

Electronic Filing

NETFILE

2015 Tax Year

Software Developers' Certification Guide

**Ce document est
disponible en français.**

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Purpose

This guide gives you information, direction, and guidelines on how to develop software products for NETFILE (the service that handles the electronic filing of individual income tax and benefit returns over the Internet) that meet the expectations of the Canada Revenue Agency (CRA).

Objective

Our objective is to make sure the products you develop meet our requirements and specifications, so that taxpayers can electronically file income tax and benefit returns using NETFILE.

Introduction

All software developers who want to have their software certified for NETFILE must participate in the certification process. As part of this process, you have to send a copy of your product to the CRA for testing.

To electronically file tax information over the Internet, taxpayers must have software that produces data that can be read and processed by the CRA's mainframe computers.

We will certify software for NETFILE only when it meets our requirements.

Note

For software, the CRA does not as a rule comment on user-friendliness, the logic used in product development, or the use of grammar. Any comments that the CRA gives you about your software in these areas are to be used at your discretion. The CRA strongly recommends all software developers check the spelling and the grammar in their software products in order to provide taxpayers with a high quality product.

Definitions

Exclusions: Any conditions that the NETFILE software product does not cover such as provinces, territories, and forms. For more information about exclusions, see page 10.

Restrictions: Any returns that cannot be transmitted through the NETFILE system, such as bankruptcy returns and returns for non-residents of Canada. For more information, go to <http://www.cra-arc.gc.ca/esrvc-srvce/tx/ndvdl/netfile-impotnet/lgbly-eng.html>

Limitations: Some NETFILE software products have limitations, such as allowing certain credits to be claimed only if the spousal returns are linked.

NETFILE Certification Agreement: A legal document that lists all the conditions for the NETFILE software developers and has to be completed and signed before any software product is submitted for testing and certification.



What's new

Auto-fill my return (AFR) has been added to NETFILE for this coming year. It is a CRA electronic service when used in conjunction with a tax preparation software product, responds with the tax data from the CRA.

The following new software code extension has been added for NETFILE:
N = NETFILE Auto-fill my return (AFR)

For testing purposes all NETFILE products that are submitted to ATD and EFSS, must have the ability to create .ws files and must point towards the testing site.

This year NETFILE will accept prior year returns for the 2013 and 2014 tax years. In order to test these prior year returns, EFSS will be requesting that you transmit and provide a sample of the 2014 certification returns to ensure the accuracy of the calculation and the formatting of the .ws files.

All files must be submitted in zip file format.

ATD will now accept the submission of all of the .ws files at once, as well as in multiples of 10.

When submitting .ws files for testing, including the SFD's in the same order as they appear on the word document allows testing to progress more quickly.

All challenges to reported fails during EPS testing phase must be submitted in writing, via email to ATD at t1netfileatd@bellnet.ca.

In cases of disagreement on a fail, ATD will escalate to EFSS for resolution.

Software developers with multiple software products identified as using the same tax calculation engine may request that the CRA perform certification testing on the group of software products as a whole. This targeted testing requires that all software products be submitted to ATD together. Software developers must assert in writing that the software products are using the same tax calculation engine. Should the CRA determine that the software products are not using the same tax calculation engine, it has the right to terminate the NETFILE Certification Agreement immediately and de-certify all software products and revoke all privileges associated with such certification until the CRA determines that the issue has been resolved.

To have software products tested as a group of software products using the same tax calculation engine, submit your request by email, listing the software products, to the Electronic Filing Services Section at CS-SH@cra-arc.gc.ca.

To be eligible to submit a software product for certification for the 2015 tax year, the Electronic Filing Services Section must receive a signed copy of the NETFILE Certification Agreement by **November 6, 2015**.



For a list of allowable exclusions, please see the exclusions section on page 10.

The CRA accepts returns in XML format only. These returns must be submitted as “.ws” files.

There are about 96 certification test returns for 2015(see page 8). Since mobile devices have many limitations, the certification requirements for these devices are different than the ones for Mac, PC, and Web products. Tax Software Developers should submit their proposals for mobile devices to the CRA. The CRA will review each proposal to see if it is acceptable.

Before you start

Pre-testing requirements/Testing eligibility:

1. Application process:

- New Software Developers contact the CRA between June 15 and June 26, 2015 to obtain a NETFILE application;
- Software Developers Emails the completed, signed, and scanned copy of the 2015 NETFILE Software Developer’s application to the Electronic Filing Services Section at CS-SH@cra-arc.gc.ca by the due date set out by the CRA;
- Ensure to complete the list of the allowable exclusions section that applies to your software product (see the list of allowable exclusions on page 10);
- If you need to make changes (such as address, contact name, or product name) after you submit your application, email your request to the Electronic Filing Services Section at CS-SH@cra-arc.gc.ca;
- Software developers must indicate on their completed 2015 NETFILE application whether they have more than one product for more than one platform;
- If a software developer has more than one software product, he/she must inform EFSS and ATD whether these software products use the same Calculation engine;
- The application form goes through a thorough screening process to verify if the information provided by the potential software developers is accurate; then, depending on the outcome, the NETFILE application will either be accepted or rejected by the Electronic Filing Services Section;
- If your NETFILE application is accepted and you still want to participate in the certification process, see step 2, “Non-Disclosure Agreement,” below.

2. Non-Disclosure Agreement:

- Once the 2015 NETFILE application submitted to EFSS is accepted, EFSS will e-mail you with a Non-Disclosure Agreement. Complete, sign, scan, and e-mail the *Non-Disclosure Agreement* to CS-SH@cra-arc.gc.ca.
- Once the Electronic Filing Services Section receives and approves your completed and signed *Non-Disclosure Agreement*, you will be provided with a user ID and password for our Early Access site (EAS). The EAS contains a lot



of information that you will need during the software development process, such as forms and guides. For more information, see page 5.

- You will also be given access to the Electronic Document Distribution System (EDDS) site. For more information, see page 5.

3. Specifications:

- Review the specifications for NETFILE:
 - Chapter 4, “Specifications for Software Developers,” and its appendices
 - Chapter 5, “XML Specifications for NETFILE software developers”
 - Error Prevention Specifications (EPS) for NETFILE Software for 2015 Income Tax Returns:
 - a) Appendix A: Error Prevention Specifications for NETFILE Software
 - b) Appendix B: Exclusions from NETFILE

4. NETFILE Certification Agreement:

- The Electronic Filing Services Section will advise you once the NETFILE Certification Agreement becomes available on the Early Access site. Complete, sign and scan the agreement and send them by email to the Electronic Filing Services Section at CS-SH@cra-arc.gc.ca. The NETFILE Certification Agreement must be received by the Electronic Filing Services Section no later than the due date specified by EFSS. The CRA will complete and sign where applicable, then scan and email you back the NETFILE agreement for your records.
- Clearly identify each product you want to have certified. For the rules about the certified products being listed on the NETFILE website, please see “NETFILE certification process – What happens after certification?” on page 19.
- Once the Electronic Filing Services Section reviews and approves your completed and signed NETFILE Certification Agreement, a software code will be assigned for each new NETFILE software product. The CRA has the right to change the assigned software code for any product it has certified.

5. Preparing for testing and certification:

Part 1 – Testing:

- By now, you have already received the Word documents containing approximately 96 returns along with the EPS test cases document.
- You need an Internet connection with TLS encryption browser.
- Consider including 2D bar code in your product. For more information (see page 5).
- Consider adding or enhancing the “adaptive technology” in your NETFILE software product (see page 6).

Part 2 – “.ws” file:

To help the *e-Services* Helpdesk and the Acceptance Testing Division (ATD), please inform the Electronic Filing Services Section of the following:

- Whether your software product supports our official languages (French or English or both);
- Provide us with a list of limitations for each of your software products;



- Provide us with a list of the browsers that your software does not support;
- Email the default “.ws” naming convention and the saving path for each operating system and product to CS-SH@cra-arc.gc.ca by December 1, 2015.

Part 3 – Certification:

- As soon as your software product is certified, the software developer has to resolve any problem raised by the Electronic Filing Services Section – through a problem report or other - within the time frame set out in the report; otherwise the CRA may suspend the certification of that particular software; and
- The software developer has to advise the CRA as soon as any change to the certified software product is made, along with the new release date and the changes that were made.

Early Access site (EAS)

An early release of forms and publications is available on a password-protected website. Access to the Early Access site (EAS) is restricted to those who have returned a completed and signed copy of the Non-Disclosure Agreement to the Electronic Filing Services Section by the set date. To access this site, you will have to enter your assigned user ID and password each time you use the system. Please note that access will be given on an annual basis.

Electronic Document Distribution System (EDDS) site

Access to versions of our forms and publications on the Electronic Document Distribution System (EDDS) site is restricted. For those of you who are new clients, you will have to contact EDDSADMINING@cra-arc.gc.ca to get the registration form and the Non-Disclosure Undertaking and Agreement that need to be completed. Existing clients should inform the EDDS administration of changes to their contact information by email at EDDSADMINING@cra-arc.gc.ca, by fax at 613-941-3644, or by mail at:

Electronic Media Division
Electronic and Print Media Directorate
320 Queen Street, 8th Floor, Tower A
Ottawa ON K1A 0L5

NOTE: If you do not comply with clause 3 of both, the Non-Disclosure Agreement and the Non-Disclosure Undertaking and Agreement, your access to any draft documents on the site for the 2015 tax year will be withdrawn, as stipulated in clause 7 of both agreements.

2D bar code

Two-dimensional (2D) bar code technology automates and simplifies the processing of paper-filed individual income tax and benefit returns that are prepared using commercial tax preparation software. This technology increases the speed and accuracy rate of processing.



A software product not already certified for NETFILE must be certified for NETFILE before being submitted for 2D bar code certification for its computer-printed returns.

The first version of current-year software products that was NETFILE-certified in a previous year must be released with 2D bar code capabilities for its computer-printed returns.

Adaptive technology

Please keep accessibility in mind when programming your software.

It is **strongly** recommended that all certified software products be accessible for the partially sighted.

The Canadian National Institute for the Blind (CNIB) is a good resource to help you modify your product so that individuals who are partially sighted can use it.

Language quality

Please keep language quality in mind when programming your software.

It is **strongly** recommended that all certified software products offered in both official languages provide clear and accurate instructions, information, and help features in both official languages.

Use of the NETFILE logo before certification

Upon the written request of the software developer, the CRA may at its sole discretion provide the software developer with a non-exclusive, personal, non-transferable, non-sub-licensable licence to use the NETFILE logo before the software developer gets certification from the CRA on such terms and conditions as the CRA may specify in its licence grant. For more details, see the NETFILE Certification Agreement.

Requirements

Transmitting from a developer's server

A Web product lets taxpayers use a software developer's server to prepare and save an income tax and benefit return before it is sent to the CRA using the NETFILE webservice.

Transmitting directly to the CRA from a developer's server is allowed if all of the following conditions are met:

- A. A TLS session can be established.
- B. The taxpayer can select the "I agree to the terms and conditions - proceed"
- C. The shared secrets data cannot be given to the vendor under any circumstances, since this will constitute a third-party relationship and, as such, a Form T183, *Information Return for Electronic Filing of an Individual's*



Income Tax and Benefit Return, would need to be completed by the taxpayer and kept by the vendor.

- D. The taxpayer can print a copy of the income tax and benefit return that they are filing, along with any forms, worksheets, and other records used in completing the return, to keep with their records.

Creating a “.ws” file

Software must not prevent a “.ws” file from being created in the following situations:

- when they are claiming the disability amount for the first time; or
- when they have an incomplete address (only the province or territory is required for NETFILE).

First-time disability claimants are restricted from using NETFILE only if they have not indicated that they will be submitting a T2201 and the information required to review their claim has not yet been received and approved by the CRA.

The CRA decides if a taxpayer is eligible to use NETFILE. A taxpayer should be able to create a “.ws” file and, after transmitting that file, get from the CRA either a confirmation number or a message that they cannot use NETFILE.

“.ws” details

- When a taxpayer is saving a file, they should be able to change the default and save the “.X15” file in another location, for both desktop and Web-based software.
- To reduce the number of calls the *e-Services* Helpdesk gets about locating “.ws” files, the file name, and its path, should be kept as short as possible. Avoid using spaces and underscore.

NETFILE Webservice

Certification <https://apps-ct.cra-arc.gc.ca/ebci/pfno/ws/services/FileReturnService?WSDL>

Production <https://apps.cra-arc.gc.ca/ebci/pfno/ws/services/FileReturnService?WSDL>

Webservice allows software developers to embed webservice calls in the code of their choice, thereby avoiding the web page interface provided by NETFILE website.

With the increased usage and popularity of mobile devices and tablets, and the availability of their relevant software tax applications, adopting the webservice model is essential. Mobile devices and tablets have no mechanism to allow uploading of files in a web browser while the webservice model allows direct filing from any type of computing platforms. Webservice will eliminate the taxpayer’s need to locate the “.ws” file and will streamline the NETFILE process.

By using the webservice model, the Net-filing process is simple, easy, and the majority of the errors are preventable.



Taxpayers using the NETFILE webservice will have no requirement to interact with the NETFILE website to transmit their tax returns. The software products will communicate directly with the NETFILE application servers and transmit all required information (SIN, DOB, NAMES for first time filers, and the “.ws” file) on behalf of the taxpayer directly to CRA via the webservice. This will eliminate user input problems such as attaching an incorrect tax file. Also, depending on the level of validation in the software, it may also prevent a taxpayer from entering an incorrect DOB, SIN, and/or NAME.

Webservice will be used to assist software developers in automating the transmission portion of their software product by interacting with the following options:

- User authentication validation
- Filing of returns

A list of web error messages will be provided. These messages are to be built within your software in order to notify the user(s) of any reject message(s) they might receive if their return is in error.

Other requirements

- Any reference to the Elections Canada wording must be identical to the text on the paper income tax and benefit return.
- Avoid using the word “confirmation” when referring to numbers on your website. The CRA has received many calls from taxpayers who thought they had filed their income tax and benefit return using NETFILE since they had received a confirmation number. Upon further research, the confirmation number was not the NETFILE confirmation number but rather the software company’s confirmation of receiving payment for using the Web application.

Description of test material – Certification test returns

Test material

The test material consists of at least 96 Word documents that contain tax information for fictitious taxpayers, which will enable approximately 103 certification test returns to be created.

Please note that the Word documents numbered 71 to 77 inclusively contain NETFILE restrictions and therefore can only be used by software developers in the EFILE certification process.

NETFILE software developers should submit only certification test returns created from the Word documents numbered 1 to 70 and 78 to 91 inclusively.

The tax information in the Word documents is presented in five parts:

- A. identification
- B. spousal information
- C. provincial/territorial information
- D. income, deductions, and credit information
- E. selected financial data information



Modifications for NETFILE

The package has been designed to cover most of the eligible fields for NETFILE. The same test returns are also used for EFILE. Below are examples of some of the NETFILE returns:

- Test return no. 06 – Alternate address
- Test return no. 10 – Alternate address
- Test return no. 15 – Only 10 occurrences are valid
- Test return no. 16 – Discounter information
- Test return no. 21 – Alternate address and CV contact code
- Test return no. 23 – Care of address
- Test return no. 25 – Alternate address
- Test return no. 36 – Direct deposit information
- Test return no. 40 – Post-assessment contact code
- Test return no. 41 – Discounter information and authorization for TPP contact

Note

ATD has tried to create realistic scenarios in the test material that maximize a taxpayer's entitlement to a refund.

Spousal returns and coupling logic

For married taxpayers, spousal net income has been included. If you want to file a spousal return, all the necessary information has been provided, i.e., name, social insurance number, and date of birth.

At the request of software developers, fourteen test returns (no. 5 with no. 47; no. 13 with no. 55; no. 61 with no. 68; no. 62 with no. 69; no. 63 with no. 70; no. 64 with no. 65; and no. 66 with no. 67) have been identified for married taxpayers, so that developers can test their software coupling logic.

Note

If you are filing a spousal return and plan to deviate from the given net income, make sure the revised net income does not affect the credits allocated on the test return. You cannot change the test criteria.

A spousal return will not have to go through a file compare, nor will it be considered part of the test.

Your software will have to make it clear to taxpayers that a spousal or coupled return requires two separate transmissions to our website in the production environment.

On-record amounts

Information has been provided to test returns that have on-record amounts, e.g., registered retirement savings plan contributions.

To allow for multiple users, on-record amounts are not updated with the information being filed. These amounts should not be updated in your system.



Exclusions

Our main objective in requiring you to submit your NETFILE software for testing is to make sure that as many Canadians as possible have access to certified products to prepare and electronically file their returns.

In keeping with that objective, our testing and certification processes have been developed based on the many tax scenarios that Canadians can find themselves in.

IMPORTANT NOTE: As of February 15, 2016, NETFILE will begin to accept two prior year returns.

To meet our objectives, we have assembled the following list of acceptable exclusions:

Allowable exclusions

- any province or territory;
- returns that relate to the AgriStability/AgriInvest programs (forms T1163 and T1273);
- limitations in the number of SFD per self-employment type;
- rental or self-employed business statements;
- limited partnerships, including tax shelters;
- the logging tax credit;
- a return that reports a spousal transfer from an ex-spouse with a disability;
- first time filer;
- Newcomers to Canada
- Prior Year returns;
- T1135; and
- Auto-fill my return

If you have exclusions that are not listed above, the CRA will not certify your software.

Note: The CRA has the right to change the list of allowable exclusions.

If you intend to apply any of the above exclusions to your software, you must indicate them on your application.

You cannot change your list of exclusions after the application due date.

Please note that exclusions for mobile devices may differ from those for Web, Windows, and Mac products.

If you have exclusions in your software, the Acceptance Testing Division (ATD) will have to custom-design the certification tests it uses in all phases of testing. We will provide you with a Word document with the changes to the applicable certification returns.

If your software is authorized for use with NETFILE, you must list your exclusions on all your point-of-sale materials.



Phases

Testing starts on November 23, 2015 and ends on March 31, 2016.

Note: We ask that all software developers use the following naming convention throughout the certification process when submitting their “.ws” files to ATD, i.e. Cert 01, Cert 02, Cert 03, etc. These numbers should coincide with the numbers on the word documents.

Example: Mary-Ann One = Cert 01, Susan B Two = Cert 02, Paul C Three = Cert 03

Phase 1: Submitting the “.ws” file

All “.ws” files must be submitted to ATD to go through the file compare once they have been accepted through the pre-certification website. You must submit at least one “.ws” file to ATD by January 29, 2016.

Phase 2: Error prevention specification (EPS) testing

Once Phase 1 has been completed, the software products will be accepted for EPS testing regardless of exclusions.

Phase 3: Final verification of the taxpayer files and the printed Form T1273

This includes completely reviewing the taxpayer files and Form T1273, as well as verifying that the drop-down menu on Form T1273 contains the proper codes for the software developers.

NETFILE certification testing process

The CRA realizes that the process for certifying a software product can be lengthy and intensive. The Acceptance Testing Division (ATD) will do its reviews as effectively and efficiently as possible.

Submission of your software products

You can only submit one software product at a time to go through the certification process, unless you have identified your software products as all using the same tax calculation engine.

Additional products from the same software developer

If you have more than one software product, you can choose to submit version 1 of your second and third products if:

- a) version 1 of your first product has been tested;
- b) a 90% success rate is achieved in version 1 of your first product; and
- c) no identical fails of your first product are in the rest of your products.

If the same error is discovered in later products, we will stop testing those products until the first product is certified.

While this should shorten the overall certification time for all your products, it may lengthen the time it takes to certify your first product.



If you submit more than one product for certification, your products are usually processed on a first-in, first-out basis according to the software's performance.

Testing time frames

The CRA will test software products for certification from November 23, 2015, to March 31, 2016.

All products for which at least one ".ws" file has not been submitted to ATD by January 29, 2016, for certification in Phase 1 will be excluded from the certification process.

On March 31, 2016, ATD will stop software certification testing for 2015 returns, regardless of version or phase.

Self-testing of your software

Self-testing your software is an important part of the certification process. Performing the tests using the tools supplied in phases 1 and 2 will ensure the highest standards for delivered products and will speed up product certification.

First verification of the ".ws" files

Phase 1

Objective

The objective is to determine your software's ability to create an electronic record that:

- a) can be formatted according to the specifications outlined in Chapter 4 of the Electronic Filers Manual;
- b) calculates the tax-related fields correctly;
- c) meets the error prevention specifications outlined in Appendix A;
- d) processes all NETFILE return field codes, including the supporting field codes; and
- e) builds a file that can be sent to the CRA in the form of an XML file according to the XML specifications in Chapter 5 of the XML Electronic Filers Manual.

To meet the above requirements and specifications, your software must first be self-tested.

Before the software is submitted to ATD for testing, each software developer has to make sure that their software has been self-tested and the XML schema in the ".ws" files have been validated.



Phase 2

Self-testing of your software

If you have trouble accessing the pre-certification website, contact the Electronic Filing Services Section at CS-SH@cra-arc.gc.ca.

Note

The CRA will not instruct you on how to read specifications or how to program software. Those are your responsibilities. However, if there is information that is unclear or needs to be corrected, you can contact us to clarify or check certain items.

Pre-certification Website

The pre-certification website will be open from November 16, 2015, to October 31, 2016.

Disclaimer

You have to use the pre-certification website to test your tax preparation software before submitting your test returns to the CRA for certification. Every effort is made to maintain this site as an exact duplicate of the production system. We are not responsible for any damages or losses incurred.

Purpose

The pre-certification site was built to test tax software products before they are submitted for certification. The site will let you send certification test returns that you have created and will send you error messages so you can correct and improve your product. Every effort is made to make sure this facility is a mirror of the CRA production environment, so any error messages you get should be the same as those you would get from the production site.

Steps for self-testing your ".ws" files

Prepare the certification test returns from the certification test return Word documents following the instructions in:

- Chapter 4 of the Electronic Filers Manual and its appendices; and
- Error Prevention Specifications (EPS) for NETFILE Software for 2015 Income Tax Returns:
 - Appendix A: Error Prevention Specifications for NETFILE Software
 - Appendix B: Exclusions from NETFILE.

Format the returns according to the NETFILE specifications in Chapter 5, and save the files in the ".ws" format.

Verify your ".ws" files with the XML schemas to identify any XML problems, and make any necessary corrections.



File your “.ws” files through the pre-certification site identified above, and make any necessary corrections. When you have completed the required corrections and the returns have been filed on the pre-certification website, you are ready to submit the “.ws” files to ATD.

Note

It is the software developer’s responsibility to make sure that the “.ws” files are accepted on the pre-certification site before sending them to ATD. If they have not been successfully filed through the pre-certification site or most of the errors have not been corrected, the CRA will not accept them for testing and the product will be suspended for at least two weeks. This suspension will allow the appropriate time for self-testing.

The software developer can use only the social insurance numbers from the test cases (fictitious taxpayers) that are provided by the CRA on the pre-certification site. The site will not accept actual social insurance numbers.

Do not use the social insurance numbers from the certification test returns to send returns to the production system.

Steps for submitting your “.ws” files to ATD for testing

1. After you have corrected any errors, attach a zip file containing all of the “.ws” files to an email and send them to ATD/CRA at t1netfileatd@bellnet.ca.
2. ATD will perform a file compare for each of the test returns. If the criteria for accepting a return are not met, we will call you and you may have to retransmit the returns.

Note

Certain amounts have been supplied for the fields on the returns being tested. If your software calculates an amount that is different from the one supplied for the test return, transmit the calculated amount. Do not override the calculated amount to force a match to the test package because this delays the certification process.

Requirements

All the “.ws” files have to be analyzed and accepted as correct before your product can move to Phase 2.

Certification testing of the error prevention specifications (EPS) and the 20-return limit

Part 1 – Certification testing of the EPS

Part 1 of the second phase in the certification process is the testing of the EPS.

For a complete description of the EPS, see Appendix A of the Error Specifications for NETFILE Software for 2015 Tax Returns document.



Self-testing your software – EPS test cases

We provide the EPS test cases ahead of time. You must conduct these tests on your product and correct any errors found.

It is your responsibility to do quality assurance testing on your products before you submit them for certification. Most, if not all, errors should be identified and corrected before you send a product to ATD for certification. This step will help reduce the time it takes to go through the certification process.

Submitting your software for EPS

After you have done the tests and corrected any errors, provide ATD with a functional copy of your software for the EPS test phase.

To allow EPS testing for Web applications, you have to give ATD the URL for your site.

List of changes and Excel spreadsheet of tips

To improve the speed and efficiency of ATD's testing, please provide us with a list of the major changes to your software for this year.

We also ask that as you perform the self-testing of the EPS test cases using the Excel spreadsheet provided, you create a new column and add tips on how to build fields. By submitting this sheet to ATD, the number of 'tests completed per hour' will increase because less time will be spent figuring out how to build tests within the software, which, in turn, will lead to faster certification times.

Send the list of changes and the Excel spreadsheet with tips to ATD at t1netfileatd@bellnet.ca and Cc the Electronic Filing Services Section at CS-SH@cra-arc.gc.ca.

The list of changes and the Excel spreadsheet of tips are not mandatory but they are highly recommended because they will allow us to achieve faster testing times and test more accurately and efficiently.

Note

Since ATD may have to create multiple files on the software to complete this phase of the testing, file locks should be removed or set at a very high number.

EPS preliminary review

To determine if the software submitted is ready for EPS testing, ATD will preview a pre-determined 10% of the EPS tests chosen from each of the different areas covered by the EPS test cases.

Note

If it seems that your self-testing has not been completed, your product will be returned to you for more self-testing, and certification testing will be halted for two weeks.



ATD will send you a progress report within 48 hours, after an analyst installs your product, becomes familiar with your software, and starts testing it. After the first report, ATD will provide you with status reports every Tuesday and Thursday advising that your testing is ongoing.

ATD will not identify spelling or grammatical errors. Make sure that the grammar and wording of your prompts and references to fields or schedules are correct before you send your product to ATD for EPS testing.

Do not send a new version of your software until the entire first round of EPS testing has been completed, or until ATD asks you to do so. Except for Web applications, you can correct your product as you go along in the certification process. If ATD is conducting EPS tests on a Web application, **do not make changes to the site being tested until the EPS tests have been completed.** You can, however, change your development site based on the feedback you get from ATD.

Note

Please provide ATD with a change log and version number for each subsequent version of your software. ATD will not begin re-testing your product until a change log has been submitted.

Until your product is certified, building the “.ws” option on your production site should be disabled.

Requirements

You are required to have self-tested your software by conducting all of the EPS test cases.

At the EPS preliminary review stage, a pre-determined 10% of the tests taken from each of the different areas covered by EPS testing will be reviewed. The software must have a 90% pass rate. If there is a 90% pass rate on those chosen tests, we will continue EPS testing version 1. If there is a less than 90% pass rate on the chosen tests, the certification process for the software will stop. A new version will not be accepted for 14 calendar days from the date you are notified. The CRA will decide the number of days considered reasonable under the circumstances. This will give you time to do more self-testing using the test cases.

After the wait period has elapsed, you can resubmit version 1, but it must achieve at least a 90% success rate to continue in the certification process. If the software has a 90% success rate after the wait period, EPS testing will resume and that version will be considered version 1 for EPS testing purposes. If 90% is not achieved in the second attempt to pass EPS preliminary review, the NETFILE certification process will stop.

At the EPS stage, the software must also have a 90% success rate on the complete testing of version 1. If the software does not achieve this rate, the certification process will stop. A new version will not be accepted for 14 calendar days from the date you are notified. The CRA will decide the number of days considered reasonable under the circumstances. This will give you time to do more self-testing using the test cases.



After the wait period has elapsed, you can submit version 2. Again, you must have a 90% success rate to continue in the process.

For the next and subsequent versions, the CRA will test all the fails from the previous version and **do sample testing**.

In version 5, the CRA will test only the fails from the previous versions. No random testing will be done.

For all software products, a maximum of five versions will be tested at the EPS stage.

The software product must have 100% success in version 5 or the certification process will stop.

Part 2 – Certification testing of the 20-return limit

Part 2 of the second phase in the certification process is the testing of the 20-return limit.

To protect the integrity of the NETFILE program, each software product must contain a functional limitation or software key that limits the number of returns that can be filed either electronically or in hard copy to 20, including free offerings. The limit of 20 returns is per computer, regardless of the number of licenses, returns, or same-software-product identifiers bought. For Web applications, the limit is per account.

The software will be tested before certification and monitored after certification, to make sure it complies with the 20-return limit:

- within the software;
- when adding licences/keys;
- when buying more returns; and/or
- when buying products with the same software code.

Submitting your software, 21 taxpayer files, and marketing information for 20-return limit testing

After your software product has passed Phase 1, send a copy of your software containing the 20-return limit functionality for the 20-return limit testing by email to the Electronic Filing Services Section at CS-SH@cra-arc.gc.ca.

For 20-return limit testing for a Web application, you have to give the Electronic Filing Services Section the URL for your site.

When you submit your software for 20-return limit testing, you must make sure that the 21 taxpayer files are clearly marked from 1 to 21, and that you show the respective product software code.

If your original product provides for fewer than 20 returns and you choose to sell more returns by licence, key, or otherwise, please provide information on how the



additional returns will be made available to the public. Please make sure you provide enough keys and/or licences to allow us to perform the 20-return limit test.

Requirements

It is required that your software product will pass the 20-return limit testing. No product will be certified for use with NETFILE **unless it has passed the 20-return test.**

Phase 3 – Final verification of the taxpayer files and the printed Form T1273

Final verification of the taxpayer files

The third and final phase of the certification process requires that you submit the “.X15” files to the Acceptance Testing Division (ATD).

If your software has English and French versions or has the option to prepare returns in both languages, you must submit two sets of “.X15” files, one for each language.

Attach the “.X15” files to an email and indicate the language in which they were prepared, and send the email to t1netfileatd@bellnet.ca.

High-speed lines are available to accommodate large file downloads at the above address.

Please do not tamper with the taxpayer files because this delays the certification process.

To complete the final file compare, ATD will create and save the “.ws” files from the “.X15” files provided.

For Web products, you must give ATD access to the “.X15” files by providing the user name and password for each set of “.X15” files.

These “.ws” files will be run through the file compare program and the XML schema will be validated. If any of the “.ws” files fail and they need more EPS testing, only one more version will be allowed. If that version also contains errors, the certification process will end. If all “.ws” files are error-free, the NETFILE software certification process will be considered complete and successful.

ATD will print one return using the software to verify its accuracy and correctness.

Requirements

It is required that the “.ws” files created from the “.X15” files provided will be error-free in the last allowable version.

Final verification of the printed Form T1273

To provide correct and accurate information and to make sure that Form T1273 is acceptable to Agriculture and Agri-Food Canada (AAFC), a printed copy of the



completed Form T1273 from test return no. 15 (modified to include more than 10 occurrences for sections 7 and 8), in both official languages, if applicable, will have to be emailed to the Electronic Filing Services Section at CS-SH@cra-arc.gc.ca for approval.

Changes to the software product may be required if the printed copy of Form T1273 does not meet AAFC specifications. Keep in mind that the ".ws" file should not be built when there are more than 10 occurrences.

When the paper return is received at the CRA, Form T1273 is detached and forwarded to AAFC. If there is information on the back of Form T1273, it gets sent to AAFC and the tax return may be processed with missing information. To avoid this, do not print Form T1273 on the back of another form.

NETFILE certification process – What happens after certification?

The Electronic Filing Services Section will notify you by email when your product has been certified and can be used with the NETFILE service by taxpayers to file their 2015 income tax and benefit returns. You will then be allowed to present your product to the public as NETFILE-certified software. We will start accepting NETFILE 2015 income tax and benefit returns on February 15, 2016.

Certified software products listings rules

- All NETFILE-certified software products will be listed on the NETFILE website's products page. We will try to update the website within two CRA business days.
- After a product's information is updated (when the product is available to taxpayers and the developer's website includes information on exclusions, free offerings, and indicates that the product is certified), the NETFILE website will be updated to include product details. The listings will include the product name, free offerings, and whether the product is compatible with **adaptive technology** or is mobile responsive.
- The details page for the product will contain the product name, the company name, the years the product has been certified (for prior year returns), exclusions a product could have, and the developer's support information.
- The product name listed on the NETFILE website will be the registered name of the product that was certified (i.e., the name you stated on the NETFILE Certification Agreement).
- If your NETFILE product has exclusions, they need to be clearly stated on your website. An example of an exclusion would be when certain credits can be claimed only if the spousal returns are linked.
- Since the CRA provides the NETFILE service, do not include "free NETFILE service" as one of the free offerings you provide to taxpayers.

The CRA reserves the right to hold back posting the certified software product(s) and the relevant information on the CRA website (certified pages) until all conditions listed on this agreement have been met.



Taxpayer version and software release date

We want to make sure that taxpayers are using the certified version of your software. After we notify you that your tax preparation software product has been certified, email your **software release date** to the Electronic Filing Services Section at CS-SH@cra-arc.gc.ca.

The software release date transmitted with a taxpayer's return will be compared against the certification date we have. If their release date is earlier than our certified release date, a Web-response message will be sent to the taxpayer indicating that an update to the software is needed. The taxpayer will have to download a patch from you before resending their return.

When there is a patch made to your software, you must send an email to the Electronic Filing Services Section listing the **changes** made along with your latest **software release date**. A copy of the updated product will also be needed to make sure the most recent version is being used in testing and support.

Pre-certification Website

After you have successfully completed your certification, the pre-certification environment can be used to submit test returns with varying amounts to fine-tune your software. You are encouraged to use our pre-certification environment throughout the program to test later releases of your software product(s). ATD does not help test your patches.

Use of the NETFILE logo after certification

If a software product meets all the requirements of certification testing, and as long as the software developer complies with all the requirements as specified for post-certification as outlined in this certification guide, the software developer will be granted a non-exclusive, personal, non-transferable, non-sub-licensable licence to use the NETFILE logo for the software product version having the CRA software product identifier that has passed certification testing and only as directed by the CRA. The software developer can also state that the software product has passed CRA NETFILE certification testing and is therefore compatible with the CRA's NETFILE electronic filing services.

Service standards

Response/turnaround times

A software product without exclusions can take up to 42 business days to go through the certification process. Any lost time transmitting test files, submitting software products, or providing access to a developer's website for Web applications will delay the testing process and is not included in this time frame.

We will try to respect the above time frame. However, many factors beyond our control can affect the response/turnaround times, and there may be cases where we will need more time to complete the certification. The following are examples of factors that affect turnaround times:



- the number of errors discovered in the product;
- the time lost submitting software products or accessing a website for Web applications;
- the volume of software products in ATD at any given time;
- the time needed to verify requirements or procedures with other areas within the CRA;
- the quality of the product;
- the amount of self-testing that was done;
- if you provided software tips to ATD;
- the user-friendliness of the product (the time needed to learn to manipulate the product);
- if the testing is for a mobile device (generally more time-consuming);
- the number of fails discovered in version 1;
- the number of suspension periods as a result of the fails;
- your turn-around time to fix the errors that are discovered;
- how many versions are needed before 100% success is reached;
- if you have a Web product, whether you make changes to your site during testing (this is strictly prohibited);
- if you tamper with the taxpayer files before submitting them;
- how accommodating you are to ATD's requests; and
- the ease of communication between you and ATD.

Note: The allotted timeframe of 42 business days does not include instances when ATD is not in possession of the software. When a software product is returned for error correction, the period of time that the software is in your possession for review will not count toward the 42 business day turnaround time.

The approximate turnaround times are as follows:

Phase 1 – First verification of the “.ws” files

- 10 business days for processing the certification test returns, performing tax calculation testing, and doing NETFILE format testing

Phase 2 – Certification testing of the error prevention specifications (EPS) and the 20-return limit

- 24 to 30 business days for error prevention testing

Phase 3 – Final verification of the taxpayer files and the printed Form T1273

- 1 to 2 business days

Exclusions

- To prepare test cases for software exclusions, we need 5 to 20 more business days.



Reports

Phase 1 – First verification of the “.ws” files

You will receive status reports daily. If there are problems with the “.ws” files during the first verification phase, an ATD analyst will call you.

Phase 2 – Certification testing of the error prevention specifications (EPS) and the 20-return limit

Certification testing of the EPS

After ATD has finished installing your software and EPS testing has begun, you will receive a written report within 48 hours. All error reporting will begin once you have passed the EPS preliminary review.

You will receive status reports every Tuesday and Thursday afternoon.

Phase 3 – Final verification of the taxpayer files and the printed Form T1273

Final verification of the taxpayer files

During the final testing phase, the ATD analyst will call you to inform you of any problems with the “.X15” or “.ws” files.

Certification testing of the 20-return limit

When the 20-return limit testing has been completed, the Electronic Filing Services Section will email you a report.

Final verification of the printed Form T1273

The Electronic Filing Services Section will review the printed Form T1273 and notify you by email of the status and/or of any changes required to the form.

Testing addresses

Pre-certification Website

<https://apps-ct.cra-arc.gc.ca/ebci/pfno/ws/services/FileReturnService?WSDL>

The pre-certification website will be available from November 16, 2015, to October 31, 2016.

Email address for the Acceptance Testing Division (ATD)

t1netfileatd@bellnet.ca

The host computer email sites at ATD will be available 24 hours a day, 7 days a week after the testing starts on November 23, 2015.

Please write your software code along with your product's application type such as Windows/PC, Web, or Mac in the subject line. To accommodate large file downloads, high-speed lines are available.



Encryption

For the production NETFILE system, the security of data transmitted to the CRA will be handled by Transport Layer Security (TLS 1.2). Secure Socket Layer (SSL) encryption protocol will no longer be supported.

When transmitting files to the CRA for pre-certification, the same TLS encryption is required. No encryption is required when you are sending returns by email, since those returns are created with fictitious taxpayer information.

Certification roles and responsibilities

Software developers

It is your responsibility to provide a product that is ready for the certification process. This includes, but is not limited to, reading the error prevention and XML specifications, building a product according to these specifications, ensuring quality assurance by performing the required self-testing of the product, and preparing and creating the “.ws” file or the printed return and adhering to the NETFILE Certification Agreement.

Canada Revenue Agency

The **Acceptance Testing Division (ATD)** testing team is responsible for testing the “.ws” and “.X15” taxpayer files, as well as the EPS test cases. Please **do not direct questions to ATD** that are not related to specific EPS test cases or specific certification test returns. This will allow more time for testing.

The **Electronic Filing Services Section** is responsible for:

- developing national policy and procedures to facilitate the electronic filing of T1 returns (NETFILE);
- providing service and support for tax preparers, software developers, and taxpayers by providing resources for the *e-Services* Helpdesk;
- developing and testing the electronic filing specifications;
- providing technical support for electronic transmissions;
- establishing processes and guidelines for the registration, suitability screening, and monitoring of electronic filers;
- establishing the operating framework of principles and processes that govern how the CRA and the tax software industry operate together, helping and supporting taxpayers when filing their “.ws” files, and adhering to the NETFILE Certification Agreement;
- overseeing the certification of NETFILE software, which includes, but is not limited to, the NETFILE Certification Agreement, the certification process, the NETFILE Certification Guide, testing and monitoring the 20-limit functionality, reviewing the printed Form T1273, and acting as liaison for the software industry for certification; and
- overseeing the NETFILE program, which includes, but is not limited to, NETFILE support, the NETFILE website (including the software page), parts of the NETFILE Certification Agreement, use of the NETFILE logo, marketing, liaison with the software industry, and any matters regarding NETFILE and statistics.



Communication

Commitment to professionalism and courtesy

You and the CRA agree that all communications will be professional and courteous. Aggressive behavior and harassment will not be tolerated. If you have a complaint, it should be emailed to the Manager of the Electronic Filing Services Section, Mark Conabree, at Mark.Conabree@cra-arc.gc.ca. The CRA will follow its internal policy on "Abuse, Threats, Stalking and Assaults Against Employees" and will investigate any reports of abuse or harassment against CRA employees that may arise during certification testing and at any time before or after certification testing. If a complaint arises alleging that you or your employees or both have harassed or verbally abused CRA staff, the CRA will investigate. Following a preliminary investigation, if the complaint is found to be valid, certification testing will be temporarily halted until the incident is resolved or investigated further. If there is ongoing harassment or abuse from you or your employees or both, the CRA has the right to discontinue all certification testing of your software.

Primary contact

The Acceptance Testing Division (ATD) should receive calls only about specific EPS tests or specific certification returns. For whom to contact on various other topics, see "Getting help" below.

A primary contact in ATD will be assigned to each software product. The primary contact will handle all communication between you and ATD. This will leave the rest of ATD free to test. Note that time spent answering questions will take your primary contact away from testing your product and will increase the time it takes to certify your product.

When you call ATD, you will be asked for your software code and your call will be referred to your primary contact.

Getting help

General tax enquiries

For general tax questions, the CRA website is an excellent resource:

General search page – <http://www.cra-arc.gc.ca/srch/menu-eng.html>

Search tax topics alphabetically – <http://www.cra-arc.gc.ca/tx/ndvdl/menu-eng.html>

Please consult our many publications, like our guides, forms, and information circulars.

For general questions on existing tax rules, call the individual income tax and trust enquires line at 1-800-959-8281.



For questions concerning changes for the upcoming year or new tax legislation, contact ATD if there is a certification return or an EPS test case that covers the scenario. If not, send the question to the Electronic Filing Services Section mailbox.

ATD NETFILE Testing Team

The Acceptance Testing Division (ATD) will start accepting questions when your product has entered Phase 1 of the certification process. They will answer questions only about specific EPS test cases or specific certification test returns.

You can call ATD at 613-946-6060 to leave a message for your primary contact. The CRA accepts collect calls. Service hours are from 7:30 a.m. to 5:00 p.m., Eastern time, Monday to Friday.

All other questions or concerns should be sent to the Electronic Filing Services Section by email at CS-SH@cra-arc.gc.ca.

Electronic Filing Services NETFILE Certification Team

For general help and enquiries on the NETFILE certification process, problems accessing the pre-certification website, or to get access to the Early Access site, which is given on a yearly basis, please email CS-SH@cra-arc.gc.ca.

Electronic Filing Services NETFILE Program Team

For help with marketing, use of the logo, the NETFILE website, support desk issues, NETFILE program issues, or statistics, please email CS-SH@cra-arc.gc.ca.

Electronic Filing Services NETFILE Certification and Program Team Leader

TBD

Electronic Filing Services Section Manager

Mark Conabree (email Mark.Conabree@cra-arc.gc.ca)

Electronic Document Distribution System (EDDS)

For access to EDDS or to update your contact information, contact EDDS by email at EDDSADMIN@cra-arc.gc.ca, by fax at 613-941-3644, or by mail at:

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