equal \$25.
- 2018 The entry at Field 6114 on Form MB479 for Manitoba education property tax credit advance exceeds \$400.
- 2019 The entry for Manitoba education property tax credit paid must be supported by an entry for Manitoba education property tax credit advance at Field 6114 of Form MB479. Where the taxpayer did not receive any tax credit advance, enter 7 at Field 9914.
- 2020 On Form MB479, Manitoba Credits, a claim has been made at Field 6090 for the personal tax credit for the 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 the claim on Form MB479.

- 2022 The claim for Manitoba tax credits does not agree with our calculation. The difference is equal to the amount claimed for Manitoba education property tax credit advance. It appears that the amount claimed for Manitoba education property tax credit advance was not deducted in determining the allowable Manitoba tax credits.
- 2028 The claim for Quebec tax deductions exceeds the claim for total income tax deducted. Any amount claimed for Quebec tax deductions must also be included in the amount claimed as total income tax deducted.
- 2037 A claim was made for a spouse or common-law partner amount at Field 303 of Schedule 1 and, if applicable, at Field 5812 of Provincial or Territorial Form 428. The taxpayer's marital status is other than married or common-law. Where the taxpayer was married or living common-law during the year but on December 31 the marital status was other than married or living common-law, enter 1 at Field 5522.
- 2038 The claim for the spousal 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/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 for amounts transferred from spouse or common-law partner at Field 326 of Schedule 1 and, if applicable, at Field 5864 of Provincial or Territorial Schedule 2. The taxpayer's marital status is other than married or common-law. Where the taxpayer was married or living common-law during the year but on December 31 the marital status was other than married or living common-law, enter 1 at Field 5522.
- 2045 Your client's tax return includes a claim for a refundable medical expense supplement at Field 452. The marital status indicated on the return is either married or living common law and the spouse or common-law partner's net income was not indicated in the Identification area on page 1 of the return. Where the spouse or common-law partner's net income is NIL or negative, enter a 7 at Field 9918.
- 2048 Your client may be entitled to the Yukon Territorial Tax Credit, but no claim was made.
- 2050 There is rental income reported at Field 126, and Field 6783 is not present and the taxpayer may be subject to minimum tax.
- 2051 Your client may be entitled to a CPP overpayment, but no claim was made.
- 2064 Your client's Quebec tax deductions should be claimed on your client's provincial return. Since the province of residence indicated on the return is Quebec, please delete this claim on your client's federal tax return.

- 2065 A claim was made for Quebec tax deductions. An entry for income from Quebec information slips on which the tax deductions were withheld was not made (or vice versa), **OR** the amount claimed for Quebec tax deductions is greater than the amount reported as income from Quebec information slips on which tax deductions were withheld. Please verify with your client whether all income and tax deductions from Quebec information slips have been reported, and if the entries are correct, a paper return should be submitted.
- 2069 The Yukon First Nations Identification Number entered is invalid, **OR** the province or territory of residence is not Yukon.
- 2070 The claim for the Yukon First Nations federal refundable abatement differs from the computed amount.
- 2072 The entry for the financial institution branch number and/or the financial institution number on the direct deposit request for the income tax refund and GST/HST credit is not valid. Please confirm the correct banking information with your client.
- 2073 The entry for your client's bank account number on the direct deposit request for income tax refund and GST/HST credit is not valid. Enter your client's actual bank account number. Do not key dashes, leave spaces between numbers or pad the entry with zeros 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 There is an entry at Field 6390 of Form NU479, and the province or territory of residence is not Nunavut. Only a resident of Nunavut is entitled to this credit.
- 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.
- 2079 A claim was made for the British Columbia tax credit on Form BC479. However, the entry at Field 6033 and/or 6035 does not equal \$0 or \$75, which are the only valid entries for these fields.
- 2080 The taxpayer's province of residence is Newfoundland and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of Newfoundland.
- 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 the Yukon and there is an entry in a provincial or territorial tax credit field that is not valid for a resident of the Yukon.
- 2093 A claim was made for a provincial venture capital tax credit at Field 6049 and/or 6050 of Form BC479, and the province or territory of residence is other than British Columbia.
- 2094 Please verify your client's province or territory of residence on December 31. 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 at Field 479.
- 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. Note: For 2006 and subsequent years, the net family income for the purposes of the British Columbia property and sales tax credit must be reduced by the universal child care benefit payments (benefits minus repayments) reported by the taxpayer or his/her spouse or common law partner.
- 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 amounts received (benefits minus repayment) 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. Note: For 2006 and subsequent years, the net family income for the purposes of the Ontario property and sales tax credit must be reduced by the universal child care benefit payments (benefits minus repayments) reported by the taxpayer or his/her spouse or common law partner.
- 2101 Your client may be entitled to a provincial or territorial tax credit, but no claim was made. This error code was set because an entry was made for a provincial or territorial political contribution.

- 2114 The claim for the Ontario basic sales tax credit does not equal \$100 AND/OR the claim for the Ontario sales tax credit for additional credit for spouse or common-law partner does not equal \$100.
- 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.
- 2117 System constraints require special processing of the CPP/QPP lump-sum benefit calculation. A paper return should be submitted.
- 2145 The entry for the financial institution branch number and/or the financial institution number on the direct deposit request for Canada Child Tax Benefit is not valid. Enter the correct banking information based on the information supplied by your client.
- 2146 The entry for your client's bank account number on the direct deposit request for Canada Child Tax Benefit is not valid. Enter your client's actual bank account number. Do not key dashes, leave spaces between numbers or pad the bank account number with zeros 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.
- 2147 The direct deposit information entered is invalid. Review the entries and make the necessary corrections.
- 2150 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.
- 2153 The claim for RRSP contributions designated as a transfer to the RRSP at Field 240 of Schedule 7 is greater than the income reported eligible for transfer [(Field 115 + Field 129 + (Field 130 - Field 6810 of Form T936)].
- 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.
- 2168 The claim for the Federal amount for an eligible dependant at Field 305 of Schedule 1 exceeds the maximum allowable.
- 2169 The amounts entered on Federal Schedule 2 for the federal amounts transferred from spouse or common-law partner do not balance with the claim made at Field 326 of Schedule 1.
- 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 paid at Field 6122, or both is required to support the claim.

- 2171 As a claim was made for an additional credit for spouse or common-law partner for the British Columbia sales tax credit at Field 6035 of Form BC479, an entry for spouse or common-law partner's net income is required in the Identification area on page 1 of the return. Where the spouse 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.
- 2180 Your client was a resident of Quebec, and the claim at Field 223 for provincial parental insurance plan (PPIP) premiums differs from the computed amount.
- 2187 The claim for a transfer of the spouse or common-law partner's tuition, education and textbook amount at Field 360 of Federal Schedule 2, and/or the tuition and education amount, and/or the tuition, education and textbook amount at Field 5909 of Provincial or Territorial Schedule 2 exceeds the maximum allowable.
- 2188 The claim for a transfer of the spouse or common-law partner's pension income amount at Field 355 of Federal Schedule 2 and/or Field 5905 of Provincial or Territorial Schedule 2 exceeds the maximum allowable.
- 2189 Your client's return indicates one or both of the following situations:
- A claim was made at 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 31. Only residents of the Northwest Territories are entitled to this credit.
  - A claim was made at Field 6054 of the territorial form for exempt foreign income under a tax treaty. However, your client was not a resident of the Northwest Territories or Nunavut on December 31. Only residents of those territories can make this claim.
- 2197 The total of the entries for the RRSP deduction (Field 208) **and** the repayments under the Home Buyers Plan and the Lifelong Learning Plan (Fields 246 and 262 of Schedule 7) **exceeds** the total of RRSP contributions (Field 245 of Schedule 7) **and** your unused RRSP contributions from previous years, that we have on record.
- All prior-period RRSP contributions including those made in the first 60 days of the current tax year are to be attached to a T1 Adjustment Request (Form T1-ADJ) and sent for possible prior and current year adjustment, and not entered at Field 245 of Schedule 7 as current year contributions.
- 2198 The amount transferred to a RRSP reported at Field 240 of Schedule 7 exceeds the amount claimed for RRSP deduction at Field 208.
- 2211 Your client may be entitled to an EI overpayment, but no claim was made. Review the entries made for EI premiums and EI insurable earnings.
- 2215 The designated repayment amount at Field 262 of Schedule 7 under the Lifelong Learning Plan is less than the minimum required repayment.
- 2217 The designated repayment amount at Field 262 of Schedule 7 under the Lifelong Learning Plan (LLP) exceeds the LLP balance outstanding (maximum repayable).
- 2219 There is a designated repayment amount at Field 262 of Schedule 7 under the Lifelong Learning Plan (LLP) and the LLP participant is over 69 years of age.

- 2229 The claim for the amount for an eligible dependant at Field 5816 of Provincial or Territorial Form 428 exceeds the maximum allowable.
- 2239 The following situation exists on your client's return:
- A claim was made at Field 6247 (supplement for spouse or common-law partner) and/or Field 6249 (family cost of living supplement) of Form NT479; and
  - The entry for marital status indicates married or common-law; and
  - An entry was **not** made for basic credit for the spouse or common-law partner at Field 6248 of Form NT479.
- Enter the spouse or common-law partner's credit at Field 6248. If the credit is NIL, enter 7 at Field 8001.
- 2250 The claim made for Home Buyer's Plan repayment at Field 246 of Schedule 7 exceeds the maximum repayable.
- 2252 One of following situations exists with your client's return:
- The claim made for Home Buyer's Plan repayment at Field 246 of Schedule 7 is less than the required repayment.
  - There is an entry at Field 129 for Home Buyer's Plan repayment, but no entry was made at Field 5508.
- 2270 One or more of the following situations exists with the disability amount transferred from a dependant claimed at Field 5848 of Provincial or Territorial Form 428 of your client's return:
- This is the first time a claim is being made for one or more of the taxpayer's dependants.
  - A new Form T2201 is required for one or more of the dependants.
  - The taxpayer's claim is for more than 10 dependants.
  - Your client is not eligible for EFILE as a review of Form T2201 is required.
  - The claim exceeds the maximum allowable.
  - Our records indicate that your client is not entitled to the transfer of the disability amount.
- A paper return should be submitted with the applicable Form T2201, if needed, or delete the claim at Field 5848.
- 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.
- 2292 Your client is a resident of Quebec and the claim at Field 376 for the provincial parental insurance plan (PPIP) 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.
- 2294 Your client is a resident of Quebec and the claim at Field 378 for the provincial parental insurance plan (PPIP) premiums payable on self-employment income differs from the computed amount.

**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, as this error code could be caused by a missing delimiter (-) which indicates the end of the field code and its value.

**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**

40357 The claim for a transfer of the spouse or common-law partner's disability amount at Field 357 of Federal Schedule 2 and, if applicable, at Field 5907 of Provincial or Territorial Schedule 2 is greater than the maximum allowable.

40488 The entry to indicate that your client wishes to transfer the refund to his or her next year's instalment account (Field 488) does not equal 1. Where your client has requested that the refund be transferred to his or her next year's instalment account, an entry of 1 at Field 488 is required. In all other cases, no entry should be made.

40490 The entry for return type code at Field 490 is not valid or was not made. Enter:

1. where the return was prepared for compensation, or
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. Either correct or delete the entry, as applicable.

45030 The entry to indicate an election for under deducted T4 CPP contributions at Field 5030 does not equal 5.

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 The entry for marital status indicator at Field 5522 does not equal 1. Where a claim for the spouse or common-law partner amount (Field 303 of Schedule 1 and/or Field 5812 of Provincial or Territorial Form 428), amount for an eligible dependant (Field 305 of Schedule 1 and/or Field 5816 of Provincial or Territorial Form 428) and/or amounts transferred from spouse or common-law partner (Field 326 of Schedule 1 and/or Field 5864 of Provincial or Territorial Form 428) is made for a taxpayer who was married or living common-law in the year but not on December 31, an entry of 1 at Field 5522 for marital status indicator is required. In all other cases, no entry should be made.

- 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 number of months at Field 5555 that your client was in receipt of CPP or QPP benefits, or the number of months excluded from the CPP/QPP contributory period, exceeds 12.
- 45565 Your client is 70 years old or more **or** receives CPP/QPP retirement benefits **AND** one of the following situations exists:
- Your client is a **Quebec resident and** contributes only to CPP **and** has no net self-employment income greater than zero. In this situation, enter 1 at Field 5565.
  - Your client is a **Quebec resident and** contributes to both CPP and QPP (or contributes only to CPP but has a net self-employment income greater than zero). In this situation, enter the allowable deductions at Field 5031 and/or Field 5032 (self-employment), if applicable, and the total employment contributions at Field 5033.
  - Your client is **other than a Quebec resident and** contributes only to QPP **and** has no net self-employment income greater than zero. In this situation, enter 2 at Field 5565.
  - Your client is **other than a Quebec resident and** contributes to both CPP and QPP (or contributes only to QPP but has a net self-employment income greater than zero). In this situation, enter the allowable deductions at Field 308 and/or at Field 310 of Schedule 1 (self-employment), if applicable, and the total employment contributions at Field 5034.
- 45566 An entry to indicate CPP/QPP retirement benefits was made at Field 5566, but no entry was made for CPP or QPP benefits at Field 114. Enter the amount of CPP or QPP benefits received by your client at Field 114 or, if no benefits were received, delete the entry at Field 5566.
- 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, educational, or business reasons, enter 1 at Field 6089. In all other cases, no entry should be made.
- 48001 The entry at Field 8001, to indicate that the spouse or common-law partner's basic cost of living tax credit for self is NIL, does not equal 7.
- 49905 The entry to indicate that your client is a member of a communal organization at Field 9905 does not equal 7. Where your client is a member of a communal organization, enter 7 at Field 9905. In all other cases, no entry should be made.
- 49906 The entry to indicate that an election was made on your client's return at Field 9906 does not equal 7. Where an election was made on your client's return, enter 7 at Field 9906. In all other cases, no entry should be made.

- 49914 The entry to indicate that no Manitoba education property tax credit advance was received (Field 9914) does not equal 7. Where your client did not receive the advance and an entry was made for Manitoba property taxes paid (Field 6112), an entry of 7 at Field 9914 is required. In all other cases, no entry should be made.
- 49915 The entry at Field 9915 to indicate that your client has no income does not equal 7.
- 49918 The value 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. Where a claim for provincial or territorial tax credits at Field 479 is made by a taxpayer who is married or living common-law and the spouse or common-law partner's net income for provincial or territorial tax credit purposes is NIL or negative, an entry of 7 at Field 9918 is required.
- 49922 The value to indicate no pension adjustment amount at Field 9922 does not equal 7. Where the taxpayer is making a claim for registered pension plan contributions at Field 207 and there is no pension adjustment amount on any of the information slips, a value of 7 should be entered at Field 9922. In all other cases, no entry should be made.

#### **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 60000 range**

- 6NNNN The entry in the field is not numeric, **OR** there is no amount in the field. The NNNN is replaced by the field in question. Where the NNNN is replaced by 0000, this means that the field in question could not be identified and you should review the entire record. Contact your software developer for assistance.

#### **Error codes in the 70000 range**

- 70127 A loss amount was claimed at Field 127, **OR** the amount reported for taxable capital gains 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.
- 70209 The claim for Saskatchewan pension plan deduction exceeds the allowable amount. The maximum amount that can be claimed for the Saskatchewan pension plan contributions is the lesser of the RRSP deduction limit or \$600.
- 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 exceeds earned income for disability supports deduction purposes.
- 70255 The amount claimed for the northern residents deductions is incorrect based on the entries made.
- 70310 The amount claimed for CPP contributions payable on self-employment and other earnings at Field 310 of Schedule 1 is incorrect based on the amount entered for pensionable net self-employment earnings.
- 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 donation credit claimed at Field 349 of Schedule 1 is incorrect based on the amounts entered at Field 340 (allowable charitable donations and government gifts) and/or at Field 342 (cultural and ecological gifts) of Schedule 9.
- 70396 The claim 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:
- 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.
  - The investment tax credit carry-forward amounts have expired, as they have not been used within 20 years of earning them.
- 70414 The labour-sponsored funds tax credit claimed exceeds \$750 or 15% of the amount entered as net cost, **OR** exceeds Field 406 of Schedule 1.
- 70435 Total tax payable at Field 435 does not balance with the amounts used in determining total payable (Fields 417 + 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** includes tax deductions withheld on CPP/QPP and/or EI benefits. Tax deductions withheld on CPP/QPP and/or EI benefits are not eligible for transfer.
- 70440 The refundable Quebec abatement claimed does not equal 16.5% of basic federal tax.
- 70448 The CPP overpayment claimed is incorrect based on the entry for CPP contributory earnings.
- 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.
- 70457 The employee and partnership GST/HST rebate claim at Field 457 requires a supporting entry at Field 6485, 6486 and/or 6487 of Form GST370.



- 70479 The provincial or territorial tax credit claimed is in error. Review the entries made on Form 479 or Form 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 all entries on Form 479 or the tax credit entries on Form 428.
- 75032 The QPP contributions payable claimed is incorrect based on the amount of net pensionable self-employment earnings.
- 75496 The claim for a previous year restricted farm loss amount exceeds the net farm 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 buyer's participant repayment reported at Field 5508 exceeds the registered retirement savings plan income at Field 129.
- 75876 A claim was made for the allowable medical expenses at Field 5876 without a corresponding entry for medical expenses at Field 5868 and/or Field 5872 of Provincial or Territorial Form 428, **OR** there is an entry in Field 5872 without an entry in Field 5876.
- 75896 The amount for total donations and gifts at Field 5896 of Provincial or Territorial Form 428 is incorrect based on the information provided.
- 76205 A Nova Scotia tax reduction has been claimed. An entry to indicate the spouse or common-law partner's net income is required in the Identification area on page 1 of the return. Where the spouse or common-law partner's net income is NIL or negative, enter 7 at Field 9918.

**Error codes in the 80000 range**

- 80308 An entry was made for both CPP and QPP contributions (Field 308 of Schedule 1 and Field 5031). Where your client contributed to both plans, enter the allowable deduction as contributions to the QPP at Field 5031.
- 80312 An entry was made for both EI and PPIP premiums (Field 312 of Schedule 1 and Field 5026). Where your client contributed to both, 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.

**Error codes in the 90000 range**

- 90113 One of the following situations exists on your client's return:
- Your client was 65 years of age or older on December 31. 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.
  - The value to indicate no old age security pension was received (Field 9917) does not equal 7.
  - Your client was 64 years of age or under on December 31, 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 An entry was made at Field 5555 to indicate the number of months your client received CPP or QPP benefits or was excluded from the CPP/QPP contributory period. An entry for CPP or QPP benefits at Field 114 was not made. Enter the amount of CPP or QPP benefits received by your client at Field 114. Where no benefits were received, delete the entry at Field 5555.
- 90115 One of the following situations exists on your client's return:
- Pension or superannuation income reported at Field 115 is less than the annuity income reported at Field 9907.
  - An amount was reported at Field 9907 and no amount was reported at Field 115.
- 90120 One of the following situations exists on the return:
- 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.
  - 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.
  - 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:
- The interest and other investment income reported at Field 121 is less than the sum of the following fields:
    - 9909 (bank interest);
    - 9910 (bond interest);
    - 9911 (interest from trusts); and
    - 9912 (interest from mortgages).
  - An amount was reported at Fields 9909, 9910, 9911, and/or 9912, but nothing was reported at Field 121.
- 90129 One of the following situations exists on your client's return:
- The RRSP income reported at Field 129 is less than the sum of the following fields:
    - 9908 (RRSP annuity income);
    - 5508 (home buyers participant non-eligible amount); and
    - 5511 (lifelong learning plan non-eligible amount).
  - An amount was reported at Fields 9908, 5508, and/or Field 5511, and nothing was reported at Field 129.
- 90146 Your client was 59 years of age or under on December 31, 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 One of the following situations exists on your client's return:
- The entry at Field 180 is greater than the entry in Field 120, OR
  - There is an entry at Field 180, and no 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, **and** no entry was made for child care expenses at Field 214.
- 90220 One of the following situations exists on your client's return:
- 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.
  - The amount entered at Field 230 is less than the amount entered at Field 220.
- 90221 One of the following situations exists on your client's return:
- The carrying charges and interest expenses claimed at Field 221 are less than the interest expenses reported at Field 9913.
  - A claim was made at Field 9913 but nothing was reported at Field 221. Any amount claimed at Field 9913 must be included at Field 221.
- 90222 An entry for deduction of CPP/QPP at Field 222 is present and no entry was made for CPP/QPP contributions on self-employed or other earnings at Field 310 of Schedule 1, and/or Field 5032, **OR** an entry at Field 310 and/or 5032 is present and no entry was made at Field 222.
- 90223 One of the following situations exists on your client's return:
- A claim for a deduction of PPIP premiums on self-employment income was made at Field 223 and no entry was made for PPIP premiums payable on self-employment income at Field 378 of Schedule 1.
  - An entry at Field 378 is present and no entry was made at Field 223.
- 90228 An entry for an allowable business investment loss at Field 217 is present, and no entry was made for gross business investment loss at Field 228.
- 90232 One of the following situations exists on your client's return:
- The amount for other deductions claimed at Field 232 is less than the total of the following fields:
    - 5479 (amounts claimed for repayment of Employment Insurance benefits);
    - 5351 (repayment of old age security benefits);
    - 6836 (the total split income); and/or
    - 5359 (repayment of a shareholder loan).
  - A claim was made at Field 5479, 5351, 6836, and/or 5359. You have to make an entry at Field 232.
- 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.

- 90308 One of the following situations exists on your client's return:
- The province or territory of **residence is not Quebec** and:
    - the CPP/QPP contributions at Field 308 of Schedule 1 plus the CPP refund at Field 448 do not equal the total amount of CPP/QPP contributions shown in box 16 of the T4 slips (that is, Field 5034); or
    - CPP/QPP contributions were entered at Field 308 but contributions from box 16 of the T4 slips were not entered at Field 5034; or
    - an amount was not entered at Field 308 nor Field 5031, but the amount of your contributions from box 16 and/or box 17 of your T4 slips does not equal the CPP refund at Field 448.

**OR**

- The province of **residence is Quebec** and an entry was made at Field 308 for CPP contributions. For residents of Quebec, enter the CPP contributions as if they were QPP contributions at Field 5031 and not at Field 308. The total contributions withheld are still entered at Field 5034.

Based on the situation that applies, change the entry at Field 308, 448, 5033, or 5034.

- 90312 One of the following situations exists on your client's return:
- The province of residence **is Quebec** and the sum of the claims for EI premiums (Field 312) and EI overpayment (Field 450) does not balance with the amount entered for total EI premiums withheld on all information slips (Field 5028); or
  - The province of residence **is other than Quebec** and the sum of the claims for EI premiums (Field 312/5026) and EI overpayment (Field 450) does not balance with the sum of the amount entered for PPIP premiums withheld on all information slips (Field 5027) and the amounts entered for total EI premiums withheld on all information slips (Field 5028).

- 90335 The amount at Field 335 of Schedule 1 does not balance with the sum of amounts in Fields 300 to 326 + 332 + 5026 + 5031 + 5032. 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.

- 90350 The amount at Field 350 does not balance with the sum of amounts in Fields 338 + 349.

- 90375 As the province of residence on December 31<sup>st</sup> was Quebec:

- An entry in Field 375 for PPIP premiums paid requires an entry in Field 380 for PPIP insurable earnings.
- When Field 380 is greater than \$2,000 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 31<sup>st</sup> was Quebec:

- 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.
- An entry in one of the self-employment income fields, 135 to 143, requires an entry in Field 379.
- An entry in Field 379 requires an entry in one of Fields 135 to 143.

- 90380 As your client's province of residence is Quebec:
- An entry for employment income (Field 101) requires:
    - an entry for PPIP insurable earnings (Field 380) **and** an entry for T4 employment income where the province of employment is other than Quebec (Field 377 of Schedule 10 ); OR
    - an entry at Field 380 **and** an entry of '2' in Field 5029 to indicate that no employment income was earned outside Quebec.
  - An entry in Field 380 requires an entry in Fields 101 and/or an entry in Field 5363 for tax-exempt income received by a Canadian Indian.
- 90440 A refundable Quebec abatement was claimed at Field 440, but the province or territory of residence is not Quebec.
- 90448 A CPP overpayment was claimed at Field 448. An entry is required at Fields 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.
- 90457 One of the following situations exists on your client's return:
- A claim was made at Field 457, but no entry was made at Field 6485, 6486, and/or 6487 of Form GST370.
  - An entry was made at Field 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 the next year's instalment account. An entry to indicate your client wishes to direct deposit the refund was also made. Your client may either transfer the refund to the next year's instalment account or direct deposit the refund.
- 95026 One of the following situations exists on your client's return:
- The province of residence is Quebec and there is an entry in Field 5026 for PPIP premiums. Please verify your entries and either enter the allowable amount of E.I. premiums at Field 312 and the allowable amount of PPIP premiums paid at Field 375, OR correct your client's province of residence.
- OR**
- The province of residence is other than Quebec and:
    - There is an entry in Field 5026 and no entry in Field 5027 for PPIP premiums; or
    - There is an entry in Field 5027, and no entry in Field 5026 and/or Field 450.
- 95027 The province of residence is other than Quebec and there is an entry in both Fields 5027, for PPIP premiums, and 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 in Field 5027.

- 95029 One of the following situations exists on your client's return:
- An entry was made at Field 5029 to indicate that the province of employment on all T4 slips is Quebec, and there is also an entry at Field 376 for PPIP premiums payable on employment income.
  - An entry was made at Field 5029 and 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 either delete the entry at Field 5029, or the entry at Field 376 and/or 377.
- 95031 One of the following situations exists on your client's return:
- **As a resident of any province or territory** - a credit was claimed for QPP contributions at Field 5031 on the tax return. You also have to enter at Field 5034 the total CPP contributions withheld and/or at Field 5033, the QPP contributions withheld.
  - **As a resident of a province or territory other than Quebec** - the credit claimed for QPP contributions at Field 5031 on the tax return does not equal Field 5034 for the total CPP contributions withheld and/or Field 5033 for QPP contributions withheld, **minus** the amount claimed for a CPP overpayment at Field 448.
  - **As a resident of Quebec** - the credit claimed for QPP contributions at Field 5031 is more than the total entered at Field 5034 for CPP contributions withheld and/or Field 5033 for QPP contributions withheld.
- Please make sure you correctly report on your client's return the province or territory of residence on December 31. 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:
- **Your client was a resident of a province or territory other than Quebec** on December 31, and an entry was made at Field 5033 for the total QPP contributions withheld. An entry is also required for QPP contributions at Field 5031 and/or a CPP overpayment at Field 448.
  - **Your client was a resident of Quebec** on December 31, 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 for CPP or QPP contributions (Field 308 of Schedule 1, or Field 5031) or a CPP overpayment (Field 448) is required.
- 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.
- 95337 CCA on certified film property (Field 5337) was claimed but no entry was made for other deductions (Field 232). Any claim at Field 5337 must be included in the claim at Field 232.
- 95365 A claim was made at Field 5365 of Form T936, but no entry was made at Field 176 of Schedule 3.

- 95478 One of the following situations exists on your client's return:
- The province of residence **is Quebec** and an entry was made for total employment insurance premiums (Field 5028) and:
    - An entry for EI insurable earnings (Field 5478) or EI insurable earnings from fishing (Field 5480) is required; or
    - The sum of the entries for EI insurable earnings (Fields 5478 + 5480) exceeds \$39,000.
  - The province of residence **is not Quebec** and Fields 5027/5028 are present and:
    - An entry for EI insurable earnings (Field 5478) or EI insurable earnings from fishing (Field 5480) is required; or
    - Field 5478 and/or Field 5480 are present and the sum of the entries in fields 5478 and 5480 exceeds the maximum of \$39,000.
- 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.
- 95554 An entry is required for CPP/QPP pensionable earnings based on T4 slips, **OR** the entry for CPP/QPP pensionable earnings based on T4 slips exceeds \$42,100.
- 95821 One of the following situations exists on your client's return:
- You made an entry for the number of dependent children born in 1988 or later at Field 6370 of Form SK428, but no claim was made at Field 5821 of that form.
  - There is an amount claimed at Field 5821 but no entry was made at Field 6370.
- 95836 An entry was made for a pension income amount at Field 314 of Schedule 1, but no claim was made at Field 5836 of Provincial or Territorial Form 428, **OR** an entry was made at Field 5836, but no entry was made at Field 314.
- 95901 The following situation exists on your client's return:
- There is an amount claimed at Field 5821 on Form SK428 (dependent children born in 1988 or later);
  - There is also an amount claimed at Field 5901 on Form SK(S2) (provincial amounts transferred from spouse or common-law partner for dependent children born in 1988 or later).
- 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 of Form MB428 for the age reduction for spouse or common-law partner. An entry is required for transfer of the spouse or common-law partner's age amount at Field 5902 of Schedule MB(S2) or on line 5864 of Form MB428.
- 96053 The amount of mining exploration tax credit allocated from a partnership, entered at Field 6053 of Form BC479, *British Columbia Credits*, 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.

- 96114 An entry was made for the Manitoba education property tax credit advance 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.
- 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.
- 96134 One of the following situations exists on your client's return:
- A claim was made for the Manitoba odour control tax credit at Field 6132, 6133 and/or 6134, and the province or territory of residence as shown on the return is not Manitoba.
- OR**
- There is an entry in Field 6134 and no entry in Field 6132.
- 96247 A claim has been made at Field 6247 (Supplement for spouse or common-law partner) and/or Field 6249 (Family cost of living supplement) of Form NT479. 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 Field 6247 and 6248, as needed.
- 96275 An entry was made for the labour-sponsored investment fund tax credit at Field 6276 of Form ON428. An entry is required at Field 6275 of Form ON428.
- 96387 An entry was made at Field 6387 of Form YT479, *Yukon Credits*. You must be 19 years of age to claim this credit. This entry should be deleted.
- 96505 An entry was made for discounter registration number, and an entry for the discounting transaction (RC 71, *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 registration number 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 03, 2007, should be entered as 20070203.
- 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.
- 96808 One of the following situations exists on your client's return:
- 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 other deductions at Field 232 is required.
  - If the entry at Field 6808 of Form T936 is related to a fishing loss at Field 143, a paper return should be submitted, as validities in our processing system prevent your return from being accepted for EFILE. We apologize for the inconvenience.



- 96810 One of the following situations exists on your client's return:
- An entry was made for any other property income at Field 6810 of Form T936. An entry is required for other pensions or superannuation at Field 115, and/or other income at Field 130, and/or net farming income/loss at Field 141, and/or limited partnership losses of previous years at Field 251.
  - If the entry at Field 6810 of Form T936 is related to fishing income at Field 143, a paper return should be submitted, as validities in our processing system prevent your return from being accepted for EFILE. We apologize for the inconvenience.
- 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.
- 96823 An entry was made at Field 6823 on Form T1170, *Capital Gains on Gifts of Certain Capital Property*. This entry requires a claim at Field 132 on Schedule 3.
- 96825 An entry was made at Field 6825 on Form T1170, *Capital Gains on Gifts of Certain Capital Property*. This entry requires a claim at Field 153 on Schedule 3.
- 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.
- 96839 The entry at Field 6839, on Form T1170, *Capital Gains on Gifts of Certain Capital Property* is greater than Field 6823 and/or Field 6825.
- 98001 An entry was made at Field 6248 (Basic credit for spouse or common-law partner) on Form NT479. An entry was also made at Field 8001 to indicate that the spouse 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 exists with your client's return:
- 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.
  - Your client is less than 65 years of age and an entry was made at Field 9917. In this situation, delete the entry at Field 9917. Field 9917 does not apply for taxpayers less than 65 years of age.
- Check your client's date of birth.
- 99918 An entry was made for the net income of your client'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 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. For the following four error codes the “NNNN” is replaced by the field number or last valid field number.

A **Selected Financial Data (SFD) Statement** is one or more of the following forms:

- Form T776 for rental activities;
- Form T2124 for business activities;
- Form T2032 for professional activities;
- Form T2121 for fishing activities;
- Form T2042 for farming activities;
- Form T1163 for CAIS program information and statement farming activities;
- Form T777 for statement of employment expenses;
- Form TL2 for claim for meals and lodging expenses; and
- Form T1273 for harmonized CAIS program 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 (-) 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.

Y6NNNN The entry in this field is not numeric. Where the NNNN is replaced by 0000, this means the field in question could not be identified and you should review the entire record. Contact your software developer for assistance.

Y80001 The business type code entered on your SFD statement is not valid. Please enter the valid code from the following list:

1. Rental operations;
2. Business and commission operations;
3. Professional operations;
4. Fishing operations;
5. Farming operations;
6. CAIS program information and farming operations (Form T1163);
7. Employment expenses;
8. Meals and lodging expenses;
9. Harmonized CAIS program information and statement of farming activities (Form T1273).

Y80002 The industry code in this SFD statement is not valid.

Y80003 An entry for gross income is required. Where the gross income for the SFD 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 is NIL, a value of 1 is required for processing purposes.

- Y80007 The fiscal period start and/or end date entered is not in YYYYMMDD format, is invalid, or the end date is less than the start date.
- Y80008 The CAIS PIN number entered is not valid. Review your client's source documents or contact your client and enter the correct CAIS PIN number.
- 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 SFD record does not balance from Gross Income to Net Income/Loss. The sum of all income fields minus the expenses claimed should equal the net income/loss at Field 9946 of the SFD statement.
- Y80011 The CAIS Program codes following the special delimiter (=) do not match the CAIS Program commodity codes. Review the entries and make the necessary corrections.
- Y80012 The entries for Name and Address of CAIS Program Contact Person and/or Partnership Information contain invalid characters.
- Y80013 The CAIS Program business type code is NOT a 1 (sole proprietorship) or 2 (partnership), **OR** contains an invalid character.
- Y80014 The postal code entered on the SFD record is not located in the same province or territory as you resided in on December 31<sup>st</sup>, therefore this return is not eligible for EFILE. Please refer to the list of exclusions in the Appendices of this manual.
- Y80015 The Livestock Inventory code entered in Section 7 (Livestock Inventory Valuation) of the CAIS Harmonized Form 1273 is not valid. For a valid list of codes, please refer to Inventory code lists A and B in the "*Farming Income and the CAIS Program Harmonized Guide*" (RC4408E) and make the necessary corrections.
- Y80016 The Crops Inventory code entered in Section 8 (Crop Inventory Valuation) of the CAIS Harmonized Form T1273 is not valid for the Province of Main Farmstead that has been entered. For a valid list of codes, please refer to Inventory code lists A and B in the "*Farming Income and the CAIS Program Harmonized Guide*" (RC4408E) and make the necessary corrections.
- Y80017 The Productive Capacity Inventory code entered in Section 9 (Productive Capacity) of the CAIS Harmonized Form T1273 is not valid. For a valid list of codes, please refer to the Productive Capacity Inventory list in the "*Farming Income and the CAIS Program Harmonized Guide*" (RC4408E) and make the necessary corrections.
- Y80018 The Purchased Inputs code entered in Section 10 (Purchased Inputs) of the CAIS Harmonized Form T1273 is not valid. For a valid list of codes, please refer to the Commodity and Expense code lists in the "*Farming Income and the CAIS Program Harmonized Guide*" (RC4408E) and make the necessary corrections.

- Y80019 The Deferred Income and Receivables code entered in Section 11 (Deferred Income and Receivables) of the CAIS Harmonized Form 1273 is not valid. Please make the necessary corrections by referring to the Commodity and Program payment lists in the “*Farming Income and the CAIS Program Harmonized Guide*” (RC4408E). Expense code 9574 is also valid for Section 11.
- Y80020 The Accounts Payable code entered in Section 12 (Accounts Payable) of the CAIS Harmonized Form T1273 is not valid. Please make the necessary corrections by referring to the *Commodity List, Program Payments List and the Expense Code List in the "Farming Income and the CAIS Program Harmonized Guide"* (RC4408E). Codes 9574 and 9601 from Section 4 “Other Farming Income” from the T1273 are also valid for Section 12.
- Y80021 The Crops Unit Type code entered in Section 8 (Crop Inventory Valuation) is not valid. For a valid list of codes, please refer to the Units of Measurement Code List in the “*Farming Income and the CAIS Program Harmonized Guide*” (RC4408E) and make the necessary corrections.
- Y80022 The province of Main Farmstead has been indicated as either, BC, SK, MB, NB, NS or YT. An entry for Rural Municipality is required.
- Y80023 The Method of Accounting has been indicated as “1” for Accrual and there are entries in Sections 10 (Purchased Inputs), Section 11 (Deferred Income and Receivables) and/or Section 12 (Accounts Payable.) Please change your method of accounting to “2” for Cash or remove the data reported in these sections.
- Y80024 The Method of Accounting has been indicated as “1” for Accrual and a value was entered at Field 9937 or Field 9938. Please change your method of accounting to “2” for Cash or remove the entries from these fields.
- Y80025 An invalid Social Insurance Number has been entered under Partnership Information on Form T1163 or T1273.
- Y80026 The sum of the % share fields for all lines under Partnership Information on Form T1163 or T1273 exceeds 100%. Please correct the percentages.
- Y80027 A value has been entered in the Ending Inventory of Section 8 (Crop Inventory Valuation). 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 Insurance Contract Number has been entered in the record. Please review and remove the duplicate number.
- Y80029 A duplicate Social Insurance Number (SIN) has been entered under Partnership Information in of Form T1163 or T1273. Please review and delete the duplicate SIN.
- Y80030 One of the following situations exists on your client’s CAIS return:
- A value has been entered for % Share under Partnership Information and no partner name has been entered, OR
  - A partner name has been entered with no corresponding value for % Share.

- Y80031 You have indicated “Partnership” in the Identification Section of your client’s CAIS return, but no Partnership Information has been entered. Please complete the required information for partnerships.
- Y80032 One of the following situations exists on your client’s CAIS return under Participant Profile of Form T1273:
- There are entries in the boxes marked “YES” and/or “ADD” to combine a farming operation, but no PIN has been entered, OR
  - There are entries in the boxes marked “NO” and/or “REMOVE” to cease a combined operation, but no PIN has been entered, OR
  - A PIN has been entered, but there is no indicator present in either of the “ADD or ‘REMOVE” boxes.
- Y80033 The “Other correspondence” box has been ticked under Participant Profile of Form T1273, but no text has been transmitted. Please specify the type of correspondence that will be sent to the CAIS Administration and retransmit.