

CRA tax measures

In order to provide greater flexibility to Canadians who may be experiencing hardship during the outbreak, the Canada Revenue Agency has put several measures in place, most of which are outlined in this document. This document will remain evergreen and will be updated as measures are announced or further clarified. Please ensure you check the shared drive at the start of each day for the latest documentation.

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Tax filing deadlines and Payment deadlines

For more information on tax filing deadlines and payment deadlines visit: <https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/covid-19-filing-payment-dates.html>

Individuals

- The **deadline to file your income tax** and benefit return will be deferred until **June 1, 2020**.
- The **deadline to pay any balance due** for your individual income tax and benefit **return for 2019** has been **extended** from April 30, 2020, to **September 30, 2020**.
- You will **not** be assessed any penalties or interest if your balance due is paid by September 30, 2020.

Businesses

- The CRA will allow all businesses to defer T2 corporation income tax returns otherwise due in June, July or August, to September 1, 2020.
- The **deadline for businesses to pay** any income tax amounts that **become owing or due after March 18, 2020 and before September 30, 2020** has been **extended to September 30, 2020**.
- You will **not** be assessed any **penalties or interest** if your balance due is **paid by September 30, 2020**.

Self-employed and their spouse or common law partner

- **No mention of extension to the tax filing deadline** was made for self-employed (deadline remains June 15th)
- For self-employed individuals or those who have spouses or common-law partners that are self-employed, the **deadline to pay any balance due** for your individual income tax and benefit return has been **extended from April 30, 2020, to September 30, 2020**.

GST/HST

For more information on GST remittances and filing deadlines visit: <https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/frequently-asked-questions-gst-hst.html>

- The deadline for businesses to file their GST/HST returns is unchanged. Those who are able to, should continue to file their returns on time reporting their net tax for the reporting period to help facilitate tax compliance and administration. However, recognizing the difficult circumstances faced by businesses, the CRA won't impose penalties where a return is filed late provided that it is filed by June 30th.
 - If you file **monthly or quarterly GST/HST returns**, you have to file your return no later than one month after the end of your reporting period.

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- If you file **annual GST/HST returns**, you usually have to file your return no later than three months after the end of your fiscal year.
- If you are an **individual with business income for income tax purposes** and you file annual GST/HST returns with a December 31 fiscal year-end, you have until June 15 to file your return.

Payment flexibility has been provided to **defer until June 30, 2020**, any GST/HST payments or remittances that become owing on or after March 27, 2020, and before June 2020. No interest will apply if your payments or remittances are made by June 30, 2020.

Charities

- The filing deadline for all charities with a Form T3010, Registered Charity Information Return due on or after March 18, 2020 **will be extended to December 31, 2020**.

T183 and T183CORP- authorizing forms for tax preparers

To reduce the necessity for taxpayers and tax preparers to meet in person during this difficult time, as a temporary measure, the CRA is now accepting electronic signatures for authorization forms T183 and T183CORP to authorize tax preparers to file taxes.

For more information on electronic signatures visit: <https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/covid-19-electronic-signatures.html>

10% Temporary Wage Subsidy for Employers (TWS)

For more information on the Temporary Wage Subsidy for employers visit <https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/frequently-asked-questions-wage-subsidy-small-businesses.html#h1>

In order to support businesses that are facing revenue losses and to help prevent lay-offs, effective immediately, a temporary **Wage Subsidy** was implemented:

- The Temporary Wage Subsidy for Employers is a three-month measure that will allow eligible employers to reduce the amount of payroll deductions required to be remitted to the Canada Revenue Agency (CRA).
- The subsidy is equal to 10% of the remuneration you pay between March 18, 2020, and June 20, 2020, up to \$1,375 per employee and to a maximum of \$25,000 total per employer.
- You can start reducing payroll remittances of federal, provincial, or territorial income tax in the first remittance period that includes remuneration paid from March 18, 2020 to June 19, 2020.
- Payroll remittances are not subject to deferral as part of the tax measures to help support those affected by the COVID-19 outbreak. You must continue remitting payroll deductions by your remittance due date.
- If you are an eligible employer, but choose not to reduce your payroll remittances during the year, you can still calculate the 10% Temporary Wage Subsidy for Employers on remuneration paid from March 18, 2020 to June 19, 2020. At the end of the year, the CRA will pay the amount to you or transfer it to your next year's remittance.

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Eligibility Requirements:

- Eligible employer: Individual (excluding trusts), partnership, non-profit organizations, registered charities, or Canadian-controlled private corporations (CCPCs);
- have an existing business number and payroll program account with the CRA on March 18, 2020; **and**
- pay salary, wages, bonuses, or other remuneration to an eligible employee.
 - Eligible employees are individuals who are employed in Canada

Notes:

- Partnerships are only eligible for the subsidy if their members consist exclusively of individuals (excluding trusts), registered charities, other partnerships eligible for the subsidy, or eligible Canadian-controlled private corporations (CCPCs).
- CCPCs are only eligible for the subsidy if they have a business limit for their last taxation year that ended before March 18, 2020, greater than nil (determined without reference to the passive income business limit reduction). For more information on whether your CCPC would have a business limit, see Small Business Deduction in the T2 Corporation Income Tax Guide.

Example:

If you have 5 employees earning monthly salaries of \$4,100 for a total monthly payroll of \$20,500, the subsidy would be 10% of \$20,500, or \$2,050.

Based on this example, you would reduce your current remittance of federal, provincial, or territorial income tax by \$2,050. You could continue reducing future income tax remittances, up to the maximum of \$25,000, for all remuneration paid before June 20, 2020.

Important:

- You cannot reduce your remittance of Canada Pension Plan contributions or Employment Insurance premiums.
- This Temporary Wage Subsidy for Employers allows eligible employers to reduce remittances made to the CRA only **and does not apply to remittances made to Revenue Quebec.**

The Canada Emergency Wage Subsidy (CEWS) is another subsidy available to employers. CEWS is a separate program that provides a 75% wage subsidy to eligible employers. If eligible, you may be able to receive both the TWS and the CEWS. For more information see [How the TWS and CEWS work together.](#)

Canada Emergency Wage Subsidy (CEWS)

Announced by the Department of Finance [April 1st](#), for more information please visit

<https://www.canada.ca/en/department-finance/economic-response-plan/wage-subsidy.html>

FAQ: <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-frequently-asked-questions.html>

<http://infozone/english/r5011204/mnls/bsnss/cews-ssuc/default.asp> (tool used by the temporary CEWS volunteers call agents).

<https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy.html>

[CRA's Canada Emergency Wage Subsidy Calculator](#)

Changes to CEWS were announced on July 17th. Find out [what the changes are.](#)

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The Canada Emergency Wage Subsidy is a key measure to ensure that workers are able to count on a source of income through this difficult time. It will enable employers to re-hire workers previously laid off (refer to Question #14 of [FAQ - Canada emergency wage subsidy \(CEWS\)](#)), and to keep those who are already on payroll, so that Canada's workforce and supply chains are able to return from this crisis in a strong position.

- The Canada Emergency Wage Subsidy (wage subsidy) is a subsidy that was initially available for a period of twelve weeks (made up of three 4 week periods), from March 15, 2020 to June 6, 2020, that provides a subsidy of 75% of eligible remuneration, paid by an eligible entity ([eligible employer](#)) that qualifies, to each [eligible employee](#) – up to a maximum of \$847 per week.
- The government has extended the wage subsidy for an additional twenty-four weeks (i.e., six more 4 week periods). All the rules related to the wage subsidy for the fourth period (June 7 to July 4, 2020), are identical to the ones for the preceding third period (May 10 to June 6, 2020). The rules have been modified substantially for the fifth (July 5 to August 1, 2020) and subsequent periods, with transitional rules (safe harbour rule – see [Q5-04](#)) available for the fifth and sixth periods.
- For the first sixteen weeks (from March 15, 2020 to July 4, 2020), eligible employers, such as business owners, that see a drop of at least 15% of their [qualifying revenue](#) in March 2020 and 30% for the following months of April, May and June, when compared to their qualifying revenue for the same period in 2019 ([or the average of January and February 2020, in some circumstances](#)), qualify for the wage subsidy. Special rules apply for [certain other employers](#).
- For the following twenty weeks (i.e., from July 5, 2020 to November 21, 2020), the wage subsidy has been modified to be available for all eligible employers that experience a decline in revenue for a claim period, with a base subsidy amount, and an additional top-up subsidy amount for those employers that have been most adversely affected by the COVID-19 crisis.

Eligibility:

- Eligible employers include individuals, which also includes trusts, taxable corporations, a person that is exempt from Part 1 of the Income Tax Act other than a public institution and this would include entities such as non-profit organizations, agricultural organizations, a board of trade or a chamber of commerce, or a non-profit corporation for scientific research and experimental development, as well as a labour organization or a society, a benevolent or fraternal benefit society. In addition, registered charities will qualify, as will partnerships that consist of eligible employers.
- On May 15, 2020, it was announced that regulatory changes were made to prescribe certain types of organizations in order to extend eligibility for the CEWS to additional groups:
 - Partnerships with One or More Non-Eligible
 - Indigenous Government-Owned
 - Registered Canadian Amateur Athletic Associations
 - Registered Journalism Organizations
 - Non-public Educational and Training Institutions

Note:

- Public institutions are not eligible for the subsidy. This includes municipalities and local governments, Crown corporations, public universities, colleges, schools and hospitals.
- An eligible employee, in respect of a week in a claim period, means an individual employed in Canada by the eligible employer in the claim period. **For the claim periods 1 to 4**, it does not include an employee who has been without remuneration from the eligible employer in respect of 14 or more consecutive days in the claim period (see note below). **For claim periods 5 to 9**, individuals employed in Canada by the eligible employer in the claim period are no longer excluded if they are without remuneration in respect of 14 or more consecutive days

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in that claim period. **Note:** Eligible employee status is determined in respect of each week in each claim period. So an employee that is not an eligible employee in a preceding claim period (because, for example, the 14 day remuneration condition has not been met), may become eligible in a following claim period (see example under [Q15](#)).

- An eligible employer's entitlement to this wage subsidy will be based entirely on the salary or wages actually paid to employees. All employers would be expected to at least make best efforts to top up salaries to 100% of the maximum wages covered.
- Eligible employers are able to access the Canada Emergency Wage Subsidy by applying **through a [Canada Revenue Agency online portal](#)** since April 27, 2020. Applications in respect of a claim period can be made only after the end of the claim period, and provided the eligible employer has paid to the eligible employee, the eligible remuneration used to calculate the wage subsidy for that period. Additionally, wage subsidy applications must be made before February 2021.
- If an employer disagrees with the decision made by the CRA in regard to the wage subsidy claim, the employer may request a second level review of the claim application, within 30 days of the date of the letter that communicated CRA's original decision. Employers should submit their request online by logging into My Business Account and selecting "Register a formal dispute".
- Those organizations that do not qualify for the Canada Emergency Wage Subsidy may continue to qualify for the previously announced wage subsidy of 10 per cent of remuneration paid from March 18 to before June 20, up to a maximum subsidy of \$1,375 per employee and \$25,000 per employer.

The Canada Emergency Response Benefit (CERB)

For more information on the CERB visit: <https://www.canada.ca/en/revenue-agency/services/benefits/apply-for-cerb-with-cra.html>.

For Qs and As on the benefit go here: <https://www.canada.ca/en/services/benefits/ei/cerb-application/questions.html>.

To determine if the taxpayer should apply for EI or CERB, visit: <https://www.canada.ca/en/services/benefits/ei/cerb-application.html>

<http://infozone/english/r5011204/mnls/ndvdl/emrgncybnft/default.asp> (this infoZone page is used by the CERB volunteer call agents, really good tool). [For example it provides information on if the applicant was rehired, found a new job or wants to cancel CERB.](#)

This new program consolidates the two previously announced benefits (the Emergency Care Benefit and the Emergency Support Benefit), into one. This program is simpler and more accessible and will **cover Canadians who lost their jobs, got sick, are under quarantine or have to stay home because of school closures. Eligible workers can get \$2,000 over a four week period for 28 weeks, the benefit will be available for periods from March 15 2020 to September 26, 2020.**

- Eligible Canadians can apply for this benefit through My Account or by calling the automated phone lines (1-800-959-2019 or 1-800-959-2041)
- Canadians can expect a payment within 10 days following approval of their application
- Payments will be issued every 4 weeks

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Eligibility:

The Benefit is available to workers:

- Who did not apply for, nor receive, CERB or EI benefits from Service Canada for the same eligibility period
- Who did not quit their job voluntarily
- Who reside in Canada and are at least 15 years old
- Who earned a minimum of \$5,000 (before taxes) in the last 12 months, or in 2019, from one or more of the following sources:
 - employment income
 - self-employment income
 - provincial benefit payments related to maternity or parental leave
- One of the following:
 - Their work hours have been reduced because of COVID-19 (see last checkbox below for more details)
 - They have stopped or will stop working because of COVID-19
 - They are unable to work because of COVID-19, for example because you are taking care of someone
 - They have been paid EI regular or fishing benefits for at least one week of benefits since December 29, 2019 and have used up your entitlement to those benefits
- One of the following:
 - If they are applying for the first time: They have stopped or will stop working, or they are working reduced hours due to COVID-19, and don't expect to earn over \$1,000 in employment or self-employment income (before deductions) for at least 14 days in a row during the 4-week period.
 - If they are applying for a subsequent period: They are still not working, or they are working reduced hours due to COVID-19, and don't expect to earn over \$1,000 in employment or self-employment income (before deductions), and they expect this to continue during the entire 4-week period.
- What counts towards the \$1,000 in income you can earn?

Note 1 - Refer to [Self-employed and Independent Workers](#) section of Q&A:

Employment income "Pre-tax salary" refers to the gross employment income. It is not their "take home" pay, but rather the total amount before taxes.

Self-employment income "net pre-tax" refers to the net self-employment income. Simply put, it is after deducting expenses but before taxes.

Provided it is allowed in your province or territory, you may also receive provincial or territorial support payments at the same time you receive the Canada Emergency Response Benefit.

An online questionnaire will help us direct you to the service option that best fits your situation (i.e. eligibility for Employment Insurance benefits or not).

The CRA will be verifying that they are eligible to receive the benefit. They may receive a notice from the CRA asking them to contact the CRA to [validate their application](#). This is needed to verify their information and process their application.

New Recovery Benefits

Three new benefits were also introduced to further support workers after CERB, for those who are not eligible for EI. These benefits would be effective from September 27 for the period of one year. They are:

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Canada Recovery Benefit (CRB): Provides \$400 per week for up to 26 weeks, to workers who are self-employed or are not eligible for EI and who still require income support and who are available and looking for work. This benefit would support Canadians whose income has dropped or not returned due to COVID-19.

- This benefit would be available to residents in Canada who:
 - are at least 15 years old and have a valid Social Insurance Number (SIN);
 - have stopped working due to the COVID-19 pandemic and are available and looking for work; or are working and have had a reduction in their employment/self-employment income for reasons related to COVID-19;
 - are not eligible for Employment Insurance;
 - had employment and/or self-employment income of at least \$5,000 in 2019 or in 2020; and,
 - have not quit their job voluntarily.

Canada Recovery Sickness Benefit (CRSB): Provide \$500 per week for up to two weeks, for workers who are sick or must self-isolate for reasons related to COVID-19.

- This benefit would be available to:
 - Residents in Canada who are at least 15 years of age and have a valid Social Insurance Number (SIN);
 - Workers employed or self-employed at the time of the application; and
 - Workers who earned at least \$5,000 in 2019 or in 2020.

Canada Recovery Caregiving Benefits (CRCB): Provides \$500 per week, for up to 26 weeks per household to eligible Canadians.

- In order to be eligible for the Canada Recovery Caregiving Benefit, individuals would need to:
 - reside in Canada;
 - be at least 15 years of age on the first day of the period for which they apply for the benefit;
 - have a valid Social Insurance Number;
 - be employed or self-employed on the day immediately preceding the period for which the application is made;
 - have earned at least \$5,000 in 2019 or in 2020;
 - have been unable to work for at least 60% of their normally scheduled work within a given week because of one of the following conditions:
 - they must take care of a child who is under 12 years of age on the first day of the period for which the benefit is claimed:
 - because their school or daycare is closed or operates under an alternative schedule for reasons related to the COVID-19 pandemic;
 - who cannot attend school or daycare under the advice of a medical professional due to being at high risk if they contract COVID-19; or
 - because the caregiver who usually provides care is not available for reasons related to the COVID-19 pandemic; or
 - they must provide care to a family member with a disability or a dependent:
 - because their day program or care facility is closed or operates under an alternative schedule for reasons related to COVID-19;

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- who cannot attend their day program or care facility under the advice of a medical professional due to being at high risk if they contract COVID-19; or
- because the caregiver who usually provides care is not available for reasons related to the COVID-19 pandemic;
- not be in receipt of paid leave from an employer in respect of the same week; and
- not be in receipt of the CERB, the EI Emergency Response Benefit (ERB), the Canada Recovery Benefit, the Canada Recovery Sickness Benefit, short-term disability benefits, workers' compensation benefits, or any EI benefits or Quebec Parental Insurance Plan (QPIP) benefits in respect of the same week.

These new benefits have not yet received Parliamentary approval. Please advise taxpayers that all information specific to these benefits is subject to change, and to monitor Canada.ca for further updates.

Canada Emergency Student Benefit (CESB)

For more information on CESB, visit: <https://www.canada.ca/en/revenue-agency/services/benefits/emergency-student-benefit/cesb-periods-apply.html>

<http://infozone/english/r5011204/mnls/ndvdl/emrgncybnft/default.asp>

- The Canada Emergency Student Benefit (CESB) provides emergency financial relief to post-secondary students and recent graduates who are unable to work, or unable to find work, due to reasons related to COVID-19. It is also available for those who are working but not making more than \$1,000 (before taxes) over the four-week period for which they are applying.
- This benefit is for students who do not qualify for the Canada Emergency Response Benefit (CERB) or Employment Insurance (EI).
- This benefit provides \$1,250 per month for eligible students or \$2,000 per month for eligible students with dependents or disabilities.
- This benefit is taxable and is available from May to August 2020. Eligible students will receive a T4A slip for any amounts they receive; this should be included on next year's income tax return.
- Eligible students can apply through My Account, CRA's online secure portal, or by calling the automated toll-free line 1-800-959-8281 or 1-800-959-2041
- Direct deposit is paid in 3 business days, otherwise you should get a cheque in about 10 business days.

Eligibility:

- The CESB is available to eligible post-secondary students, post-secondary graduates, and students who have recently left their post-graduate studies
- You did not apply, receive, nor qualify, for the CERB or EI benefits for the same eligibility period
- You are one of the following:
 - Canadian citizen
 - registered Indian
 - permanent resident
 - protected person¹

¹ Protected Person: An individual who is recognized by the Immigration and Refugee Board of Canada (IRB) and Immigration Refugees and Citizenship Canada (IRCC) as a person in need of protection. If they are unsure of their status, refer them to the page [Coronavirus disease \(COVID-19\): Refugees](#) on Canada.ca.

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- You are studying in Canada or abroad
- One of the following applies:
 - you are enrolled in a post-secondary educational program (at least 12 weeks in duration) that leads to a degree, diploma, or certificate
 - Recognized post-secondary educational institutions
 - you completed or ended your post-secondary studies in December 2019 or later
 - you completed or expect to complete high school, or received, or expect to receive your high school equivalency in 2020, and have applied for a post-secondary educational program that starts before February 1, 2021
- One of the following applies:
 - you are unable to work due to COVID-19
 - you are looking for, but cannot find work due to COVID-19
 - you are working, but earning less than \$1,000 (before taxes) during the four-week period for which they are applying.
- You can only apply for one eligibility period at a time. If your situation continues, you must re-apply for another 4-week eligibility period.
- Eligibility periods for post-secondary students:
 - May 10 to June 6, 2020
 - June 7 to July 4, 2020
 - July 5 to August 1, 2020
 - August 2 to August 29, 2020

GST Credit

For more information on the GST credit visit: <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/covid-19-gsthstc-increase/covid-19-frequently-asked-questions-gsthstc-increase.html>

- A one-time supplementary [GST/HST credit](#) payment will be issued starting on April 9, 2020. This payment is part of the Government of Canada's response to the COVID-19 pandemic.
- You will get the payment automatically if you normally receive the GST/HST credit. It will be mailed to you or deposited into your bank account if you're enrolled for direct deposit.
- This payment will be equivalent to your annual GSTC payment, effectively doubling your annual amount for the 2019-20 benefit year. As of now, **the maximum amount for a single person is \$443 depending on your net income and \$580 for couples.**
- On May 15, it was announced that eligible Canadians who are presently receiving the Goods and Services Tax/Harmonized Sales Tax (GST/HST) credit payments will continue to receive these payments until the end of September 2020. Benefit payments starting in July 2020 and those scheduled for August and September won't be interrupted.

Canada Child Benefit

- The Government is increasing the maximum annual Canada Child Benefit payment amounts, **only for the 2019-2020 benefit year, by \$300 per child. Families will receive an extra \$300 per child as part of their May payment.**
- The overall increase for families receiving CCB will be approximately \$550 on average. In total, this measure will deliver almost \$2 billion in extra support.

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- On May 15, it was announced that eligible Canadians who are presently receiving the Canada child benefit (CCB) payments will continue to receive these payments until the end of September 2020. Benefit payments starting in July 2020 and those scheduled for August and September won't be interrupted.

Registered Retirement Income Funds (RRIFs)

- The Government is proposing to **reduce the required minimum withdrawals from Registered Retirement Income Funds (RRIFs) by 25% for 2020**, in recognition of volatile market conditions and their impact on many seniors' retirement savings.
- This will provide flexibility to seniors that are concerned that they may be required to liquidate their RRIF assets to meet minimum withdrawal requirements. Similar rules would apply to individuals receiving variable benefit payments under a defined contribution Registered Pension Plan.
- By reducing the minimum withdrawal requirements, seniors will be able to leave more funds in their RRIF until the market stabilizes.

Back pocket (only use if you get questions)

Collections, audit, objections and appeals

For more information please visit: <https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/covid-19-collections-audits-appeals.html>

Collections

- Collections activities on new debts will be suspended until further notice, and flexible payment arrangements will be available.
- If a taxpayer is prevented from making a payment or filing a return on time, because of circumstances beyond their control, they can request to waive or cancel penalties and interest. To make a request to the CRA, use [Form RC4288, Request for Taxpayer Relief](#).
- If you can't pay your taxes, child and family benefit overpayments, Canada Student Loans, or other government program overpayments in full, [payment arrangements](#) are available.
- Collections staff will address pre-existing situations on a case-by-case basis to prevent financial hardship.
- Our Debt Management Call Centre service is not currently available. If you need to contact a Collections Officer, please call our toll free number at 1-800-675-6184 between 8 am and 4 pm your local time.

Audits

- The CRA will generally not contact small or medium (SME) businesses to initiate any post assessment GST/HST or income tax audits until further notice.
- Interaction with taxpayers will be limited to high risk and exceptional cases, or cases of high risk GST/HST refund claims which require some contact before they can be paid out. Other audits are temporarily suspended.

Objections, Appeals and Taxpayer Relief

- Objections related to Canadians' entitlement to benefits and credits have been identified as a critical service and will continue to be delivered during COVID-19. There should not be any delays with the processing of these objections.
- For objections related to other tax matters filed by individuals and businesses, the CRA is currently holding these accounts in abeyance. No collection action will be taken with respect to these accounts at this time.
- For objections that are due March 18, 2020 or later, we are effectively extending the deadline to June 30, 2020.
- For more information about Tax Court of Canada (TCC) business resumption during the COVID-19 pandemic, please refer to the [Tax Court of Canada website](#).

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- Taxpayers who are unable to file a return or make a payment by the tax-filing and payment deadlines because of COVID-19 can request the cancellation of penalty and interest charged to their account. Penalties and interest will not be charged if the new deadlines that the government has announced to tax-filing and payments are met.
- Once business operations resume, the Taxpayer Relief Program will review requests related to COVID-19 on a priority basis

Refund integrity Program:

- The Canada Revenue Agency has deemed the GST/HST Refund Integrity Program (RIP) as a critical program as it ensures low-risk GST/HST refunds are paid out, while preventing the overpayment of unwarranted GST/HST refunds. Given the current landscape, revisions are being made to program procedures to ensure GST/HST credit returns continue to be processed with limited staff, and that Canadian businesses receive their warranted GST/HST refunds in a timely manner.

Trusts, Partnerships and NR4 Information Returns:

- **Trusts only:** The deadlines for trust returns that would otherwise be due in June, July or August, have been extended to September 1, 2020.
- **Trusts only:** Any income tax balance that was due on or after March 18 and before September 1 will now be due by September 30, 2020.
- **Trusts only:** Penalties and interest will not be applied if returns are filed and payments are made by September 30, 2020.

Suspending benefits validation and reviews

- If benefit recipients have received a letter from the CRA that includes a date to respond or asks for documents, no action is required from them at this time.
- If a benefit recipient's payments have been stopped or adjusted after a validation review and they have sent in the requested documentation, their account will be processed on a priority basis. If they need help, they can call 1-800-387-1193.
- It is important to note that, although reviews have been postponed, it does not prevent future actions or reviews from being completed. Benefit recipients will need to keep their supporting documents, in case they are selected for review in the future.
- Canadians can find additional information about our benefit reviews here: canada.ca/cra-benefits-validation.

Suspending individual (T1) validation and review activities

- Some review and verification activities were already initiated and clients may have been contacted to provide supporting information in relation to amounts claimed on their individual tax and benefit returns. If Canadians have received any CRA correspondence that includes dates for response or provision of documents for validation and verification programs, no action is required from them at this time.
- Please note that due to measures taken surrounding the COVID-19 virus, our telephone services are not available. We apologize for the inconvenience.

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- It is important to note that, although reviews have been postponed, it does not prevent future actions or reviews from being completed. Taxpayers will need to keep their supporting documents, in case they are selected for review in the future.
- You can find additional information about our validation and verification programs here: canada.ca/taxes-reviews.

Provincial Information

If you receive questions related to specific provincial measures please refer them to the appropriate links:

- [Alberta](#)
- [British Columbia](#)
- [Manitoba](#)
- [New Brunswick](#)
- [Newfoundland and Labrador](#)
- [Northwest Territories](#)
- [Nova Scotia](#)
- [Nunavut](#)
- [Ontario](#)
- [Prince Edward Island](#)
- [Quebec \(Q&A\)](#)
- [Saskatchewan](#)
- [Yukon](#)

Tools/references

- [Helping Canadians with the economic impact of the COVID-19 Pandemic](#)
- [CCSD National Portal](#): This tool is used by Call Centre agents and includes hot topics, new releases, messaging and various information on topics and questions typically received in the call centre.
- LO are authorized to use the “Chat support rooms for volunteers on-duty”, that were developed as tools to support volunteer call centre agents. DO NOT USE OTHER TOOLS, ONLY CHAT SUPPORT ROOMS ARE AVAILABLE TO LOs. Please refer to Chat room job aid available on this site as well:
 - [Canada Emergency Response Benefit - Volunteer Resource](#)
 - [Canada Emergency Wage Subsidy - Temporary call centre agents resources](#)
- [Economic Response Plan](#): This site outlines the changes mentioned above – taxpayers can find it by googling “Canada’s economic response plan”
- [Canada.ca/coronavirus](#): Includes printable resources and the most up to date information on the coronavirus in Canada.
- [C-13 An Act respecting certain measures in response to COVID-19](#) (COVID-19 Emergency Response Act)
- [C-14 A second Act respecting certain measures in response to COVID-19](#) (COVID-19 Emergency Response Act, No. 2)
- [C-20 An Act respecting further COVID-19 measures](#)
- [CRA Chatbot](#), can help you find quick answers to your tax related questions. Charlie’s knowledge-base also continues to be updated to answer questions on the latest COVID-19 measures.

CRA tax measures

- <http://infozone/english/r5011204/mnls/bsnss/bag-gae/m19.asp>: Reference Guide for Business Enquiries Agents
- <https://innovation.ised-isde.canada.ca/s/?language=en> Innovation Canada
- <https://covid-benefits.alpha.canada.ca/en/start>
- <http://www.canada.ca/cra-coronavirus>
- More to come....

Summary of Canada Emergency Wage Subsidy (CEWS) stakeholder sessions

Spring 2020 – Fall 2020

Consultations and stakeholder engagement (CSE)

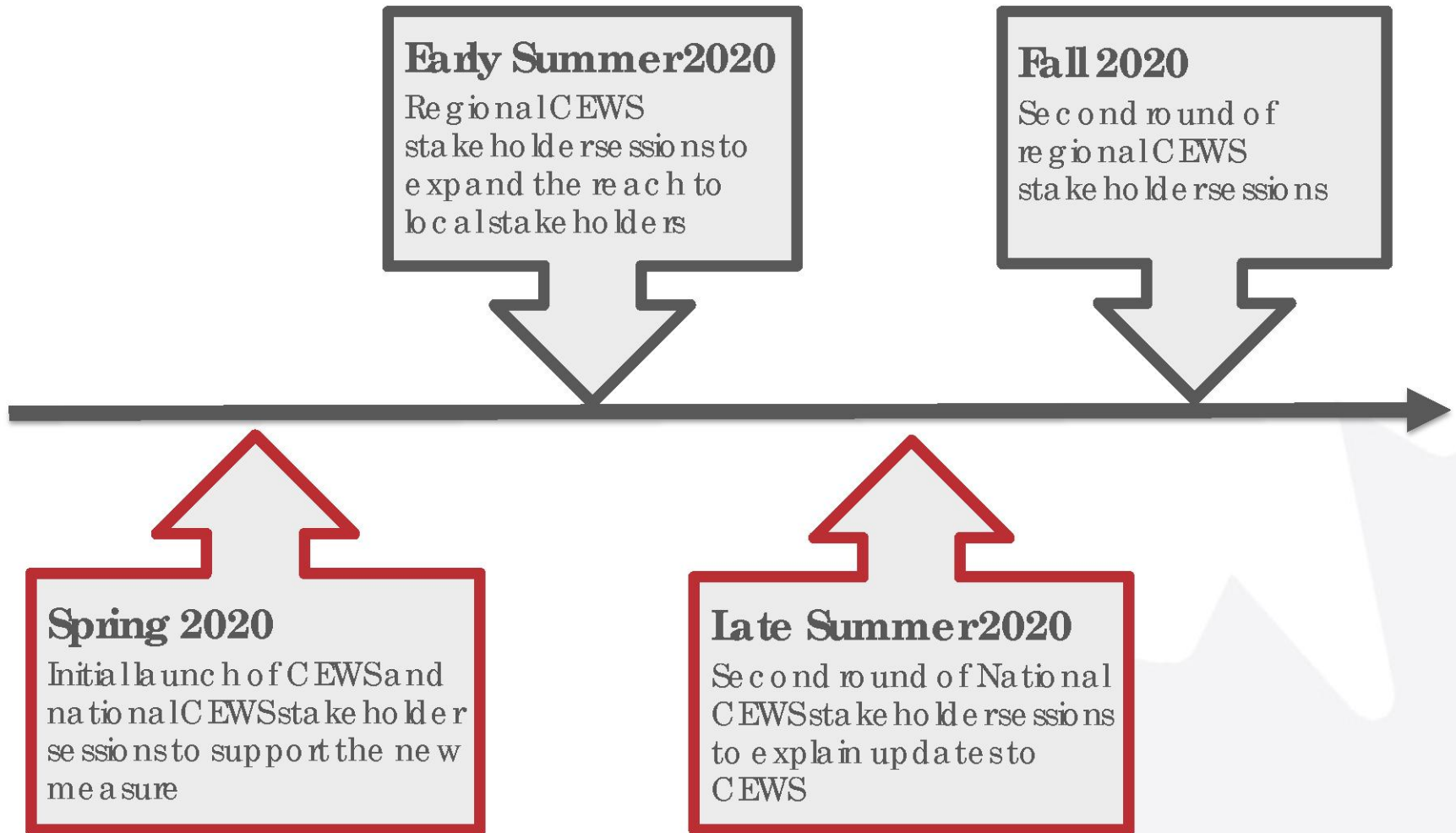
CEWS Stakeholder engagement

- The Canada Revenue Agency (CRA) is committed to providing employers – including those who can now benefit as a result of the enhanced Canada Emergency Wage Subsidy (CEWS) – with the information and resources they need to apply and benefit from this important economic measure.
- The CRA hosted a series of interactive question and answer sessions for eligible employers and stakeholder organizations since April 2020, in addition to existing communications activities.

Stakeholder outreach goals

- Leverage existing stakeholder channels and relationships, in partnership with the liaison program, to **amplify communications**, including stakeholder desk messages and supporting products.
- Organize CEWS-specific calls as part of regular **CRA outreach efforts** starting with HQ-led events to major national partners and associations (i.e. CFIB, CPA Canada, Chambers of Commerce, etc.) and gradually expanding to smaller scale regional-led events (as regions and liaison officer programs are trained on new changes).
- Harness ISED and GOC-led stakeholder calls and channels to **expand our reach beyond CRA stakeholders**.
- Focus efforts on three audience segments:
 - **Small and medium businesses**
 - **Charities and not-for-profits**
 - **Large businesses**

Time line



Spring 2020

National CEWS stakeholder sessions

Date	Host	Audience	Language	Registered	Attended
April 23	Chambers	Canadian Chamber of Commerce members	Bilingual	n/a	225
April 24	CFIB	Canadian Federation of Independent Business (CFIB) members	English	994	627
April 24	CFIB	CFIB members	French	828	589
April 24	CRA	Small and medium businesses (SMEs)	Bilingual	Not available	Not available
April 28	CRA	The charitable sector	Bilingual	1300	1,128
April 29	CRA	SMEs	Bilingual	722	517
May 6	CRA	SMEs	French	240	173
May 7	CRA	SMEs	English	1,152	653
May 14	CRA	The charitable sector	Bilingual	1,120	841
May 20	CRA	SMEs	French	291	155
May 20	CRA	SMEs	English	1,006	568

Early Summer 2020

Regional CEWS stakeholder sessions

- **116** sessions
- **1,195** registrants
- A regional session had an average of **20** registrants.

Region	Number of sessions	Percentage
Atlantic	5	4%
Ontario	46	40%
Quebec	46	40%
Western	19	16%

La te Summer 2020

Natio nal CEWS sta ke ho lde r se ssio ns

Date	Host	Audience	Language	Registered	Attended
Aug 12	CRA	Ca na dia n Pa yro ll Asso cia tio n me mbe rs	English	975	533
Aug 14	CFIB	Ca na dia n Fe de ra tio n of In de pen dent Bu sine sse s (CFIB) me mbe rs	English	1,161	626
Aug 17	CFIB	CFIB me mbe rs	Fre nc h	647	449
Aug 18	CRA	The c ha ri ta ble se cto r	English	975	621
Aug 19	CRA	Asso cia tio n de pla ni fic a tio n fis ca le et fina nc iè re (APFF) and Ca na dia n Pa yro ll Asso cia tio n me mbe rs	Fre nc h	434	346
Aug 20	CRA	The c ha ri ta ble se cto r	Fre nc h	211	129
Aug 21	CRA	Sma ll and me di um bu sine sse s (SMEs)	English	872	629
Aug 24	CRA	SMEs	Fre nc h	193	141
Aug 25	CRA	Ca na dia n Au to mo bi le De a le rs Asso cia tio n me mbe rs	English	398	302
Aug 26	CRA	Ca na dia n Pa yro ll Asso cia tio n me mbe rs	English	615	230
Aug 27	CRA	SMEs	English	489	347
Aug 31	RC	Re sta ura nts Ca na da (RC) me mbe rs	Bilingual	n/a	68

Summary of National CEWS stakeholder teleconferences

14,946 registrants

CRA-hosted sessions

- **10,993** registrants
- **9,362** unique organizations

- **16** CRA-hosted sessions
- Registrants who indicated that they had participated in a CEWS session led by CRA before:
 - Spring 2020: **11%**
 - Late Summer 2020: **19%**

Stakeholder-hosted sessions

- Canadian Chamber of Commerce (1 session)
 - **225** participants

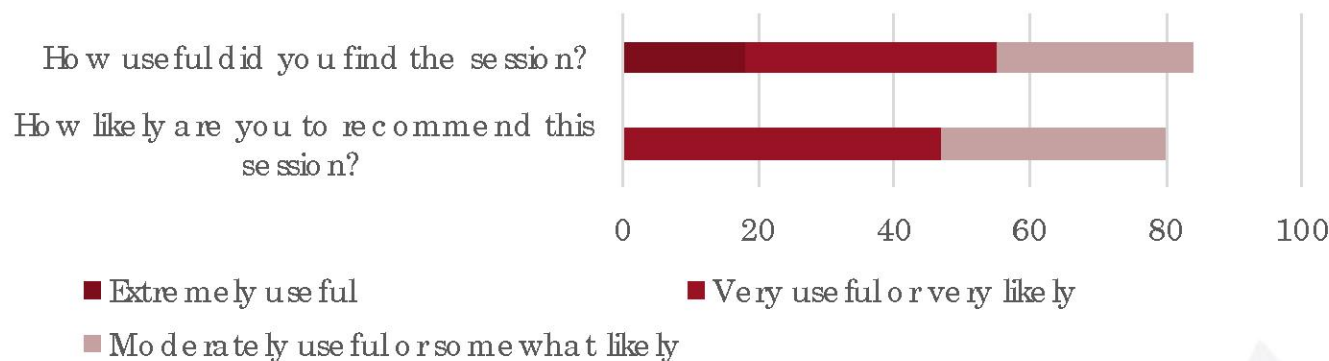
- Canadian Federation of Independent Business (4 sessions)
 - **3,630** registrants
 - **2,291** participants

- Restaurants Canada (1 session)
 - **68** participants

Participant evaluation of national sessions*

Stakeholders who completed post session evaluations indicated they were satisfied with CRA-hosted sessions overall.

Participant evaluation of CEWS teleconferences



- The majority of participants (83%) said they found the session extremely, very or moderately useful.
- The majority of participants (80%) said that they would recommend a session to a peer or colleague in the industry.

000305

Feedback received from host stakeholders

Canadian Automobile Dealers

“The information provided by the speakers was very useful.”

Canadian Federation of Independent Business

- The first CFIB session had almost 10,000 views on YouTube. Of those views, 6,000 occurred in the first week after the session.
- On average, 79% of participants found the session helpful.
- On average, 63% of participants felt that the webinar met their expectations.

Canadian Payroll Association

“We are living in unprecedented times. We appreciate the opportunity to collaborate in providing important and critical information to our members.”

Restaurants Canada

- 61% of participants found the sessions useful
- 63% of participants would recommend the session to a peer or colleague in the industry

Registrant breakdown by sector*

More than half of registrants were small and medium businesses.

Sector	Number of registrants	Percentage
Small and medium businesses	2,794	54%
Charities	1,013	20%
Large businesses	495	10%
Other	481	9%
Federal or provincial partner	136	3%
None given	177	4%

000307

Registrant breakdown by province/ territory*

- The Ontario region had the majority (41%) of registrants.
- 35% of registrants were from the Western region.
- The Quebec region and Atlantic region had 16% and 4% of registrants respectively.

Province/ Territory	Number of registrations	Percentage of registrations
Ontario	2,104	41%
Quebec	831	16%
British Columbia	771	15%
Alberta	702	13.7%
Manitoba	153	3%
Saskatchewan	127	2.5%
Nova Scotia	82	2%
New Brunswick	65	1.6%
Newfoundland	30	0.6%
Northwest Territories	24	0.5%
Prince Edward Island	23	0.4%
Yukon	7	0.15%
Nunavut	2	0.05%
None given	177	3.5%

Contrast of Spring and Summer National CEWS sessions

- For CRA-hosted sessions this summer, registration was slower and participation decreased.
- Despite key stakeholders promoting the sessions, registration remained lower than in the spring.
- The Businesses – Tax Information newsletter email list (~13,400 members) was used to promote sessions to increase participation, although uptake was lower than in the spring.
- For the summer sessions, there was a consistently higher no-show rate (i.e. total registrations vs. total participants).
 - In an attempt to increase attendance, a reminder confirmation message was sent for sessions from August 20 onwards.
 - This did not significantly impact actual attendance (call-in average went up by only 4%).

	CEWS Spring 2020	CEWS Summer 2020	Change
Total Registrations	5,831	5,162	-11%
Total participants (called in)	4,035	1,976	-51%

Late Summer 2020

Summary of resource engagement

Registrants received an invitation, a reminder and a post-session message, containing CEWS-related resources. They received these messages whether they attended (called in) or not.

- Registrants were almost 5 times more likely to access the CEWS main page than any other resource.
- Half of all click-throughs occurred after the session had taken place.
- Registrants continued to access resources from messages weeks after sessions were held (most often the CEWS main page and the FAQs).
- Click-through numbers to CEWS main page from the invitation were significant, even if invitees did not register for a session.

Links	Percentage of click-throughs
CEWS main page	66%
CEWS FAQs	14%
Updated CEWS news release	9%
CEWS background	6%
CEWS calculator	5%

Fa Il 2020

Regional CEWS stakeholder sessions

- **132** sessions
- **92** registrants
- A regional session has an average of **18** registrants.
- The Atlantic region collaborated with CRA's Business Intelligence Division to identify the hardest hit industries to target their CEWS sessions. This tactic is currently being adopted by other regions.

Region	Number of sessions	Percentage
Atlantic	5	4%
Ontario	46	40%
Quebec	46	40%
Western	19	16%

Moving forward

- The regions continue to plan CEWS stakeholder sessions and promote CEWS via the Liaison Officer program, despite declining registration numbers.

CEWS stakeholder sessions in the regions	Length of period (days)	Registrants to CEWS sessions	Change
Early Summer 2020	22	1,195	-
Fall 2020	15	110	-86%

Canada Emergency Wage Subsidy (CEWS)

000313

Background Information

000314

What is CEWS?

- ▶ A wage subsidy for Canadian employers whose businesses have been affected by COVID-19
- ▶ Canadian employers may be eligible for a subsidy of 75% of employee wages
- ▶ The subsidy includes a 12 week period between March 15, 2020 and June 6, 2020 and is broken down further into three, four week periods as follows
- ▶ Employers must have incurred a certain level of reduction to revenue in each period.
- ▶ The chart below demonstrates the periods and revenue reduction required

Period 1	Period 2	Period 3
March 15 to April 11	April 12 to May 9	May 10 to June 6
15%	30%	30%

Who is an Eligible Employer?

- ▶ Eligible employers include:
 - ▶ Individuals (including trusts)
 - ▶ Taxable Corporations
 - ▶ Persons that are exempt from corporate tax, other than public institutions
 - ▶ Non-profit organizations
 - ▶ Agricultural organizations
 - ▶ Board of trade
 - ▶ Chambers of commerce
 - ▶ Non-profit corporations for scientific research and experimental development
 - ▶ Labour organizations or societies
 - ▶ Benevolent or fraternal societies or orders
 - ▶ Registered charities
 - ▶ Partnerships consisting of eligible employers
- ▶ Public institutions are NOT eligible for the subsidy

000316

Revenue Reduction

- ▶ The reduction to revenue must be calculated
 - ▶ Compare the eligible revenue for the starting month of the claim period with your baseline revenue
- ▶ The baseline method can be determined using one of two methods:
 1. The revenue you earned in the corresponding month in 2019
 2. The average of the revenue you earned in January and February, 2020
 - ▶ Once a baseline method is chosen, the employer must use that method in each period. It cannot be subsequently changed.
- ▶ If the employer qualifies for one period, they automatically qualify for the subsequent period
- ▶ The chart on the next slide outlines the eligible periods and the options for the baseline revenue amounts.

Period Dates	Baseline Revenue	Eligibility Period Revenue	Required Reduction
March 15, 2020 to April 11, 2020	March 2019, or Average of January and February 2020	March 2020	15%
April 12, 2020 to May 9, 2020	April 2019, or Average of January and February 2020	April 2020	30%
May 10, 2020 to June 6, 2020	May 2019, or Average of January and February 2020	May 2020	30%

Complex Revenue Calculations

- ▶ The following situations are **more complex**:
 - ▶ The calculation of qualifying revenue:
 - ▶ for non-arm's length person or partnership
 - ▶ for a group of eligible employers
 - ▶ for members of an affiliated group
 - ▶ for joint ventures
- ▶ These complex situations must be referred to the [CEWS mailbox](#) for further review.
 - ▶ The **email must include** the following details:
 - ▶ Name of the caller and title (owner or rep)
 - ▶ Telephone number
 - ▶ Best time to call back
 - ▶ Detailed explanation of the question
 - ▶ Type of entity, brief description of business activities, which period does it relate to, and the calculating qualifying revenues:
 - ▶ Is the calculation for a non-arm's length person, a group, a member, or joint venture?
 - ▶ What is the employer's normal accounting method?
 - ▶ Have they received any revenue from activities that would not be considered to be ordinary to their business activities in 2019 or in 2020?

What are Eligible Employees?

- ▶ An individual employee in Canada by an eligible employer during the claim period
 - ▶ Exception: if there was a period of 14 or more consecutive days in that period in respect of which they were not paid eligible remuneration by you
 - ▶ Eligible employees are based on whether or not the person is employed in Canada, not where they live
- ▶ Employees who have been laid off can become eligible retroactively
 - ▶ They must be hired
 - ▶ Their retroactive pay and status must meet the eligibility criteria for the claim period
 - ▶ You must rehire and pay such employees before you include them in your calculation for the subsidy

What is Eligible Remuneration?

- ▶ Amount paid to employees as salary, wages and other taxable benefits, fees, and commissions.
 - ▶ These are amounts which employers would take payroll deductions and remit to CRA
- ▶ Severance pay and items such as stock option benefits or employee benefits are NOT part of eligible remuneration

What is Baseline Remuneration

- ▶ This is considered to be the average weekly eligible remuneration paid to an employee during the period of January 1, 2020 to March 15, 2020.
 - ▶ Excluded from the calculation is any period of seven or more consecutive days in respect of which the employee was not paid.

How to Calculate the Subsidy

- ▶ The CEWS amount is based on:
 - ▶ The number and type of eligible employees you have, and
 - ▶ The amount and type of pay in respect of a period they received before and during the crisis
- ▶ For each qualifying period the subsidy is equal to the following:

$$A - B - C + D$$

- ▶ See the next slide for what each letter represents

A = Total amount for all eligible employees for each week in qualifying period, the greater of X or Y, where:

- ▶ X = The least of the following:
 - ▶ 75% of eligible remuneration for week
 - ▶ \$847, or
 - ▶ \$0, if non arm's length employee

- ▶ Y = The least of the following:
 - ▶ Eligible remuneration for week
 - ▶ 75% of baseline remuneration for that week
 - ▶ \$847

B = 10% Temporary Wage Subsidy for Employers Amount

Must be the eligible amount for the period, even if the employer did not reduce their related payroll remittances by that amount.

000325

C = Total of amounts received by employees through ESDC's Work-Sharing Program for any weeks in the qualifying period

D = If the employer has any eligible employees on leave with pay

- ▶ Total amount of employers premium (EI) and employer CPP or QPP contributions paid in respect to those employees for any weeks in the qualifying period

AND

- ▶ Total amount of employer premiums paid under the Quebec Parental Insurance Plan (QPIP) in respect to those employees for any weeks in the qualifying period.

Processing Applications

000328

SA Case Management (CSSA)

- ▶ CEWS Applications will be processed using CSSA in Heron Road and will be associated with the corporations RP Program Identifier
- ▶ Employees will be able to assign inventory to themselves using this system
- ▶ It is recommended when assigning inventory, employees pull protected
protected
- ▶ If an employee needs to reassign a case to someone else, for example, if there is a conflict of interest, they can request their team leader reassign the case.
- ▶ Once assigned, cases will appear in your WIP (Work in Progress)
- ▶ Applications will be working using the Rebates Processing System (RPS) within CSSA.

Rebates Processing System (RPS)

- ▶ This system allows various types of rebates to be processed with CRA
- ▶ Rebates are processed through [protected].
 - ▶ If a business does not have an [protected] one will automatically be created so the employer can receive the rebate
 - ▶ The account will be set to dormant so there will be no other activity

Processing the Applications

- ▶ Once applications are received the system will run a validation process. Applications that pass this validation will be automatically approved and payments will be sent to the employer.
- ▶ For applications that do not pass this validation, further review will be required.
- ▶ Review the application for the following:
 - ▶ Who submitted the information
 - ▶ Review error messages
 - ▶ Review notepad entries for file
 - ▶ Make contact, if required
 - ▶ Make corrections, if required
 - ▶ Make a notepad entry
 - ▶ Allow, modify, or disallow the application
 - ▶ Disallowed cases will have to be approved by HQ

Pages 000332 to 000333 are protected

Selection Edits

- ▶ When the information from a rebate application requires a user to review certain information according to established criteria, this is called a selection edit
- ▶ Selection edits do not need to be corrected if the application is being disallowed
- ▶ Selection edits must be overridden if the application is being approved in whole or in part
- ▶ Selection edits are divided into two groups:
 - ▶ Audit selection edits
 - ▶ protected selection edits

Audit Selection Edits

- ▶ protected
- ▶
- ▶
- ▶
- ▶
- ▶
- ▶
- ▶
- ▶

000335

Direct Deposit (DD) and Address Selection Edits

- ▶ [REDACTED]
- ▶ [REDACTED]
- ▶ [REDACTED] selection edits will be processed by Audit users in situations where there are Audit issues in the case.
 - ▶ If no audit errors are present in the case, the case will be worked by BNS



Application Fails

000337



Three Levels of Failed Applications

- ▶ When an application is received by CRA and does not pass the validation phase, it is considered “failed”
- ▶ The failed applications will fall out to one of three areas:
 - ▶ Fail to ABSB
 - ▶ Fail to CVB
 - ▶ Fail to CPB

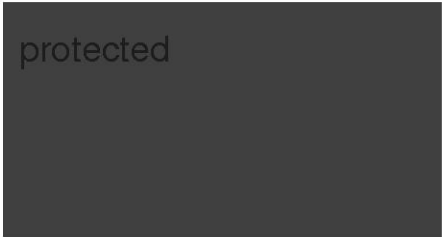


Fail to ABSB (Assessment, Benefit, and Service Branch)

- ▶ If an application fails to ABSB it is likely to have one or more of the following errors:
 - ▶  protected
 - ▶ 
- ▶ If this is the only type of fail for the application, it will be worked by BNS
- ▶ If the application also fails in the other areas, these errors will be included in the case for the other workflow to address.

Fail to CVB (Collections and Verification Branch)

- ▶ If an application fails to CVB it is likely to have one or more of the following errors:
 - ▶  protected
 - ▶ 
 - ▶ Any ABSB fails (if they exist on the same case)
- ▶ If an application fails at this level, CVB will complete the review and address any and all error messages, including any ABSB errors present

Fail to CPB (Compliance Programs Branch)

- ▶ If an application fails to CPB it is likely to have one or more of the following errors:
 - ▶  protected
 - ▶ 
 - ▶ 
 - ▶ Any CVB or ABSB fails (if they exist on the same case)
- ▶ If an application fails at this level, CPB will complete the review and address any and all error messages, include ABSB and CVB errors present

CEWS Eligibility Macro

- ▶ This tool is used to verify the number of employees and total remuneration claimed by applicants when there is either a *Line A fail* (# of employees) or *Line B fail* (total remuneration paid).
- ▶ This macro works for all RP accounts associated with the Business Number (BN).
 - ▶ **Note:** Consider using the CEWS Eligibility Macro when there are more than 25 T4 Slips showing on DD.2 or if there are several RP accounts associated with the BN.
- ▶ This macro is an Excel workbook that copies T slip information from RAPID option DD.2.
- ▶ The macro can also be considered if you are having difficulty removing duplicate T4 slips while calculating total remuneration paid.
- ▶ If the macro was used in your review, you must make a diary entry in SA CASE stating that you used the macro. Document the date that you ran the macro as well as the Line A and Line B calculations used to support your decision.

Fail to ABSB

000343

Error message – [protected]

[protected]

- ▶ Check RNOTE (Retrieve Note)
 - ▶ Are there any notes regarding the [protected]
- ▶ Check RAT (Retrieve Audit Trail)
 - ▶ Does the audit trail show the update may just be a typo or clerical error (e.g. one digit was incorrect and was corrected since 2020-03-15)

[protected]

000344

Error Message – [protected]

[protected]

- ▶ This refers to the [protected] to the RP account
- ▶ Check RNOTE (Retrieve Note)
 - ▶ Look for notes regarding [protected]

▶ [protected]

▶ [protected]

Currently, this error message also populates when [protected]
[protected] HQ stated they are working on a change for that and
therefore this may or may not occur.

000345

Fail to CVB

000346

Error Message: [protected] Indicator

▶ This includes

- ▶ [protected]
- ▶ [protected]
- ▶ [protected]

Error Message: Discrepancies

protected

- ▶ This is the result of an increase in either/ or:
 - ▶ The number of employees included on line A of the application
 - ▶ Applicant reports employees that protected the number of employees currently reported in the CRA mainframe
 - ▶ The amount of employment income included on line B of the application
 - ▶ Applicant reports gross payroll that protected the amount currently reported in the CRA mainframe

Communication with the Taxpayer

000349

Scripts

- ▶ Communication scripts have been made for contact with the taxpayer and cover a number of scenarios.
- ▶ Employees are reminded not to confirm whether or not an application will be accepted or denied, just advise information regarding the results of their application will follow.
- ▶ If you are using a cell phone provided by the Agency, a script has also been provided to record on the voicemail (outgoing message).