Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	eTax
Item:	Spec Tax Request Flow
Meeting Date:	05-Jun-2018
Attendees:	Andrey Safonov, Liam Vearer, Kacy Roberts, Lise Sarah, Donner Trinidad, Mikaela Deboer, Michael Campbell, Lam Louise, Nancy MacNab, Nathan Staples, Jennifer Harbottle, Lisa Dafoe, Cynthia Kennedy, Kristina, Luzzi, Keri Taylor, Megan Forest, Jo-Anne DiGeorgio, Catherine Black
Regrets:	JK Farris, Steven Emery
Author:	Andrey Safonov

Agenda:

- Demo of Spec Tax Declaration
- Policy Updates

Minutes:

1. The flow of BC Resident Test is a bit unclear, for individuals comes after we collected SIN.
   - SIN doesn't guarantee citizenship. Should be asked separately.
2. For Corps/Trusts Canadian/BC Resident test comes after exemptions? Flows should be consistent between paths. Knowing that information upfront could limit amount of exemptions on the screen.
   - We are going to move the flow around a bit for this one.
   - Possibility of resident test to be before exemptions.
3. Need for offense warning in the beginning of the request? We are scaring them at the end anyways?
   - Once wording is provided we will review whether or not we need one upfront and then at the end.

Policy Updates:
- There is possibility of asking for PID instead of Folio ID.
- In case of multiple PIDs for same folio we will treat as one submission whichever PID was used.
- Currently policy is figuring out corner cases of the declaration.

Action Items:

Due Date	Action Description	Status	Responsible
15-Jun-2018	Review flow of web request and provide feedback	Complete	Andrey Safonov

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	Reports
Item:	Interfaces Report Inventory
Meeting Date:	27-Aug-2018
Attendees:	Ross MacDonald, Toby Harris, Cynthia Kennedy, Brad Benoit
Regrets:	
Author:	Brad Benoit

Agenda:

Go through list of reports provided by Ross

Minutes:

Reports identified:
1. PTB-BCA Roll List
2. BCA Roll Change Summary (Rural)
3. BCA Roll Totals
4. BCA Roll Totals (file)
5. Property Ownership Changes per Cycle
6. LTSA Name Matching
7. BCA SPT Flag Report

Follow up will be done on these reports and they will be added to Delivery Workbench. Most of discussion will need to be around #5 with Policy to determine requirements around that reporting.

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	eTax
Item:	Doc Group - CAN, BC test, IDs, Summary
Meeting Date:	04-Jul-2018
Attendees:	Andrey Safonov, Kacy Roberts, Liam Vearer, Nancy MacNab, Catherine Black, Michael Campbell, Donner Trinidad, Mikaela DeBoer, Brian Ma, Jo-Anne DiGeorgio, George Pannu, Bryce Smith, Keri Taylor, Toby Harris, Lisa Dafoe, Kally Khaira, Amber Bourbonnais, Von Buchholz Garth, Lam Louise, Oprescu Lidia
Regrets:	JK Farris, Sarah Lise, Nathan Staples, Kristina Luzzi, Thyvold Olav
Author:	Andrey Safonov

Agenda:

- Demo of latest changes
- Canadian Citizenship, BC Residency test before ID collection for all taxpayer types (excludes First Nation Government and Other)
- To identify the property one must provide, Roll, Jurisdiction and Letter ID instead of PID or folio number

Minutes:

Requirements and changes:

- Canadian Citizenship, BC Residency test has been moved before ID capture. This will help to determine what IDs need to be collected.
- Canadian Citizenship, BC Residency test is now asked for Corporations and Trusts upfront for
  - consistency
  - to prevent them being in the middle of the request and realizing they don't have information from interest holders to complete the request
  - to narrow down applicable exemptions
  - to avoid them having to answer the questionnaire multiple times across properties
- To identify the property one must provide, Roll, Jurisdiction and Letter ID
- Roll and Jurisdiction are familiar to most home owners as it appears on the BCA Assessment where folio number is made up number
- PID is not good option since it cannot identify the property. It will introduce unnecessary screen where user needs to select their folio numbers in event of PID belonging to multiple folios. Folio numbers are not familiar to people.
- PID also has many to many relationship with folios. Folio can have many PIDs, PIDs can have many folios. Very confusing to the user.
- The Roll and Jurisdiction number will be printed on notice to declare for ease of entering.
- Letter ID appears on the header of the notice and is unique, follows the following format L0079201280
- Using access code has been removed since there are too many access, enrolment, continuation codes that might get taxpayer confused.
- Letter ID doesn't suffer from issues like I and l, O and 0.

Feedback received:

- Make jurisdiction a drop down or more user friendly
  - Calculate the roll mask based on Jurisdiction provided
- Add folio number to the property summary 'is this you?'
- Action Item: Filter exemptions based on previous details
- Contact details: Don't require contact name for individuals who are not using an authorized rep
  - Require details for:
    - Authorized Reps
    - Corporations
    - Trusts
    - First Nations
    - Other
- Place summary above certification
- Place a visual mask on Date of Birth
- Highlight the submit button or reposition

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	Mail
Item:	ST - Initial Mail Requirements
Meeting Date:	31-Dec-9999
Attendees:	Catherine Black, Kacy Roberts, Cynthia Kennedy, Toby Harris, Nancy MacNab, Sarah Infanti, Ross MacDonald, Sarah Lise, JK Farris, Megan Forest, Barb Robertson, Keri Taylor
Regrets:	Louise Lam, Jennifer Harbottle, Liam Vearer
Author:	Brad Benoit

Agenda:

- Headers
- Footers
- Envelopes
- Name and Address Rules
- Initial Mailout
- Returned Mail
- Carbon Copy
- Letter Inventory
- Registered Mail

Minutes:

- Headers
  - See example
  - secondary ID? Location address if the account is one per property
  - Brad will attach example to minutes
- Footers
  - See example
  - Should be able to use template and change for specific parameters
- Envelopes
  - New? Leverage PTB's current envelopes?
    - Likely creating a new PO Box - Louise should know who to ask to get this started
    - Standard envelope likely #10 envelope - Brad will reach out to Trisha Kane to start ball rolling.
    - Return envelopes? Unlikely
- Name and Address Rules - Configurable for each mail template
  - Likely use standard name rules
    - Legal
    - DBA
    - Alias
    - Etc.

- Address rules:
  - Mailing
  - Location
  - etc.
- Initial Mailout
  - Volume? ~1.7M owners (1M properties), could be staggered
  - Content? May include inserts
  - Addresses? - BCA data
    - Could be linked to flag on BCA data
  - Brad will look into grouping into same envelope if same address/name/BCA ID for initial mailout
- Bulk Mail Codes
  - Unlikely that this is a good idea, due to entity structure
  - Hard to justify sending two letters with different address blocks to the same place
- Returned Mail
  - Depends on PO Box - New PO Box
  - PICS might have some answers as to the best model for generating an outreach like this - Barb will bring it up in the meeting next week (Louise is meeting with PICS)
  - High volume initial mailout we may not want to receive work items for each letter
    - Could look up RPT numbers to extrapolate
  - Returned mail work items for any further letters
- Carbon Copy
  - Is there need?
    - Could be liable for all owners, may require during collection process - Similar to director liability, would want to keep process standard (manual or auto)
    - manual carbon copy for estates, special requests etc.
- Letter Inventory
  - Next step
    - Registry letter
    - Tax Notice
    - RFI - May not be necessary until after billing
    - Registration confirmation letter? - could be good information to include on outreach letter but unlikely to be separate letter
- Registered Mail
  - Any need?
    - Unlikely that this would be needed
- Paper form? - is this a template that we will need to provide? Liam should have answer
  - May be separate forms for different entity types

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	eTax
Item:	Doc Group - Multi Property Declaration
Meeting Date:	25-Jun-2018
Attendees:	Andrey Safonov, Liam Vearer, Catherine Black, JK Farris, Sarah Lise, Michael Campbell, Nathan Staples, Donner Trinidad, Mikaela DeBoer, Brian Ma, Jo-Anne DiGeorgio, George Pannu, Bryce Smith, Keri Taylor, Kristina Luzzi, Toby Harris, Lisa Dafoe, Kally Khaira, Amber Bourbonnais
Regrets:	Kacy Roberts, Nancy MacNab
Author:	Andrey Safonov

Agenda:

Demo of a multi property submission.

Questions:

Should user be allowed to submit multiple submissions separately given that they can do it under one request?

What happens in event of multi submission?

Which address gets treated as the true one?

Minutes:

1. Should user be allowed to submit multiple submissions separately given that they can do it under one request?

   - User should be allowed to submit multiple submissions. Bad user experience if user prevented from doing so.

   - A warning will be done that they have an ongoing submission in progress, and they should check their email box.

2. What happens in event of multi submission?

   - If the owner information gets entered 1:1 as the previous submission and its just another property, we will append it to their account automatically.

- If the entity information matches between different submissions however the owner responses are different (Canadian, BC Resident), they will still be merged into one account.

- The responses provided will only apply to the property/properties on the declaration and will not affect other properties on the account from different declarations.

- This process will be done automatically with no upfront review.

3.
Which address gets treated as the true one?

- The latest submission will be taken for address purposes in event of multi submission.

4.
The spouse income transfer is a transfer in rather than transfer out.

- A taxpayer can specify how much of their spouse's income they want to use for their declaration.

- They also must provide their BC income.

- The income information is only required for non BC residents that are not exempt.

5.
If not exempt and mail consolidation or different mail address is requested?

- It will be asked as a question, and we will use the BCA mailing address where primary residence was selected as a default address for communication, in event of multiple addresses

- If they do not wish to receive mail there, they can specify a different address.

- There has to be one address per one or many properties.

- One address per entity per account.

6.
I am an individual, but also have interest in corporation. Can I complete one declaration?

-

Since owner information creates two different flows, they must create two separate declarations.

-

The initial outreach will be responsible for educating the user to do so.

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**
05-Jul-2018	Provide criteria for exemptions	Complete	Louise Lam

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	Interfaces
Item:	SPT BCA Folio data
Meeting Date:	21-Aug-2018
Attendees:	Ross MacDonald, Catherine Black, Jackson Williams
Regrets:	
Author:	Jackson Williams

Agenda:

Minutes:

Agenda

- Review plan to make BCA Assessment Roll folio data available for SPT
  - Unlike RPT, folios will not be registered entities
  - Instead, mostly read-only view provided
- Data Elements
  - Review data elements from Assessment Roll required for SPT
  - Any additional data elements needed for manual review or downstream system processes?
    - Owners – add link to SPT account from Folio
  - Edit any data elements
    - Spec Tax Assessed Value
      - Required. Possible scenario is court case past a certain time period – BCA is not responsible to apply valuation changes past something like five years. Provide ability for PTB to override these values on period.
    - Apportionment? Currently adding new folio not supported…
      - Hopefully not required, because the purpose of RPT apportionment is to break tax among new owners. This doesn't apply to SPT, because the liable owner is whoever owned the folio on Dec 31. Would not split tax among new owners.
      - However, Ross suggests this might be needed if folio added in SUPP 2, and business cannot wait until SUPP loaded.
      - **Action Item:** Ross to follow up with business if we need ability to manually add folios, outside of BCA
  - Search
    - How will users need to search for folios?
    - Note, folios for each Spec Tax owner will be listed and linked under the SPT account Period Attributes

Definition - Maintain BCA Folios for SPT

Viewing

Provide a method to easily view BCA Folio data.

Currently only Rural folio data can really be viewed, by looking at the registered folio customer. Speculation Tax will include Muni folios, so must have a location to view roll data

Editing

Some attribute(s) occasionally need to be overridden by users
- SPT assessed value
  - Allow users to override through the Folio Viewing screen
  - When new Roll comes in (SUPP) replace overridden values. Returns will handle creating work items or suspending the return as needed, see returns definition item.

Data elements

Folio
- Jurisdiction
- Roll Number
  - Change: Add Folio
  - Change: Delete Folio (Not on Roll)
  - Change: Delete Folio (SUPP)
  - Change: Renumber
- Property Location Address
  - Change: Location Address Change

Folio-Period

Must be maintained separately for each tax year.
- Candidate for Speculation Tax flag
  - Change: SPT Candidate Added
  - Change: SPT Candidate Removed
- Speculation Tax Assessed Value
  - (school based class 01 land and improvement **gross** values) - (taxable farm outbuilding values)
    - Total farm outbuilding value (FOB) = improvement value under exemption code 21
    - If FOB <= 50,000, then TFOB = 0; Else:
    - TFOB = FOB – MAX(50,000, FOB * 0.875)
  - Change: Valuation Increased
  - Change: Valuation Decreased

- Change: Overridden Value Replaced
- Legal Description
  - (used for LTSA-owner matching)
  - Change: PID added
  - Change: PID removed
- Exempt Tax Codes
  - (Informational, part of deriving Spec Tax assessed value)
  - * add
  - Change: ETC added
  - Change: ETC removed
- Minor Tax Codes
  - (Informational, possibly part of BCA determining SPT candidate flag?)
  - * remove, no relevance to SPT
- Sales
  - (used to determine if a ownership change was effective before Dec 31st cutoff)
  - Change: Sale added
  - (no removal, as BCA provides top 3 latest sales, rather than the full history. We must save all sales they provide)
- TBD
  - (informational, used by BCA to set Spec Tax Candidate flag)
  - Actual Use code
    - (input to SPT Candidate flag)
    - * add
  - Neighbourhood code
    - (input to SPT Candidate flag)
    - * add
  - Tenure Code
    - * add
  - Regional District
    - (input to SPT Candidate flag)
    - * add
  - Regional Hospital District
  - School District
  - Land Dimension
  - Flags:
    - Vacant
      - (sounds relevant to SPT)
      - * add
    - Police Tax
      - * delete
    - BC Transit
      - * delete
    - Additional School Tax
      - * add
  - Manufactured Home Numbers

- No relevance to SPT

Folio-Period Owners

Must be maintained separately for each tax year.
- Ownership set as of Dec 31 determines liability. Note, Ownership **Groups** are ignored for the purpose of SPT. Liability is at the individual level.
    - Change: Owner Added
    - Change: Owner Removed
    - Change: Owner Reinstated
- Equity Type
    - Change: Equity Type Change

Folio Owner data

Shared across all periods - to facilitate name/address updates
- Name
    - Change: Name Change
    - Change: Name Change - Cosmetic
- Mailing Address
    - Change: Owner Address Change
    - Change: Owner Address Change - Cosmetic

Owners liable for Speculation Tax are defined as:
- Folios with BCA flag "Candidate for Speculation Tax"
- BCA Ownership on Folio as of Dec 31 on the tax year
    - Largely set by Complete Tax Roll for the tax year
    - Exception:
        - Applications submitted to LTSA on or before Dec 31, but registered later. TACS must monitor Weekly Rolls produced after Dec 31 for owner changes related to "Sales" with application dates prior to Dec 31st.

Searching

Search SPT folios using criteria:
- + Jurisdiction & Roll Number
- + Parcel ID
    - Can change year over year.. do we need ability to search for prior years or specific period?
        - Proposal – search pids for all periods, but grey out parcels that are not on most recent period
- + Owner Name
    - Can change year over year
- + Property Address

Registered SPT owners can be searched through regular TACS search, using Name, Address, Owner ID. This is out of scope of this definition.

Action Items:

Due Date	Action Description	Status	Responsible
31-Aug-2018	Determine if need ability to manually add folios, outside of BCA rolls	Complete	Ross MacDonald

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	Reports
Item:	Customer and eTax Report Inventory
Meeting Date:	30-Aug-2018
Attendees:	Brad Benoit, Kacy Roberts
Regrets:	
Author:	Brad Benoit

Agenda:

We'll go through a list of reports needed for SPT relating to Customer and eTax areas. Using this list Brad will enter each report needed into Delivery workbench and assign them to the functional teams for check-in and development. Kacy, can you provide a list of reports that could be needed so we can discuss on Thursday? We won't need detailed explanations for any of these at the moment, just a proposed title and brief description/purpose for each report.

Please feel free to forward this meeting invite to anyone else who should be included in these discussions.

Minutes:

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	eTax
Item:	eTaxBC - Registration
Meeting Date:	15-May-2018
Attendees:	Safonov, Andrey, Roberts, Kacy, MacNab, Nancy, Black, Catherine, Farris, JK, Lise, Sarah, Vearer, Liam, Lam, Louise, Campbell, Michael, Trinidad, Donner, Ma, Brian, DeBoer, Mikaela, Staples, Nathan, DiGeorgio, Jo-Anne, Thomas, Dianne, Thoroughgood, Danna, Pannu, George, Smith, Bryce, Nemec, Kim, Harbottle, Jennifer
Regrets:	Thyvold, Olav, Emery, Steven, Hawkshaw, Steve
Author:	Andrey Safonov

Agenda:

- Demo
- Policy Updates
- When will the flows be finalized? Example: Individual, corporation flows.

Minutes:

When will the flows be finalized? Example: Individual, corporation flows.

- 1-2 weeks timeline for flows to complete.

Requirements:

- Request has to be lightweight and easy to complete.
- Request has to be one entry point for multiple flows: corporation, individuals.
- If the application is filled out by agent, the wording should change accordingly.
- Request has to have a certification page.
- Request will include a FOIPPA statement.
- Summary page should include key fields answered in the application.
- Any complex terms need to be broken down with a label next to the field.
- The wording has to be short and use plain language

Devices, Resolution Support

- The application will be developed for all screen sizes: desktops, laptops, mobile, tablets.
- Resolution: 1024x768 and above. The lower resolutions are still supported however additional scrolling will be required.
- Devices: iPhone 5/SE and above. Samsung Galaxy S5 and above. The lower, older models are supported however additional scrolling will be required.

Action Items:

Due Date	Action Description	Status	Responsible
30-May-2018	Provide the flows for Individual, Corporation and others	Complete	Andrey Safonov, Liam Vearer

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	Reports
Item:	Mail and Outreach Report Inventory
Meeting Date:	31-Aug-2018
Attendees:	Brad Benoit, Barb Robertson
Regrets:	
Author:	Brad Benoit

Agenda:

We'll go through a list of reports needed for SPT relating to Mail and Outreach functions. Using this list Brad will enter each report needed into Delivery workbench and assign them to the functional teams for check-in and development. Barb, can you provide a list of reports that could be needed so we can discuss on Friday? We won't need detailed explanations for any of these at the moment, just a proposed title and brief description/purpose for each report.

Please feel free to forward this meeting invite to anyone else who should be included in these discussions.

Minutes:

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	Training
Item:	1st Initial Meeting
Meeting Date:	31-Dec-9999
Attendees:	Keri Taylor, Megan Forest, Jennifer Harbottle
Regrets:	
Author:	Jennifer Harbottle

Agenda:

Agenda
- Introduction
- Invites to all Requirements Meetings - SP Tax
- Overview of FCR

Minutes:

- Introduction
  - Done
- Invites to all Requirements Meetings - SP Tax
  - Communication sent to Developers
- Overview of FCR
  - Information sent access to Delivery Workbench

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	Training
Item:	Speculation Tax Training Resource Discussion
Meeting Date:	31-Dec-9999
Attendees:	Kally Kahira, Louise Ford, Jennifer Harbottle, Megan Forest
Regrets:	Louise Lam, Steven Emery
Author:	Jennifer Harbottle

Agenda:

1. How many lines of business are being created for Speculation Tax? (Audit Group? Validations Group? Compliance Group? Operations Group?)
2. How many end users will belong to the newly minted Speculation Tax?
3. Is there a plan in place as to how many employees/newbies will be allocated to each line of business?
4. How many trainers can be provided? (we typically recommend 2 per line of business)
5. Currently, we have training set for each portion of the ST rollout, and they line up with implementation dates- but utilization dates are more important to the training team. We need to know dates that the system plans on being used- not just functioning (we cannot offer more than tentative dates until we have this information)
6. Is there a plan in place for phone assistance for taxpayers, or is this still to be determined? Tier 1? Maximus?

Provide Deadline for Trainer Assignment-

Clarify your understanding of Kerry's team's role.

Minutes:

- How many lines of business are being created for Speculation Tax? (Audit Group? Validations Group? Compliance Group? Operations Group?)
  - not ready
- How many end users will belong to the newly minted Speculation Tax?
  - not ready
- Is there a plan in place as to how many employees/newbies will be allocated to each line of business?
  - not ready
- How many trainers can be provided? (we typically recommend 2 per line of business)
  - will be provided by August 15th
- Currently, we have training set for each portion of the ST rollout, and they line up with implementation dates- but utilization dates are more important to the training team. We need to know dates that the system plans on being used- not just functioning (we cannot offer more than tentative dates until we have this information)
  - Utilization will not occur until January
- Tentative dates for Sandbox once TIer 3 (FAST Methodology) has been delivered - December 10, 2018, to January 7, 2019.

Concern surrounding having enough space to train the participants will be mitigated by the fact that they will

have completed their refresh, and a small classroom space on the fourth floor will be available to train concurrently with the TACS Training Room
- Is there a plan in place for phone assistance for taxpayers, or is this still to be determined? Tier 1? Maximus?
    - Yes, Maximus will be taking on all Tier 1 phone calls, tier 2 will be directed to SPT
    - Heather McLaughlin will train on this
    - A boardroom on the 4th floor can be provided for Heather to deliver this, so as not to monopolize the training room.

Provide Deadline for Trainer Assignment- August 15th
- Heather McLaughlin- final decision
- Kerry & Amber- Under Review

Clarify your understanding of Kerry's team's role
- Kerry's team will be responsible for providing:
    - job aids for Maximus, Tier 1 and SBC
    - formulating comprehensive Business Processes and documenting them
    - potentially using the TACS Training Team's processes along with their own to create a manua
    - If we receive agreement, they may also become our trainers

Action Items:

Due Date	Action Description	Status	Responsible
08-Aug-2018	Approve Master Training Plan	Complete	Louise Lam
15-Aug-2018	Confirm Trainer List for TACS Trainers	Complete	Louise Lam, Kally Khaira
31-Jul-2018	Send out Master Training Plan with Necessary TBD fields	Complete	Megan Forest
31-Jul-2018	Establish Plan for Last MInute As Needed Training for phone support	Complete	Megan Forest, Jennifer Harbottle

Organization:	British Columbia, Ministry of Finance
Project:	ST - R1
Definition:	eTax
Item:	eTaxBC - Individual, Corporation Flows
Meeting Date:	24-May-2018
Attendees:	Safonov, Andrey, MacNab, Nancy, Black, Catherine, Lise, Sarah, Vearer, Liam, Thyvold, Olav, Lam, Louise, Campbell, Michael, Trinidad, Donner, Ma, Brian, DeBoer, Mikaela, DiGeorgio, Jo-Anne, Thomas, Dianne, Thoroughgood, Danna, Pannu, George, Nemec, Kim, Harbottle, Jennifer
Regrets:	Roberts, Kacy, Farris, JK, Emery, Steven, Staples, Nathan, Hawkshaw, Steve, Smith, Bryce
Author:	Andrey Safonov

Agenda:

- Demonstrate web request manager
- The individuals/corporation flows progress

Minutes:

- Every owner will have to provide SIN.
- Every corporation will provide BN.
- However for some paths SIN will not be asked at the moment of registration, for example renters SINs are asked at a later point.
- If somebody wants to get their registration completed on their behalf, they first need to fill out an authorization form, allowing that person to do so.
- The person authorized will then have to attach the form to the registration, which may deter them from doing so in the first place and just get the owner to complete their own registration.
- Vancouver had a registration rate of 98% for its empty homes tax.
- There will be no penalty for registering late regardless of your exemption status.
- Registering late and registering on time will follow same process and same access code.
- New owners are exempt for the first year (there are about 200,000 property transfer tax returns filed each year for properties in the spec tax area).
- Calculator tax estimator on Ministry website (maintained and build by Ministry Web Site Public Outreach) not eTaxBC.

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Assessment information and tax calculation
Meeting Date:	30-May-2018
Attendees:	Toby Harris, Louise Lam, Michael Campbell, Andrey Safonov, Keri Taylor, Cynthia Kennedy, Mikaela DeBoer, Donner Trinidad, Liam Vearer, JK Farris, Brian Ma, Sarah Lise
Regrets:	
Author:	Donner Trinidad

Agenda:

Gather information about:
- Tax assessment
- Speculation tax calculation
- Amendments
- The details that will be displayed on the return (not the tax notice)
  - This will be for ministry user's information on the speculation tax assessment for a particular property owner.
- Return layout
- Rules and validations

Minutes:

Speculation Tax assessment information

Filing frequency: Annual

Taxation year end: December 31

Billing date: Registration opens sometime in January. Tax notices go out in April. Billing looks up the current list of people who registered and declare eligibility for exemption at the time before sending tax notice.

Due date: July 2nd or the next business day

Deadline to declare an exemption - an owner may declare their exemption from the tax no later than December 31 of the third year following the tax year for which the exemption applies. This means, for example, an owner will have until December 31, 2021, to declare their exemption for the 2018 tax year.

Transitional rules for 2018 taxation year is no longer applicable. Schedule above applies.

Speculation Tax calculation

Property value

The tax will be imposed on the assessed value of the property on the latest roll. For the 2018 year this will mean the 2019 roll. The 2019 roll is based on value as of July 1, 2018. Assessed or gross value is both the land and the improvement values added together. Values of any farm outbuildings should be excluded (like HOG calculation).

Action Item(Liam): Confirm if Class 9 land values will be included in the taxable property value besides Class 1.

Taxable property value that is less than or equal to $150000 will be exempted from the tax.

Rate

Fee simple owner

2018 - 0.5% across the board for all targeted properties

2019 - onwards
- Individuals
  - 0.5% for BC Residents that are Canadian citizens/permanent residents)
  - 1% for other Canadians
  - 2% for foreigners and satellite families
- Corporations
  - 0.5% if the corporation can establish that all corporate interest holders of the corporation are "BC residents";
  - 1% if the corporation can establish that all corporate interest holders of the corporation are either "BC residents" or "other Canadians"; and
  - 2% otherwise
- Did not register
  - 2% for all property owners

Action Item (Liam): Provide tax rates for Trusts

Ownership interest

All property/folio owners in BCA assessment as of December 31st will be assessed for speculation tax. They have a time period to register and declare an exemption. Data from both BCA and LTSA by end of every taxation year will be used when assessing speculation tax. Will utilize PID information on folios to retrieve title from LTSA that has ownership % interest.

The branch will have to manually check the property and work out the % ownership interest for each owner in cases when ownership % interest or owner group is different on multiple PIDs.

Different from fee simple owners, there is normally one life estate holder who will be 100% liable for the tax. In instances where there are multiple estate holder, liability will be split among all the life estate holders.

Also, long term Crown and municipal property lease holders will be liable for speculation tax. However, LTSA would not have % ownership interest for these lease holders. Lease holders will be identified through the BCA equity type, please see below:

BCA Equity type

#s

15 - Occupier Of Crown Property Under Tenure [AA S.26]

2065

17 - Holder - improvements only [AA S. 30(1)]

1395

18 - Simply Occupies Crown Land

1377

24 - Occupier Of Municipal Property Under Tenure [AA S.28]

657

26 - Occupier - Otherwise Exempt Property under Tenure [AA S. 27]

97

27 - Simply Occupies Municipal Property

13

28 - Simply Occupies Otherwise Exempt Property

3

Action Item (Liam): Confirm how % ownership interest will be set for liable lease holders by looking into how many properties subjected to tax fall in this criteria.

Action Items:

Due Date	Action Description	Status	Responsible
15-Jun-2018	Provide tax rate(s) for Trusts	Complete	Donner Trinidad
15-Jun-2018	Confirm how % ownership interest will be set for liable lease holders by looking into the number of properties subjected to spec tax fall in this criteria.	Complete	Donner Trinidad
15-Jun-2018	Confirm if Class 9 land values will be included in the taxable property value besides Class 1	Complete	Donner Trinidad

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Training
Item:	SPT Training Requirements- Date change possibilities
Meeting Date:	31-Dec-9999
Attendees:	Louise Lam, Sarah Lise, Megan Forest, Divya Kapila, Jennifer Harbottle, Louise Ford, Steven Emery, Kally Khaira, Silkca Hinners, Heather McLaughlin
Regrets:	Leah Winker
Author:	Divya Kapila

Agenda:

The TACS training team has some further questions regarding the delivery of your tier 3 training and dates.

Here are some questions we would love for you to consider prior to the meeting:

1. We have received confirmation that SBC staff will require training no earlier than January 2nd, we have accommodated this into our current training plan. Our question is, does that also apply to internal staff that will require classroom training?
   1. Between January 2nd and January 15th there may not be enough time to ensure that all users are trained before the initial mail out.
2. The tier 1 training (SBC, Maximus, and RCS as auxiliary) is to be handled by Heather McLaughlin and it focuses heavily on the declaration. Does Heather have any capacity to also assist in the delivery of the tier 2 training portion (just of the declaration) or is she strictly to be assisting only the tier 1 staff?
3. There is some potential to record Heathers delivery and create a video. This video could be a pre-requisite to the internal tier 3 classroom training for PTB staff. This would mean everyone has the same base of knowledge and the tax payers will appreciate the consistency. However, Heather would need to be comfortable with recording her session, but the alternative is considerably more deliveries of her training material.
4. Leah Winker has indicated that she has multiple different objectives and we need better line of sight on her true capacity as a trainer. If we need to be creating her portion of the leader guide on her behalf, we need to know this early and not be blindsided by it closer to the delivery day. If her capacity is only to deliver the training, not create the material, then we need to know that. We don't want to ask something of her that is unrealistic, so we want to be proactive about the potential for burnout.
5. What kind of tasks can tier 1 staff be reasonably asked to complete by the taxpayer?
6. Example- Will they need to be able to look up letter IDs in order to assist taxpayers who are having trouble with an online declaration if they are missing it?6.
7. We have some date change options available to increase the amount of delivery time available to you in November and December. This would alleviate a lot of stress for participants away on vacation by having more dates available for re-do, as well as ensure that users needing additional support can have time to debrief with the trainers.
8. Silkca had mentioned that there was some frustration surrounding the communication of documents used in other rollouts, and also the challenge of working on material that becomes redundant following a change in development.

New objectives may come to light closer to the meeting date, in which case, we will edit the agenda.

Please let us know if you have any questions regarding the above. We look forward to meeting with you.

Minutes:

1. We have received confirmation that SBC staff will require training no earlier than January 2ⁿᵈ, we have accommodated this into our current training plan. Our question is, does that also apply to internal staff that will require classroom training?
   1. Between January 2ⁿᵈ and January 15ᵗʰ there may not be enough time to ensure that all users are trained before the initial mail out.
      * The training needs to all take place after the new year.
      * We need to organize with the EHT rollout to ensure that we can use some of their scheduled delivery time.
2. The tier 1 training (SBC, Maximus, and RCS as auxiliary) is to be handled by Heather McLaughlin and it focuses heavily on the declaration. Does Heather have any capacity to also assist in the delivery of the tier 2 training portion (just of the declaration) or is she strictly to be assisting only the tier 1 staff?
      * Yes Heather will be handling both the tier 1 and tier 2 aspects of the declaration training.
3. There is some potential to record Heather's delivery and create a video. This video could be a pre-requisite to the internal tier 3 classroom training for PTB staff. This would mean everyone has the same base of knowledge and the tax payers will appreciate the consistency. However, Heather would need to be comfortable with recording her session, but the alternative is considerably more deliveries of her training material.
      * Awaiting Heathers decision between developing the course and recording the session
      * Or having the TACS Training team deliver her portion just for the recording if she is uncomfortable being in the video herself
4. Leah Winker has indicated that she has multiple different objectives and we need better line of sight on her true capacity as a trainer. If we need to be creating her portion of the leader guide on her behalf, we need to know this early and not be blindsided by it closer to the delivery date. If her capacity is only to deliver the training, not create the material, then we need to know that. We don't want to ask something of her that is unrealistic, so we want to be proactive about the potential for burnout.
      * Commitment to meeting the training time commitment requirements received from Kally.
5. What kind of tasks can tier 1 staff be reasonably asked to complete by the taxpayer?
   1. Example- Will they need to be able to look up letter IDs in order to assist taxpayers who are having trouble with an online declaration if they are missing it?
      * Delivered and asked them to consider.
6. We have some date change options available to increase the amount of delivery time available to you in November and December. This would alleviate a lot of stress for participants away on vacation by having more dates available for re-do, as well as ensure that users needing additional support can have time to debrief with the trainers.
      * Date change options were declined in favor of January training delivery.
7. Silkca had mentioned that there was some frustration surrounding the communication of documents used in other rollouts, and also the challenge of working on material that becomes redundant following a change in development.
      * Silkca has had our commitment as of Friday to share as much as we can with her in order to assist her process to that we don't bump up against this frustration as often in the future.
      * This activity, while it may seem redundant, is not a waste of time by any stretch.

Action Items:

Due Date	Action Description	Status	Responsible
	Tier 1 Staff Tasks	Open	Deborah Brouwer, Kally Khaira
	Update Master Training Plan	Complete	Divya Kapila
	Action Item	Complete	Megan Forest
	Follow up with EHT personnel	Complete	Megan Forest

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	Internal - 19-11-2018
Meeting Date:	19-Nov-2018
Attendees:	Nathan MacNeil, Jodi Whiteman, Mustafa Abousaleh, Liam Cline, Hayden Toews, Alexa Breeland
Regrets:	Andy Lusk
Author:	Mustafa Abousaleh

Agenda:

- Rollouts Work
- Team schedules
- Rollouts work

Minutes:

Team resources:
- Liam:
    - Notify taxpayer of any changes to penalty and interest.
        - Get the legislation in line with the ITB programs.
        - Manually issued letter.
    - SQRs:
        - SOFA Changes
        - Bad Debt Allowance
- Jodi:
    - CRA Setoff program - Child subsidy.
- Nathan MacNeil:
    - SPT declaration leads:
        - BCA changes processing.
        - Verification on declaration items.
    - EHT Discovery
- Hayden:
    - OG Invoices follow ups.
- Mustafa:
    - Client samples - E2E
    - SPT MNP
- Alexa:
    - EHT:
        - EHT Collection and Delinquency testing
    - SPT Collections:
        - Update letters that require the Tax Sections.
        - Joint Collection: following up with RMO to discuss the issues with the DL collection

approach.
- OG:
  - Marginal vs. Ultramarginal reports.
- ~~Andy:~~
  - ~~SPT NOFA is sent to PICS~~
  - ~~SPT Billing:~~
    - ~~Changed the flow of billing.~~
  - ~~SPT Refunds: 98% complete testing.~~

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Weekly Followup - 20181115
Meeting Date:	31-Dec-9999
Attendees:	Cynthia Kennedy, Toby Harris
Regrets:	
Author:	Brian Ma

Agenda:

- Pending application
- Manual SPT value update (works) + work item (not working) - brianma 73
- SUPP slices - brianma 72
- Test SUPP & declaration change on the same day - brianma 75
- Stress subsequent year testing

Minutes:

- Pending application
    - Brian to add folio to existing slice
- Manual SPT value update (works) + work item (not working) - brianma 73
- SUPP slices - brianma 72
- Test SUPP & declaration change on the same day - brianma 75
- Stress subsequent year testing
- Brian to look into adding "Available Own Income" field

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Refunds
Item:	ST - 06-06-2018 - Refund Restrictions, Taxpayer Requests, Review, Interest, Creation/Approval
Meeting Date:	06-Jun-2018
Attendees:	Andrew Lusk, Sarah Infanti, Jamie Hynes, Liam Vearer, Steven Emery, Megan Forest, Jennifer Harbottle, Keri Taylor, Jamie Hoover, Amber Bourbonnais
Regrets:	Mustafa Abousaleh, Hayden Toews, Liam Cline, Olav Thyvold, Louise Lam, Sarah Lise, JK Farris
Author:	Andrew Lusk

Agenda:

ADMIN
- Schedule check in
- Action item check in

REQUIREMENTS
- System creation / auto approval criteria
- Transfers
- Delivery methods
- Definition item review

Minutes:

ADMIN
- Schedule check in
    - **15-Jun 2018: Baseline requirements identified (1.5 weeks remaining!)**
    - 27-Jul 2018: Base config delivered by Dev team
    - 30-Jul 2018: Base Config verification by BA
    - TBD 2018: All refunds development finished
    - TBD 2018: Refund testing begins
    - 16-Nov 2018: All development finished
    - 30-Nov 2018: Finish all testing (refunds testing will end before this)
    - 04-Jan 2019: Rollout
- Action item check in
    - 39099: Restricting system creation of refunds under $100, favoring manual creation specifically when taxpayers explicitly request them
        - Benefits
            - Reduce the number of work items generated by the system, thereby reducing resource use
            - Reduces the taxpayer's future spec tax payable by offsetting it against the leftover <$100 credit
            - Reduces the cost of cheque issuance for under $100 refunds

- Costs
  - Interest liabilities from hanging on to credits
    - Currently 1 year of refund interest on $100 is $1.46
    - In 2017, the number of approved RPT refunds under $100 was 173, totaling $8210.47
    - Given that the tax base for ST is smaller, we can assume that the interest liability will be non-zero, but minimal.
  - If no future debts (spec tax payable) come onto the account, credits may sit on the account "forever" and accumulate interest without end.
    - However, these are typically identified by Financial Management as an aged payable, and the liability is going to be negligible (again, $1.46/yr maximum).
    - Alternative mitigations for this risk
      - the program area can periodically run an Aged Credits report of their own and choose to create refunds
      - the system could create refunds for <$100 credits after X number of years (when we assume there will be no future spec tax for the taxpayer).
  - Requires a procedure for taxpayers to request a refund and development / implementation / maintenance of that procedure in the system
    - This is the only significant cost from my perspective.
  - Providing an avenue for taxpayers to request a refund may open the 'floodgates' for requests that will have to be worked and do not conclude to an actual refund, thereby actually *creating* unnecessary work.
    - Some numbers to inform the likelihood: in 2017, ~1000 RPT refund requests were received+worked. Around 80% of those work items were on accounts that *did* have approved refunds after the request was received. This suggests that most people submitting the refund request do actually have credits that need to be refunded, and the work isn't unnecessary.
- Developer conclusion
  - There is no technical or procedural reason I can see that *prohibits* us from going forward with the $100 auto creation cap, but I don't know if we gain that much from it. I will defer to the business to decide based on the following, and any other considerations I'm neglecting:
    - Numbers for comparison:
      - In 2017, there were 2977 approved RPT refunds; 153 (5.14%) of them were for amounts under $100
      - ST debts and payments will be for amounts significantly higher than Rural Property Tax so it's likely the proportion of refunds that will be <$100 is even lower
      - Our preliminary estimates indicate between 250-7500 refunds per year for ST.
      - If we assume 5% of refunds are for under $100, we save the refunds staff between 12-375 work items. Even if this number reaches the high end, review for refunds under $100 only need Supervisor approval.
    - Scope of the process:
      - an eTax web request available from the Ministry web site somewhere
      - a work item created when Gentax processes the web request
      - task queue configuration to route the request work item

- the process of manually creating and reviewing the refund
  - ST intent:
    - <$100 credits will be treated the same as over $100 - no refund request process for taxpayers
  - Update to action item: Closed.
- 39200: Handling refunds to foreign addresses and the potential for recipients to be unable to cash cheques
  - Precedents:
    - Program areas either receive a returned cheque or are contacted by the taxpayer indicating they can't cash it, and then put a stop payment on it.
      - The refund should then be Reversed in TACS.
    - The taxpayer will either make arrangements to receive the Canadian funds, and then the refund can be reissued, or a Stop Refunds indicator is put on the account.
    - If the above step does not happen after 6 years, the credit is written off.
  - ST intent:
    - We could flag the refund during the review process - but only if this would prompt some useful action that constitute a deviation from what the analyst would do normally. Would these be handled differently?
      - The refund task will be flagged as being for a foreign address.
      - The analyst could then make the determination of whether or not to release the refund based on that information.
  - Update to action item: closed
- 39201: Interest on pre-payments / payments of future-dated debt.
  - Precedents:
    - RPT refunds automatically waive the 60 days of interest grace when they are being refunded - they calculate interest from their effective date, not effective+60.
    - For account types with installment payments, refund interest inherits the Financials configuration for prior period interest; the interest start date is latter of:
      - the return due date + 61 days, or
      - the payment effective date + 61 days
  - ST intent:
    - From last session: "Credit/refund interest on pre-payments of tax is still being decided." Has there been an update re: this either on the policy side or in requirements sessions with Financials or Payments?
      - Refunded payments will receive interest on all payments from their effective date + 60 days, per FAA.
  - Update to action item: Closed.

REQUIREMENTS
- Sources of / causes for refunds and their respective behaviour:
  - A retroactive change in income results in a higher income tax credit on an old ST return; the return is overpaid.
    - ST does not want to award interest from the original payment date; rather, the preference is to award interest from the amendment date.
    - This is may be (*Andrew to follow up) akin to the Logging Tax model.

- Specific criteria for creating/approving ST refunds:

s.15

- For reference: PTT has no auto-refund. The reason to auto-refund is when review workloads get unreasonable.
- ST intent:
  - Auto creation: rules to be decided at next meeting
  - Auto approval: rules to be decided at next meeting

Action Items:

Due Date	Action Description	Status	Responsible
13-Jun-2018	Investigate Logging tax return amendments and resultant refunds	Complete	Andrew Lusk
13-Jun-2018	Evaluate preference of auto creation/approval criteria	Complete	Sarah Infanti

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Customer
Item:	Dev - SPT Declaration Notice table
Meeting Date:	31-Dec-9999
Attendees:	Jackson Williams, Donner Trinidad, Sarah Lise, Michael Campbell, Brian Ma, Nathan Staples
Regrets:	Justin Farris
Author:	Mikaela de Boer

Agenda:

- What should be included within the master app table for SPT owners
  - Ver, *Verlast, Owner ID, Folio, Tax Year*, fdtmNoticetoDeclareSent, WebReqKey, Customerkey, Accountkey, %Interest
  - *Primarykey: OwnerID, Folio, Tax Year, Verlast*
  - Should we create an i64key for these records?
- LTSA Owner Master Table
  - PID, Name, Address, %interest
- How will we keep this table up to date with BCA owners for:
  - Completed Roll
  - Supplemental Roll (Adds/Deletes)
  - Revised Roll
- Master table for folio data
  - Ver, *VerLast, Folio, Tax Year,* Assessed Value, Spec Tax Eligible,
  - *Primarykey: Folio, Tax Year, VerLast*
  - Where should this table be stored? App vs. Summary Data Store
- How will we trigger return amendments when Owner/Folio eligibility changes
  - Folios – Compare Verlast?
  - Owners – Compare Verlast?

Minutes:

- What should be included within the master app table for SPT owners
  - Ver, *Verlast, Owner ID, Folio, Tax Year*, ~~fdtmNoticetoDeclareSent~~, WebReqKey, Customerkey, Accountkey, %Interest
  - *Primarykey: OwnerID, Folio, Tax Year, Verlast*
  - Should we create an i64key for these records?
- LTSA Owner Master Table
  - PID, Name, Address, %interest
- How will we keep this table up to date with BCA owners for:
  - Completed Roll
  - Supplemental Roll (Adds/Deletes)
  - Revised Roll

- Master table for folio data
  - Ver, *VerLast, Folio, Tax Year,* Assessed Value, Spec Tax Eligible,
  - *Primarykey: Folio, Tax Year, VerLast*
  - Where should this table be stored? App vs. Summary Data Store
- How will we trigger return amendments when Owner/Folio eligibility changes
  - Folios – Compare Verlast?
  - Owners – Compare Verlast?

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Collections
Item:	RMO - Speculation Tax Collections
Meeting Date:	10-Sep-2018
Attendees:	Jamie Hoover, Lidia Oprescu, Mustafa Abousaleh, Jackson Williams, Nathan MacNeil
Regrets:	
Author:	Nathan MacNeil

Agenda:

Hi folks,

This meeting is to discuss and finalize an approach for RMO regarding Speculation Tax Collections. Agenda is below.

Thank you,
Nathan MacNeil

Nathan MacNeil
Production Support Lead · **Discovery & Audit Team**
Fast Enterprises, LLC
Office: 778.698.3509

Agenda:
1. Automatic LTSA Liens – SPT Rollout 3 (***up to 15 minutes***):
   - What information is necessary to send to LTSA to register a lien on a property?
      - i.e. folio number, owner name, owner address, amount outstanding, description of debt, etc.

   - What information should we be receiving back from LTSA once a lien is registered?
      - i.e. certificate number.

   - Should we also be auto-ceasing the lien if the entity has a balance of zero?
      - Some variation of this should also be possible, i.e. once the balance is zero and thirty days have passed so NSF related situations are unlikely.

2. Collections configuration proposal (***remaining time***):
   - s.15

- Auto-assignment to Collectors.

- "Nudge-style" letters included with the SOFA in September and November of a given year with outstanding SPT debt.

- Debt moves into Collection on: (**choose the later date**)
  - Aug 23rd of a given year **OR**

  - 30 days after the Original NOFA is issued

- Other situations which are not listed above:
  - ?

- *A caveat to consider*: Should the RPT model be used for Collections with SPT only debt, as this rollout is slightly different as the entities may have other accounts and debts in a given Collection?

Minutes:

Agenda:
1. Automatic LTSA Liens – SPT Rollout 3 (*up to 15 minutes*):
   - What information is necessary to send to LTSA to register a lien on a property?
     - i.e. folio number, owner name, owner address, amount outstanding, description of debt, etc.

   - What information should we be receiving back from LTSA once a lien is registered?
     - i.e. registration number.

   - Should we also be auto-ceasing the lien if the entity has a balance of zero?
     - Some variation of this should also be possible, i.e. once the balance is zero and thirty days have passed so NSF related situations are unlikely.
       - Not if written off.
       - Circle back in following meeting.

2. Collections configuration proposal (*remaining time*):
   - s.15

   - Auto-assignment to Collectors.

   - "Nudge-style" letters included with the SOFA in September and November of a given year with outstanding SPT debt.

   - Debt moves into Collection on: (**choose the later date**)
     - Aug 23rd of a given year **OR**

- 30 days after the Original NOFA is issued

- Other situations which are not listed above:
    - ?

- *A caveat to consider*: Should the RPT model be used for Collections with SPT only debt, as this rollout is slightly different as the entities may have other accounts and debts in a given Collection?

- Meeting Discussion:
    - Do not reset billing on reassessment.

    - Aug 23rd
        - Send the Legal Notice 1 with SOFA only with first year debts.
        - Creation of the Collection

    - Sep 23rd of given year
        - Send the Legal Notice 2 with SOFA only with first year debts.
        - Auto-assigned (SPT only debt).

    - Auto-assignment:
        - Spec Tax Collections on or after Sep 23rd should always be assigned.

        - Intention is that all Collections for Spec Tax should be assigned.

            - Situation 1: (Only SPT Debt)
                - Auto-assign (see above).

            - Situation 2: (Mixed Debt Collection)
                - Keep current processes for other account types.
                - If unassigned, then assign on Sep 23rd.

            - Situation 3: (SPT Joins Existing Assigned Collection)
                - Don`t send Legal Notice 1 or 2.
                - Don`t override assignment.

            - Situation 4: (SPT Joins Existing Unassigned Collection)
                - Send Legal Notice 1 and 2 with dates above.

            - Situation 5: (Supplementary Increase)
                - Send all debts available on Legal Notice key dates and the risk of "potential" BCA increases or LTSA/program area issues in between the cycle days where these may occur will be accepted.

        - Check whether Entity is Individual/Corporation and send applicable version.

        - Link Types:

- Jointly and severally liable between individuals/corporations, etc. (similar to Directors Liability).
- Co-Debtor To Co-Debtor.

Action Items:

Due Date	Action Description	Status	Responsible
	Follow up with Kaillis Regarding CRA Setoff & Automation Relating To SPT Debt	Complete	Lidia Oprescu
13-Nov-2018	Are Signature's Required For Lien Registration? (Wet or Electronic or Either)	Complete	Lidia Oprescu
13-Nov-2018	Are Signature's Required For Lien Removal? (Wet or Electronic or Either)	Complete	Lidia Oprescu

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Income Tax Credit Deduction Limit
Meeting Date:	21-Sep-2018
Attendees:	Cynthia Kennedy, Toby Harris, Steven Emery, Louise Lam, Olav Thyvold, Donner Trinidad, Andrey Safonov, Justin Farris, Sarah Lise, Deborah Brouwer, Janette Demianchuk
Regrets:	Kally Khaira, Fraser Hannah, Lean Winker
Author:	Brian Ma

Agenda:

- This meeting is to confirm rules around the Income Tax Credit deduction limit.

Income Tax Credit is only supposed to deduct the tax down to what a BC resident would've paid before any credit. There are two scenarios, **a BC resident would've**:

- **Been exempt for some property**
    1. They would've had to apply for the exemption in the declaration in order to be eligible.
    2. We currently don't capture this information in the declaration. <u>Let's discuss the potential alternative options.</u>
- **Had a lower rate of 0.5%**
    1. This would not make a difference for the first spec tax year 2018.

Minutes:

- Income Tax Credit is only supposed to deduct the tax down to what a BC resident would've paid *before any credit*. There are two scenarios, **a BC resident would've**:

    - **Had a lower rate of 0.5%, or**
        1. This would not make a difference for the first spec tax year 2018.
    - **Been exempt for some property - hypothetical exemption**
        1. They would've had to apply for the exemption in the declaration in order to be eligible.
        2. We currently don't capture this information in the eTax declaration.
        3. How to capture information about hypothetical exemptions:
            1. No change to eTax declaration
            2. Vision is to have taxpayers select hypothetical exemptions (i.e., exemptions that only apply when BC resident checkbox is checked in eTax declaration) for each property on the income return
                - TODO - Identify exemptions to show on income return

Action Items:

Due Date	Action Description	Status	Responsible
28-Sep-2018	Identify hypothetical exemptions that should show on income return for each scenario	Complete	Louise Lam, Janette Demianchuk

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Weekly Followup - 20181106
Meeting Date:	06-Nov-2018
Attendees:	Cynthia Kennedy, Toby Harris
Regrets:	
Author:	Brian Ma

Agenda:

Q & A

Minutes:

TODOs
- new slice 68: slice 67 + billing job stream + new SUPP with new spec tax folio for existing taxpayer
- new slices for supp increase/decrease, supp folio add/delete
- Mismatch examples

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Security
Item:	Review SPT Security
Meeting Date:	31-Dec-9999
Attendees:	Kristyn Girard, Iain Havelock, Ross MacDonald, Kally Khaira
Regrets:	
Author:	Kristyn Girard

Agenda:

Let's go over the security groups/functions to be used for SPT so Ross can get started on writing test scenarios. I have attached a spreadsheet listing all the existing PTB Levy security groups and which functions they have. The new SPT specific functions have also been added to the summary list and will need to be assigned to groups.

Minutes:

Went over spreadsheet and new SPT functions.

Kally mentioned there isn't a refund manager - Iain and Kristyn to follow up with Andy on whether there is a need for a Manager refund review stage.

May have a re-org of security groups later on but for now we will keep the same PTB Levy groups and just add the new functions to these groups. Some users may also need shuffling in the future.

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Payment
Item:	ST - Payment Sources and Vouchers
Meeting Date:	31-Dec-9999
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Sarah Infanti, Liam Vearer, Steven Emery, Sarah Lise, JK Farris, Louise Lam, Olav Thyvold
Regrets:	
Author:	Rylan Miszkiel

Agenda:

Let's review the payment sources and voucher types we expect to need for Spec Tax.

Sources:
- Direct
- Online Bill Pay
- Internal Paper JV
- PAD
- EFT
- Government Agent

Voucher Types:
- Account Payment
- Bailiff Payment
- Demand Payment
- OCG Setoff Payment
- Proposal Payment
- Trustee Payment
- Director Liability
- CRA Setoff Payment

Minutes:

See spreadsheet for further details

Action Items:

Due Date	Action Description	Status	Responsible
	Reach out to SBC	Complete	Louise Lam
25-Jun-2018	Begin setup for new EFT bank account (Louise Ford to be branch contact)	Complete	Louise Lam, Louise Ford

| 15-Jun-2018 | Begin setup for new EFT bank account (Louise Ford to be branch contact) | Complete | Rylan Miszkiel |
| 08-Jun-2018 | Provide list of payment/collection scenarios | Complete | Rylan Miszkiel |

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Reports
Item:	Payments, Refunds, & Financials Report Inventory
Meeting Date:	29-Aug-2018
Attendees:	Brad Benoit, Sarah Infanti
Regrets:	
Author:	Brad Benoit

Agenda:

We'll go through a list of reports needed for SPT relating to Payments/Refunds/Financials areas. Using this list Brad will enter each report needed into Delivery workbench and assign them to the functional teams for check-in and development. Sarah, can you provide a list of reports that could be needed so we can discuss on Wednesday? We won't need detailed explanations for any of these at the moment, just a proposed title and brief description/purpose for each report.

Please feel free to forward this meeting invite to anyone else who should be included in these discussions.

Minutes:

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Customer
Item:	SPT Registration Case Demo
Meeting Date:	31-Dec-9999
Attendees:	Nathan Staples, Mikaela Deboer, Liam Vearer, Kacy Roberts, Donner Trinidad, Andrey Safonov, Justin Farris, Sarah Lise, Louise Lam, Nancy MacNab, Michael Campbell, Steven Emery, Brian Ma, Jo-Anne DiGeorgio, Keri Taylor, George Pannu, Megan Forest, Jennifer Harbottle, Bryce Smith, Amber Bourbonnais, Sarah Infanti, Cynthia Kennedy, Toby Harris, Jackson Williams, Rylan Miszkiel, Mustafa Abousaleh, Jagroop Sidhu, Iain Havelock, Brad Benoit, Andrew Lusk
Regrets:	Catherine Black, Olav Thyvold, Kim Nemec, Jamie Hoover
Author:	Nathan Staples

Agenda:

Objective: Demonstrate the registration case process for speculation tax within Gentax.

Agenda:

Demo the registration case:
- New Taxpayer: John Smith SIN 111-111-118
  - Ownership IDs: 123,456
- New Account, Existing Taxpayer: Jane Smith SIN 123-456-782
  - Ownership ID: 789
- Existing Account, New Ownership ID Carol Brown: SIN 222-222-226
  - New Ownership ID 777
- Existing Account, No SIN: Ownership ID 542
  - New ownership ID 543
- Multiple Matches: Carol Brown 333 & Hans Solo SIN 222-222-234
  - Business Example: Mis-keyed an ID

Additional discussion topics:
- Folio details on registration case
- Certification vs. Contact Information. If it's the same can we use the Certification to pre-populate Contact information on the case?
- Name matching

Minutes:

Demonstrated the following 5 scenarios in the registration case:
- New Taxpayer: John Smith SIN 111-111-118
  - Ownership IDs: 123,456
- New Account, Existing Taxpayer: Jane Smith SIN 123-456-782
  - Ownership ID: 789

- Existing Account, New Ownership ID Carol Brown: SIN 222-222-226
  - New Ownership ID 777
- Existing Account, No SIN: Ownership ID 542
  - New ownership ID 543
- Multiple Matches: Carol Brown 333 & Hans Solo SIN 222-222-234
  - Business Example: Mis-keyed an ID

Additional discussion topics:
- ~~Folio details on registration case~~
- Certification vs. Contact Information. If it's the same can we use the Certification to pre-populate Contact information on the case?
  - No. We will not auto-create a Contact, and it will not be required to add one.
  - We do not want to assume that the certification information entered on the declaration is also valid Contact information. We would be missing Contact type and could run into issues if the person certifying the declaration is not the owner and is no longer associated to that owner in the future.
  - Users can refer back to the SPT Registration Case to retrieve the phone number of the certifier if needed.
- Existing Entity matching without Identifiers:
  - If the case is clean and missing identifiers, or those identifiers do not return a match in the system, always auto-register.
    - Better to create duplicate customers than hold this up
  - Name matching:
    - Will be part of a **post-registration** review.
      - It was decided that it is more important to process a clean declaration in a timely manner (automatically) to be able to proceed with billing than to delay it for review each time there is a possible name match.
      - Impacts of holding up the case up-front would include delaying billing, which has a much larger impact than creating a duplicate taxpayer that can potentially be cleaned up later on.
    - Should only be used with Date of Birth to improve accuracy of results.
    - SPT Name-matching review will be added to Reporting requirements.
      - Note: there was a recommendation that the report checks for any logons that have multiple customers associated as a possible flag.
  - Concern that a user should be able to only have a single eTaxBC logon to manage their information, including if they possibly have more than one entity registered in TACS.
    - Currently it is only possible to add a logon to one customer.
    - The possibility of adding multiple customers under a logon will be discussed in future ETax requirements meetings but would require a more global change.
      - There was a recommendation that the name matching report (mentioned above) could possibly check for any logons that have multiple customers associated as a possible duplicate flag.

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Training
Item:	Training Requirements- Scheduling
Meeting Date:	31-Dec-9999
Attendees:	Megan Forest, Divya Kapila, Jennifer Harbottle, Louise Lam, Kally Khaira
Regrets:	Deb Brouwer, Sarah Lise
Author:	Megan Forest

Agenda:

1. Has it been confirmed that RCS will be assisting with Tier 1 as an auxiliary capacity? (that way we will know to deliver them the video to watch with enough notice)
2. Which sections of PTB will need to watch the Tier 1 Declaration Video? (created by the core training team)
3. Which sections of PTB will need to be trained on the Tier 2 Declaration objectives (delivered by Heather), what is the current/expected head count from each?
4. Do you have a clear picture of the number of new hires coming to PTB, and if they will be existing TACS users, or if we should expect external hires? (we need to set these users up with more comprehensive training than others, so they will take more time to train)
5. What sections of PTB will require internal TACS SPT Training? (not the declaration, but the TACS system-delivered by Leah, and Silkca's replacement) What are their current head counts?
    1. What Section should be responsible for Registration?
    2. What Section should be responsible for Billing/Payments/Financials/Refunds? (split that up if necessary)
    3. What Section should be responsible for mail/admin?
        1. The reason I'm asking for these is because we don't have enough time in the 3 weeks to cross train everyone on all the objectives if not everyone will be asked to perform everything post rollout. However, if any of these objectives are "all hands on deck" then we will ensure that the objective is included in each session to ensure consistency of knowledge throughout the section. We have a limit of 10 participants at a time in the training room, and the board room on the 4th floor can be utilized by Heather to deliver the Tier 2 Declaration Training (demo style- if Heather can book the space)
6. Confirming the final solution for SBC is train the trainer, delivered by Heather the week of Dec. 10th- then they can manage their own deliveries, beginning Jan 7th.

Minutes:

1. Has it been confirmed that RCS will be assisting with Tier 1 as an auxiliary capacity? (that way we will know to deliver them the video to watch with enough notice? **Unsure as of yet**
2. Which sections of PTB will need to watch the Tier 1 Declaration Video? (created by the core training team) **All of APT**
3. Which sections of PTB will need to be trained on the Tier 2 Declaration objectives (delivered by Heather), what is the current/expected head count from each? **All of APT**
4. Do you have a clear picture of the number of new hires coming to PTB, and if they will be existing TACS

users, or if we should expect external hires? (we need to set these users up with more comprehensive training than others, so they will take more time to train) **No New Staff, but Team "non-gentax team"=7 users**

5. What sections of PTB will require internal TACS SPT Training? (not the declaration, but the TACS system-delivered by Leah, and Silkca's replacement) What are their current head counts?**Kally will have this for us early next week**
    1. What Section should be responsible for Registration?
    2. What Section should be responsible for Billing/Payments/Financials/Refunds? (split that up if necessary)
    3. What Section should be responsible for mail/admin?
        1. The reason I'm asking for these is because we don't have enough time in the 3 weeks to cross train everyone on all the objectives if not everyone will be asked to perform everything post rollout. However, if any of these objectives are "all hands on deck" then we will ensure that the objective is included in each session to ensure consistency of knowledge throughout the section. We have a limit of 10 participants at a time in the training room, and the board room on the 4th floor can be utilized by Heather to deliver the Tier 2 Declaration Training (demo style- if Heather can book the space)
6. Confirming the final solution for SBC is train the trainer, delivered by Heather the week of Dec. 10th- then they can manage their own deliveries, beginning Jan 7th.- **no, December 10th deadline refers to material provided to SBC, Train the Trainer to happen in January.**

Action Items:

Due Date	Action Description	Status	Responsible
30-Nov-2018	Update Master Training Plan to reflect sessions	Complete	Megan Forest

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Demo Proposed Solution for Spec Tax Credit based on Income
Meeting Date:	11-Jul-2018
Attendees:	Liam Vearer, Cynthia Kennedy, Toby Harris, Steven Emery, Louise Lam, Donner Trinidad, Mikaela Deboer, Andrey Safonov, Michael Campbell, Justin Farris, Sarah Lise, David Karp, Mark Gunther, Nathan Staples, Amber Bourbonnais, Rylan Miszkiel, Lidia Oprescu
Regrets:	Keri Taylor, Olav Thyvold, Sarah Infanti, Megan Forest, Jennifer Harbottle, Andrew Lusk, Mustafa Abousaleh
Author:	Brian Ma

Agenda:

- Demo Proposed Solution for Spec Tax Credit based on Income

Minutes:

- **Demonstrated proposed solution and gathered additional requirements:**
  - Taxpayer gets to choose income based credit allocation among properties
  - Confirmed contact information to be collected for the spouse
    - Name
    - SIN
    - Date of Birth
    - Email
    - Phone
  - Full income for taxpayer and their spouse should be captured
  - Taxpayer should have the ability to override their previously claimed income for all years on the return
  - Own income to be used for the return should be explicitly specified
  - Own income transferred to spouse should be explicitly specified
  - Cap rules should be configured based on the above four pieces of info
  - Spouse income transfer can happen for any eligible year
  - Unused spouse income cannot be carried forward/back for taxpayer

Action Items:

Due Date	Action Description	Status	Responsible
25-Jul-2018	Provide rules regarding the order in which the income are applied (e.g., previous year vs current year, own income vs spouse income, etc.)	Complete	Louise Lam

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Demo - Updated Income Credit Solution
Meeting Date:	27-Jul-2018
Attendees:	Cynthia Kennedy, Toby Harris, Steven Emery, Louise Lam, Donner Trinidad, Mikaela Deboer, Andrey Safonov, Michael Campbell, Justin Farris, Sarah Lise, David Karp, Mark Gunther, Nathan Staples, Amber Bourbonnais, Rylan Miszkiel, Lidia Oprescu, Nancy Macnab, Kacy Roberts
Regrets:	Keri Taylor, Olav Thyvold, Sarah Infanti, Megan Forest, Jennifer Harbottle, Andrew Lusk, Mustafa Abousaleh, Deborah Brouwer
Author:	Brian Ma

Agenda:

- Demo updated solution Spec Tax Credit based on Income

Minutes:

- Demonstrated updated solution Spec Tax Credit based on Income and gathered new requirements:
  - Add NOFA Date field
    - The NOFA date is for the CRA's notice of assessment, not one that BC sends out; while it is always available, it becomes required if they are overriding previously-entered income.
- Other questions
  - Income offsetting order
    - Tentatively: Oldest first, Own first
      - e.g., 2019 own, 2019 spouse, 2020 own, 2020 spouse - AI - Cynthia to confirm final offsetting rules
    - Hoping to use consistent rules in TACS. Taxpayers can choose to declare different to come to desired offsetting results.
  - Interest rules on 30-day Tax Notice delay
    - TBD
  - Not expect to have RTP like copy tax notice functionality for Spec Tax
  - Regarding a previous decision, we will want the return to be suspended if tax cannot be determined for a folio on the return, e.g., ownership percentage cannot be determined, etc.

Action Items:

Due Date	Action Description	Status	Responsible
13-Aug-2018	Confirm income offsetting rules for spec tax credit based on income	Complete	Cynthia Kennedy

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Imaging
Item:	Imaging Inital Requirements
Meeting Date:	31-Dec-9999
Attendees:	Catherine Black, Kacy Roberts, Cynthia Kennedy, Toby Harris, Nancy MacNab, Sarah Infanti, Ross MacDonald, Louise Lam, Sarah Lise, JK Farris, Megan Forest, Jennifer Harbottle, Liam Vearer, Keri Taylor
Regrets:	Lidia Oprescu
Author:	Brad Benoit

Agenda:

1. Attachments
    1. Attachments – General attachment functionality and discuss when an image vs attachment would be useful. Attaching email threads vs adding an image of a paper document provided by the taxpayer.
    2. Attachment Types – I'll provide a list of current attachment types used by PTB programs and then we'll need to identify any additional types that would be needed. Generally we only add new types if there is need to secure or categorize specific files.
    3. Attachment Security – We have the ability to secure new attachment types if that is needed, currently only one attachment type specific to PTB security: PTB Supporting Documents (can currently be added to account and case levels)
    4. Additional Requirements?
2. Imaging
    1. Front end – Incoming mail sent to PO Box, likely we would just leverage PTB's existing set up but add a case stage for Spec Tax on the incoming correspondence case. Any idea on expected volumes of incoming correspondence? Could determine if we want to set up a separate PO Box.
    2. Back end – Image index sheets, sent to ESIT through internal mail. Scanned, and sent back with an index causes the image to appear in the place the sheet was created. (Standard across areas)
    3. Image Types – I'll provide a list of current image types used by PTB programs then we'll need to identify any additional types that would be needed. Generally we only add new types if there is need to secure or categorize specific images.

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    5. Additional Requirements? – Are there any intake forms or any other imaging that needs to be done as a normal business process? (similar to HOG Application?)

Minutes:

Attachments
    1. SIN would need to be secured, should be able to share within branch (PTB Supporting Documents)
Imaging
    1. Start by setting up one stage, may need to add new stages later to divide work.
Paper forms

1. Volumes - expect ~50000 if similar to Vancouver
    1. Likely want to get ESIT to key in if we key things in
2. Would it be necessary to key things in?
3. Result of keying would need to be the same as an eTax application

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Collections
Item:	SPT - 20-11-2020 - Joint Liability Collections
Meeting Date:	20-Nov-2018
Attendees:	Jamie Hoover, Michael Shiskin, Justin Farris, Lidia Oprescu, Kelly Werbowski, Liam Cline, Alexa Breeland, Mustafa Abousaleh
Regrets:	Denis
Author:	Mustafa Abousaleh

Agenda:

Minutes:

Concerns of this approach
- The name of the director liability
- Security
- Collection is managed by senior collectors -> might need to be collected by senior collectors.

Process for Joint Liability Collection:
- Similar process as director liability however we will send a Joint Liability Notice.
- If we don't get an answer from the joint liable party, we would assess through a Notice of Assessment.
- Then, we will do a Legal Notice.
- The pursue the other financial instruments.

Action Items:
- Would these joint liability collections be collected by senior collectors?
- What exemptions would allow RMO to collection on the joint liability party?
- Who will register the jointly liable party? What would be the process?
    - SCO have abilities to create the taxpayer.
- Explain the options we have and what the challenges associated with it. - Mustafa
- Provide a Spec Tax NOFA for joint liability?

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	03-12-2018 - Internal Meeting
Meeting Date:	03-Dec-2018
Attendees:	Nathan MacNeil, Mustafa Abousaleh, Liam Cline, Hayden Toews, Andy Lusk, Alexa Breeland
Regrets:	Jodi Whiteman
Author:	Mustafa Abousaleh

Agenda:

- Rollout Work
- SQRs
- Team schedules

Minutes:

Team resources:
- Liam:
  - No current rollout development. Facilitating testing
  - EHT Reports needing updating
  - SQRs:
    - SOFA Changes (being tested)
    - Bad Debt Allowance (still facilitating')
    - NTO DPM2 (On time payments report)
    - Odds n' Ends
    - Account level forestry extinguishments
      - Used to be period level, which is unreasonable based on Volume
      - Report needs updating as well
    - Liam taking PB exceptions report. (Jodi and Liam are both working on the same thing for different SQRs)

- Jodi:
  - CRA Setoff program - Child subsidy:
    - Almost all done.
    - Need to test CRA incoming payment/allocation reporting
  - Training Iris, Rui and Tyler. Working with BAs to determine best prod support management
  - Languishing, director liability
  - PTB Exception Report
  - Stop Mail Indicator for Collection. They should not be able to.

- Nathan MacNeil:

- SPT declaration leads:
  - BCA changes processing.
  - Verification on declaration items.
  - Misc. tasks needing completion (expected time to completion: near rollout)
- Hayden:
  - Penalty and Interest will (most likely) be using last invoice date.
  - EHT refunds end to end.
  - Invoice mapping, prevent mapping when stop billing. Update when pre existing unprocessed row.
- Mustafa:
  - OG Control Reports.
- Alexa:
  - EHT:
    - Collection testing almost done
  - SPT Collections:
    - Updating DL letters for joint liability collections.
- Andy:
  - SPT
    - SPT NOFA unit tested
    - Billing and Refund business testing at 98%
    - Figuring out best way to handle income based tax credit (corner case)

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Financials
Item:	ST - Interest
Meeting Date:	07-Jun-2018
Attendees:	Rylan Miszkiel, Kristyn Girard, Sarah Infanti, Liam Vearer, Sarah Lise, Louise Lam, Keri Taylor, Amber Bourbonnais, Cory Christainsen, Andrew Lusk
Regrets:	Brock Poesiat, Steven Emery, JK Farris, Olav Thyvold, Mustafa Abousaleh, Megan Forest, Jenn Harbottle, Lidia Oprescu, Jamie Hoover
Author:	Rylan Miszkiel

Agenda:

Kicking off our financials discussions with an overview of interest. Many of these questions will have been answered in earlier meetings, leaving us to discuss the interest implications.

- Review of NOFA grace, SOFA grace, and gap period concepts.
- When is the debt established/billed, and when is it expected to be paid?
    - When does interest begin to accrue?
- Under what circumstance is a debt amended?
    - Do property value or percent ownership ever change?
    - How do late declarations impact the debt?
    - How do late reductions (i.e. income tax credits applied retroactively) impact the debt?
    - When is the amendment billed, and when is it expected to be paid?

Minutes:

Concepts and Definitions
- NOFA grace - July 2nd, or 30 days after a NOFA is issued (whichever is greater)
    - Interest begins to accrue on the due date based on the unpaid balance
- Gap - the time between the end of NOFA grace (the due date) and the next cycle date
    - Even if payment is received in this time, additional interest will be charged
    - Without this, customers could potentially be awarded 60 days of grace
- SOFA grace - the time between SOFA cycle dates (23rd of the month)
    - Interest is cycled on the 23rd of the month
    - If full payment is received before the next 23rd, no additional interest is charged

Interest start date
- The due date - July 2nd or 30 days after billing, whichever is later
    - This is consistent with other non-property tax programs
    - There is incentive for the taxpayer to pay in a timely manner, since each passing month results in additional interest

Amendments
- Late declarations
  - These should always be effective the original due date
  - Note that these would only ever be tax reductions (either a full exemption or a decrease in tax rate from the default 2% foreign resident rate to the 1% Canadian resident rate or 0.5% BC resident rate)
- Property valuation changes (sups)
  - Credit amendments should be effective the original due date (decreasing the interest and penalty basis accordingly)
  - Debit amendments should be due 30 days in the future, allowing time for the taxpayer to pay.
- Income tax credits (late claimed) - to be confirmed
  - Income tax credit acts a decrease in tax, effective the original original due date (decreasing interest and penalty basis accordingly)
  - This is consistent with other credit amendment behaviors
- Audit/Appeal - to be confirmed
  - 0.5% rate (taxpayer declared as BC resident) audited and adjusted to 1% (taxpayer determined to be other Canadian resident) - tax increases
    - Tentatively, this increase should be effective the original assessment date
  - 1% (taxpayer determined to be other Canadian resident) appealed and adjusted to 0.5% rate (taxpayer declared as BC resident) - tax decreases
    - Tentatively, this increase should be effective the original assessment date

Credit Interest
- No credit interest is to be awarded outside of refunds
- This means that early payments, "prepayments", or payments held for next year's assessment at the taxpayer's request will not be eligible for credit interest, nor will any credit being used to offset tax.

Action Items:

Due Date	Action Description	Status	Responsible
14-Jun-2018	Interest start date - January 1 of the following year, or the due date	Complete	Rylan Miszkiel
14-Jun-2018	Income tax credits - applied at the due date (like a reduction of tax owing), or a later date (like a payment or claim credit)	Complete	Rylan Miszkiel
19-Jul-2018	Debts arising from audit or appeal - to be effective the original due date, or as a new debt?	Complete	Rylan Miszkiel

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Mail
Item:	RMO/Billing/Collection Initial Mail Requirements
Meeting Date:	14-Jun-2018
Attendees:	Lidia Oprescu, Cynthia Kennedy, JK Farris, Megan Forest, Jennifer Harbottle
Regrets:	
Author:	Brad Benoit

Agenda:

This will be in addition to the rest of the Spec tax mail requirements, we'll start the meeting with the question of which envelope to send out SOFAs in (RMO vs PTB) and then move onto the RMO specific details at which point Cynthia and Toby should be feel free to leave (I know we're all busy).

Agenda:
- SOFA envelope and implications
- Headers
- Footers
- Envelopes
- Name and Address Rules
- Returned Mail
- Carbon Copy
- Letter Inventory
- Registered Mail

Minutes:

SOFA
- Who will be working returned mail?
- Other PTB returned SOFAs
- NOFAs likely to go out in PTB envelope, second NOFA with SOFA included may go in RMO envelope
- Lidia to take away for Michael and Jamie to confirm line above, Brad will distribute decision - Action item - By next Tuesday

Headers/Footers
- Standard RMO?
  - Headers have some variability, each template would be decided on a letter by letter basis
  - Footer is standard for RMO letters

Envelope - same as other areas

Name and Address Rules - determine on a letter by letter basis

Returned mail - Same as other areas

Carbon Copy
  • Manual carbon copy will be needed but unlikely that we'll automate carbon copying
Letter Inventory
  • Brad will create list of existing RMO letters and Lidia will validate which will be used for ST
Registered Mail
  • Unlikely but Lidia will confirm that this is not needed.

Action Items:

Due Date	Action Description	Status	Responsible
19-Jun-2018	Confirm when SOFAs will be in RMO envelope and confirm that registered mail is not a requirement	Complete	Lidia Oprescu

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	ST - 02-08-2018 - Base Config Demo - Billing flow, NOFA, SOFA
Meeting Date:	02-Aug-2018
Attendees:	Toby Harris, Louise Lam, Sarah Lise, Megan Forest, Keri Taylor, Steven Emery, Liam Cline, Hayden Toews, Andrew Lusk, Nathan MacNeil, Lidia Oprescu, Amber Bourbonnais, Mustafa Abousaleh, Barb Robertson, Brad Benoit, Sarah Infanti
Regrets:	Cynthia Kennedy, Olav Thyvold, Justin Farris, Jennifer Harbottle, Jamie Hynes, Ross MacDonald, Cory Christiansen, Jamie Hoover
Author:	Andrew Lusk

Agenda:

- Project schedule check-in
- Action item check in
- Billing base configuration demonstration

Minutes:

Administrative

- Project schedule check-in
  - ~~15-Jun-2018: Baseline requirements identified~~
  - ~~27-Jul-2018: Base config delivered by dev team~~
  - **30-Jul-2018: Base config verified by BAs (presently)**
  - 10-Sep-2018: Testing begins (5 weeks)
  - 12-Oct-2018: Testing concludes
  - 14-Dec-2018: Rollout

- Action item check in
  - ToDo 46492 - "Confirm Spec Tax contact info for NOFA - Address, Phone number(s), Email, Website"
    - Re-assigned to Barb Robertson for confirmation.
  - ToDo 46059 - Should we include Refund verbiage on the NOFA?
    - No concerns at this moment; we will go forward with it.

Billing Base Configuration Demonstration

- Billing flow - the life cycle of a spec tax debt
  - 15-Jan: Taxpayer files their declaration, and TACS generates their Spec Tax return based on it + BCA/LTSA data.
    - Posts a debt (transaction worksheet) for each property, which gets its own independent bill item.
      - Letters printed that night:

- Notice of Assessment
  - How many decimal places ti display on Ownership Share and Tax Rate?
    - Andrew to follow whatever Returns decides to display/store those numbers.
- Statement of Account
  - Andrew to update SOFA layout (Action item):
    - Title should not include "Assessment for Interest"
    - Column header for "Filing Period" > "Tax Year'
    - Column header for "Tax/Security" > "Tax'
    - Update payment options on reverse
- ~~25-Feb, 25-Mar, 23-Apr~~, 23-May, 24-Jun
  - Monthly statements of account for all unpaid debt (all properties+all years)
    - ~~SOFAs every 23rd/next business day~~
    - SPT Intent: SOFAs will not be sent until the May cycle date.
      - The rationale is that nothing is changing over those few months (in terms of tax/penalty/interest), and we will resume SOFA'ing the taxpayer at the same time we begin SOFA'ing those taxpayers that did not declare.
      - For the undeclared taxpayers, we will send them their first NOFA(s)+SOFA in mid-April, and start cycling in May.
- 02-Jul
  - Penalty if unpaid by due date (July 2)
    - Technically a Financials function, but worth mentioning since it goes into the bill item and shows up on the SOFA.
    - This penalty doesn't post on July 2 unless PNI is updated on the account, which is prompted by any financial activity within the account.
      - Otherwise, PNI will update on schedule at the next cycle date.
- 23-Jul
  - Penalty and Cycle interest posts if still unpaid
    - Appears on this month's SOFA
  - Legal Notice is sent
    - Action item: Lidia to confirm when the LN should be sent. Currently being sent 21 days after debt due date.
- 13-Aug
  - Debt goes to RMO for collection
    - Action item: Lidia to confirm when a collection should be created. Currently being send 21 days after legal notice.

Further Discussions / Notes
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s.15

Action Items:

Due Date	Action Description	Status	Responsible
20-Aug-2018	Follow up: is RMO removing their contact info from the NOFA?	Complete	Andrew Lusk
09-Aug-2018	Forward NOFA to Barb & Keri for ED/PICS approval	Complete	Andrew Lusk
30-Aug-2018	SOFA updates re: program contact info, column headers, payment options	Complete	Andrew Lusk
16-Aug-2018	NOFA Appeal Provision: Do we only allow appeal of Audit NOFAs, or do we allow the original assessment to be appealed as well?	Complete	Andrew Lusk, Steven Emery
09-Aug-2018	Remove "Reference Number" from NOFA header	Complete	Brad Benoit
16-Aug-2018	How many days after due date should we send an LN? How many after that should we send it to Collection?	Complete	Lidia Oprescu

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	ST - 30-08-2018 - Stage Flows, Legal Notice and Collection Timing
Meeting Date:	30-Aug-2018
Attendees:	Andrew Lusk, Cynthia Kennedy, Toby Harris, Lidia Oprescu, Jamie Hoover, Mustafa Abousaleh
Regrets:	
Author:	Andrew Lusk

Agenda:

- Re-iteration of RMO billing/collection threshold dates
- Go through re-assessment and amendment scenarios and confirm what the desired billing/collection steps should be

Minutes:

Re-iteration of RMO 'Threshold Dates' for Spec Tax billing/collections:

- Aug 23: the date that LN1s should be sent (+collections created) for outstanding taxes of the previous year, as long as the original NOFA was sent before July 23
  - If the original NOFA is sent *after* July 23, LN1s and collections will be added 30 days after the NOFA.
- Sep 23: the date that LN2s should be sent and collections auto-assigned for outstanding taxes of the previous year, as long as the original NOFA was sent before July 23
  - If the original NOFA is sent *after* July 23, LN2s and auto-assignments will trigger 30 days after the NOFA

How does this play out?

Debt Scenario/Timeline Matrix (or DSTM) for Speculation Tax

Scenario

 Timeline

Early declaration

No early declaration
 Amendment after July 02, but before July 23
 Same properties

No early declaration
 Amendment after July 23
 Same properties

Early declaration
 Amendment after July 23
 New property
 Account in good standing

Early declaration
 Amendment after July 23
 New property
 Account in collection

2019-Jan-15
- Declaration submitted
    - 3 properties
- 3 NOFAs printed
- 1 SOFA printed

- Declaration submitted
    - 3 properties
- 3 NOFAs printed
- 1 SOFA printed
- Declaration submitted
    - 3 properties
- 3 NOFAs printed
- 1 SOFA printed

2019-Feb-01

- Account Payment rec'd
- Bill items closed

2019-Apr-10

- Return auto-generated from BCA data
    - 3 properties
- 3 NOFAs printed
- 1 SOFA printed
- Return auto-generated from BCA data

- - 3 properties
- 3 NOFAs printed
- 1 SOFA printed

2019-May-23
- 1 SOFA printed
- 1 SOFA printed
- 1 SOFA printed

- 1 SOFA printed

2019-Jun-23
- 1 SOFA printed
- 1 SOFA printed
- 1 SOFA printed

- 1 SOFA printed

2019-Jul-05

- Amended declaration submitted
  - Same 3 properties
- 3 revised NOFAs printed
- 1 SOFA printed with RMO contact block

2019-Jul-23
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block

- 1 SOFA printed with RMO contact block

2019-Jul-26

- Amended declaration submitted
  - Same 3 properties
- 3 revised NOFAs printed
- 1 SOFA printed with RMO contact block

2019-Aug-23
- 1 SOFA printed with RMO contact block
- Legal Notice 1 printed
- Added to Collection, not auto-assigned
- 1 SOFA printed with RMO contact block
- Legal Notice 1 printed
- Added to Collection, not auto-assigned
- 1 SOFA printed with RMO contact block
- Legal Notice 1 printed
- Added to Collection, not auto-assigned

- 1 SOFA printed with RMO contact block
- Legal Notice 1 printed
- Added to Collection, not auto-assigned

2019-Aug-26

2019-Sep-15

- Amended declaration submitted
  - 1 additional property
- 1 NOFA printed for the new debt (original)
- 1 SOFA printed with RMO contact block
- Amended declaration submitted
  - 1 additional property
- 1 NOFA printed for the new debt (original)
- 1 SOFA printed with RMO contact block

2019-Sep-23
- 1 SOFA printed with RMO contact block

- Collection auto-assigned
- Legal Notice 2 printed
- 1 SOFA printed with RMO contact block
- Collection auto-assigned
- Legal Notice 2 printed
- 1 SOFA printed with RMO contact block
- Collection auto-assigned
- Legal Notice 2 printed
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block
- Collection auto-assigned
- Legal Notice 2 printed

2019-Oct-15

- Legal Notice 1 printed
- Added to Collection, auto-assigned
- Additional property debt added to existing collection (should already be assigned at this point)

2019-Oct-23
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block

2019-Nov-23
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block
- 1 SOFA printed with RMO contact block

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Amendments
Meeting Date:	31-Dec-9999
Attendees:	Mikaela Deboer, Michael Campbell, Andrey Safonov, Toby Harris, JK Farris, Liam Vearer, Cynthia Kennedy, Brian Ma, Ross MacDonald, Sarah Lise, Donner Trinidad
Regrets:	
Author:	Donner Trinidad

Agenda:

Tax assessment amendments.

Minutes:

Amendments to issued tax assessment.
- Registration after billing
  - No previous registration
    - Late declaration for an exemption. Deadline to declare an exemption - an owner may declare their exemption from the tax no later than December 31 of the third year following the tax year for which the exemption applies.This means, for example, an owner will have until December 31, 2021, to declare their exemption for the 2018 tax year.
    - Rate changes
    - Property owner is still not exempted after submission
  - Amendment to the previously submitted registration
    - Property owner becomes exempted
    - Property owner becomes or is still not exempted
    - Rate changes

- Are we accepting any more BCA valuation changes after the tax notices go out in April? Any supplemental changes before or after the tax notices are sent will be used when assessing speculation tax. This involves property value or class changes. New targeted property owners resulting to supplemental changes will first receive registration letter before being assessed with spec tax.

Action Item: Liam to confirm the timeline considering the billing date.

- Branch initiated amendments
  - Prior year property value and class changes provided by BCA
  - A property owner getting assessed with speculation tax
  - Increasing the rate

- Legislation changes with regards to property exemptions applied to prior taxation year

Note: Amendments could result to updating taxpayer information.

Question: When are these submissions and manual amendments going to be processed <u>once all tax notices were already sent out</u>?

All amendments will be processed as they happen.
- Registration changes
- BCA and branch initiated amendments

Amending assessment when the property owner has already been audited will be discussed as part of the audit process.

Action Item: Liam to confirm rules on setting the due date depending on whether it was the property owner or BCA or the branch who initiated the amendment.

Action Items:

Due Date	Action Description	Status	Responsible
15-Jun-2018	Confirm rules on setting the due date when there is an amendment initiated by either the property owner, BC Assessment or the branch.	Complete	Donner Trinidad
15-Jun-2018	Confirm when tax notice will be sent to property owners who become liable for speculation tax as the result of an amendment. These property owners were not included in the initial list who got the registration letter.	Complete	Donner Trinidad

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Mail
Item:	Sending SPT Outreach Letters To Non-Owners
Meeting Date:	05-Oct-2018
Attendees:	Cynthia Kennedy, Jackson Williams, Brad Benoit, Sarah Lise, Justin Farris, Andrew Rozendal, Toby Harris, Steven Emery
Regrets:	
Author:	Nathan MacNeil

Agenda:

This meeting is to discuss the sending of SPT Outreach Letters to Non-Owners/Previous Owners.

Example:

- A property is sold late in the year after the BCA completed roll has been produced, so the previous owner(s) still appear to own the folio.

- In early January we generate the Outreach letters and we may not have the updated ownership information yet from BCA, so the prior owners would currently receive an Outreach letter.

- **Proposed Solution:**
  1. Update the BCA Weekly Changes Case to automatically load and post in the system, i.e. remove the manual user review aspect which slows down the overall process.

  2. Any owners flagged by LTSA as having a "pending transfer" will be moved to the lowest priority for Outreach letter generation.
     - We are processing 100,000 Outreach letters each night for approximately three weeks, so we should hopefully have the updated BCA ownership before these owners have their letter created and they will be removed from the process appropriately.

Minutes:

- **Proposed Solution:**
  1. Update the BCA Weekly Changes Case to automatically load and post in the system, i.e. remove the manual user review aspect which slows down the overall process.
     - Action Item: Confirm the automation of the case processing and update to the current SOPS process for all Property accounts.

  2. Any owners of folios flagged by LTSA as having a "pending transfer" will be moved to the lowest priority for Outreach letter generation.
     - We are processing 100,000 Outreach letters each night for approximately three weeks, so we should hopefully have the updated BCA ownership before these owners have their letter

created and they will be removed from the process appropriately.

- Confirmed this should be rare and will be prioritised lowest in the generation process.

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Determination of Ownership Percentage
Meeting Date:	18-Jul-2018
Attendees:	Cynthia Kennedy, Toby Harris, Steven Emery, Louise Lam, Mikaela Deboer, Andrey Safonov, Michael Campbell, Justin Farris, Megan Forest, Lidia Oprescu
Regrets:	Keri Taylor, Olav Thyvold, Donner Trinidad, Sarah Lise, Nathan Staples, Amber Bourbonnais, Jennifer Harbottle
Author:	Brian Ma

Agenda:

- Overview of how ownership will be retrieved
  - Ownership is at group level at LTSA – Confirm group level percent can be split equally between all owners underneath?
  - Owner % on Charges are only looked at when certain equity type found on BCA owners – Confirm what BCA equity types will trigger this?
    - Applies to Long term Crown and municipal property lease holders and Life estate holders?
    - How do we map BCA equity type to LTSA charge type?
- Discuss scenarios where ownership % cannot be determined automatically
  - Incorrect folio under owner
  - BCA and LTSA data not in sync in terms of ownership
  - Exceptions in name matching between BCA and LTSA
    - Name mismatch due to formatting
    - 0 or multiple PIDs
      - Same ownership structure for multiple PIDs
      - Different ownership structure for multiple PIDs
    - 0 or multiple titles under same PID
    - If charge needs to be looked at, 0 or multiple charges under same title
- If some folio needs review before being posted
  - Invoice other folios as usual, create after-the-fact review work item
  - In eTax hide the folios under review

Minutes:

- Overview of how ownership will be retrieved
  - Ownership is at group level at LTSA
    - Confirmed group level percentage can be split equally between all owners underneath - Jackson sent email to LTSA contact to confirm this.
  - Owner % on Charges are only looked at when certain equity type found on BCA owners – Confirm what BCA equity types will trigger this?
    - Applies to Long term Crown and municipal property lease holders and Life estate holders
      - Lease holders will be identified through the BCA equity type, please see below:

- 15 - Occupier Of Crown Property Under Tenure
- 17 - Holder - improvements only
- 18 - Simply Occupies Crown Land
- 24 - Occupier Of Municipal Property Under Tenure
- 26 - Occupier - Otherwise Exempt Property under Tenure
- 27 - Simply Occupies Municipal Property
- 28 - Simply Occupies Otherwise Exempt Property
  - Life estate holder
    - Equity types to identify life estate holder? - Follow up with BCA contact after communication channel is confirmed
  - How do we map BCA equity types to LTSA charge types?
    - Follow up with BCA contact - Steven to confirm the communication channel
- Scenarios that require manual review
  - Incorrect folio declared for owner, ownership % cannot be found
  - BCA and LTSA data not in sync in terms of ownership, ownership % cannot be found
  - Exceptions in name matching between BCA and LTSA
    - Name mismatch due to formatting etc.
    - Multiple PIDs with different ownership structures
    - 0 PID found - BCA may be excluding manufactured homes or any property that doesn't have a parcel, so this won't be an issue - Steven to double check
    - In the case where percentages on Title should be used, 0 Title found or multiple Titles with different ownership structures
    - In the case where percentages on Charge should be used, 0 or multiple Charges found, regardless of whether the ownership structure is the same between multiple Charges
- If some folio needs review before being posted/billed
  - We could invoice other folios as usual and create after-the-fact review work item, or suspend the return and hold up the bill for all folios on the return
    - Risk for holding up all folios
      - Close to payment deadline, or
      - Must meet legislated tax notice deadline - Steven to follow up on the legislated deadline for Tax Notice
    - Risk for not holding up folios that don't require review
      - Taxpayers might get confused about not see bills for all their folios
      - Income based credit allocation might be an issue in eTax because the taxpayer cannot see the full picture of all their folios
  - **Tentative Decision: Suspend return until all folios are ready to be billed**

Action Items:

Due Date	Action Description	Status	Responsible
02-Aug-2018	Confirm properties without a parcel (e.g., manufactured homes) will not be liable for Spec Tax	Complete	Brian Ma, Steven Emery
02-Aug-2018	Confirm the deadline for sending out Spec Tax Notices	Complete	Cynthia Kennedy, Steven Emery

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Scenarios Walk-through
Meeting Date:	30-Oct-2018
Attendees:	Cynthia Kennedy, Toby Harris
Regrets:	
Author:	Brian Ma

Agenda:

- Different scenarios where interest percentage is found
- Different scenarios where interest percentage cannot be determined systematically
  - How to work a 0% interest percentage folio
  - What happen in the following year
- SUPPS Amendment through Lead staging
- Manual Amendment through Lead staging

Minutes:

- Besides equity type '00', what other equity types we know for sure are spec tax liable, and do not depend on charges in LTSA data? - Cynthia to follow up
- Manufacture homes - how is it related to Tenure code in determining whether folio owner is Spec Tax liable? - Cynthia to follow up

Action Items:

Due Date	Action Description	Status	Responsible
11-Nov-2018	Besides equity type '00', what other equity types we know for sure are spec tax liable, and do not depend on charges in LTSA data?	Complete	Cynthia Kennedy

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Collections
Item:	ST - 11-10-2018 - Review of Collection Definition Items
Meeting Date:	11-Oct-2018
Attendees:	Alexa Breeland, Lidia Oprescu, Willi Leentvaar, Nathan MacNeil, Liam Cline, Mustafa Abousaleh
Regrets:	Hayden Toews, Sarah Lise, Justin Farris
Author:	Mustafa Abousaleh

Agenda:

Review Definition Items.

Minutes:

Reviewed Definition Items.

Action Items:

Due Date	Action Description	Status	Responsible
10-Oct-2018	Confirm if we will use a new link type for Joint Liability Collection or the Debtor-Codebtor	Complete	Alexa Breeland
13-Oct-2018	Do we have provisions for OCG Set-Off	Complete	Lidia Oprescu

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Financials
Item:	SPT - Return amendment behavior
Meeting Date:	06-Sep-2018
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Mustafa Abousaleh, JK Farris, Sarah Lise, Sarah Infanti, Andrew Lusk, Megan Forest, Brian Ma, Cynthia Kennedy, Toby Harris
Regrets:	Louise Lam, Olav Thyvold, Steven Emery, Deborah Brouwer, Kally Khaira, Lidia Oprescu, Jenn Harbottle
Author:	Rylan Miszkiel

Agenda:

Let's talk about return amendment behavior in light of the recent decision to provide 30 days for payment before any penalty/interest kicks in on any spec tax increases that result from an increased assessment value BCA supplementary.

- Upward amendment
    - Due to change of property value (via BC assessment)
    - Due to change of declaration (e.g. owner declared as BC resident, but was in fact other Canadian)
    - Due to change of income credit (e.g. owner changed how much income is allocated to a given year, or overstated their BC income, or re-allocated their income between properties)
- Downward amendment
    - Due to change of property value (via BC assessment)
    - Due to change of declaration (e.g. owner declared as other Canadian, but was in fact a BC resident)
    - Due to change of income credit (e.g. owner changed how much income is allocated to a given year, or amends up their BC income, or re-allocated their income between properties)
- Declaration amendment following a supp amendment
- Supp amendment following a declaration amendment

Minutes:

Generally:
- Any decrease is to be effective the original due date
- An increase resulting from a change in BCA/property data (ownership %, valuation) is to be due 30 days in the future
- An increase resulting from a declaration change is to be due the original due date
    - There is potential for declaration amendments to arise from the business's error (user keying error), but interest/penalty can be waived as appropriate in such a scenario
- This approach offers simplicity in understanding and legibility to both program area staff and the taxpayer.

Specific examples:
- Upward amendment
  - Due to change of property value (via BC assessment)
    - Should be due and eligible for interest/penalty 30 days from now
    - Same for program area staff amending the return
      - Ownership percentage
      - Manual BC assessment change (assessed value changes but is not communicable via interface)
  - Due to change of declaration (e.g. owner declared as BC resident, but was in fact other Canadian)
    - Should be due and eligible for interest/penalty retroactively (pending confirmation)
- Downward amendment
  - Due to change of property value (via BC assessment)
    - Should be effective the original due date
  - Due to change of declaration (e.g. owner declared as other Canadian, but was in fact a BC resident)
    - Should be effective the original due date
    - If the change is to declare the owner exempt, then all tax transactions will be reversed, and a single zero dollar tax transaction posted
- Change in income credit applied
  - The Income Credit will be posted as distinct transactions effective the original due date. It will offset (reduce) the tax accordingly
  - If this amount is amended, the posted Income Credit will be reversed/replaced as appropriate
  - This will improve readability by reducing the number of transactions on the period and explicitly stating what credit has been applied

- Caveats Emptor
  - Two otherwise equal taxpayers (one who amends their declaration and is then supped, and one who is supped and then amends their declaration), may not have equal penalty
    - TP1:
      - Assessed $2000, paid on time.
      - Supp increase of $500, due 30 days later. Paid on time.
      - Declaration increase of $2500 (e.g. went from BC resident to Other Canadian) - effective the original due date. **10% penalty of $250 assessed**.
    - TP2:
      - Assessed $2000, paid on time.
      - Declaration increase of $2000 (e.g. went from BC resident to Other Canadian) - effective the original due date. **10% penalty of $200 assessed**.
      - Supp increase of $1000, due 30 days later. Paid on time
  - Supp increases are extremely rare (only 500 total have been received in RPT). The combination of a supp increase and a declaration increase will be even rarer.
  - Attempting to prorate TP1's declaration increase would be the only way to ensure equal treatment. However, the complexity and user confusion of this approach outweighs the potential benefits.
  - If both a supp increase and a declaration amendment increase in the same day, the declaration increase should be applied first before the supp (in the best interest of the taxpayer)

Action Items:

Due Date	Action Description	Status	Responsible
27-Sep-2018	Confirm the proposed SPT return amendment approach	Complete	Sarah Infanti

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	ST - 18-07-2018 - NOFA Layout
Meeting Date:	18-Jul-2018
Attendees:	Cynthia Kennedy, Toby Harris, Louise Lam, Keri Taylor, Liam Cline, Hayden Toews, Andy Lusk, Jamie Hynes, Nathan MacNeil, Lidia Oprescu, Amber Bourbonnais, Mustafa Abousaleh
Regrets:	Olav Thyvold, Sarah Lise, Justin Farris, Megan Forest, Jennifer Harbottle, Steven Emery, Ross MacDonald, Cory Christiansen, Jamie Hoover
Author:	Andrew Lusk

Agenda:

- Project schedule check-in
  - ~~15-Jun-2018: Baseline requirements identified~~
  - **27-Jul-2018: Base config delivered by dev team (1.5 weeks remaining!)**
    - Scope:
      - Basic billing flow of debts from assessment to collection
      - Shell notice of assessment
      - Monthly statement of account
    - Meeting next week to demonstrate this functionality.
  - 30-Jul-2018: Base config verified by BAs
  - 10-Sep-2018: Testing begins
  - 12-Oct-2018: Testing concludes
  - 14-Dec-2018: Rollout
- Action item check in
  - None outstanding
- Today's requirements
  - NOFA Layout

Minutes:

NOFA Layout

We went over the NOFA components and agreed on a working layout. For reference see the attached PDF with the following NOFAs: PST Return, PST Audit, MTR Return, LOG Return, RPT Tax Notice, PTT Return, PTT Audit.
- Front of page:
  - Header:
    - BC FIN Logo
    - Document Title:
      - "Notice of Assessment"
    - Reference to Legislation:

- "issued under the Speculation Tax Act"
- Issue date (NOFA date)
- Recipient name & address
- ID Block:
  - Account number
  - Letter ID
- Barcode
- Legal authority for assessment and interest
- SOFA reference
- Body
  - Charge introduction/explanation
    - "The details of your speculation tax assessment dated [issue date] are as follows:"
  - Charge breakdown table (see attached XLSX file)
    - ST intent: use the 'wordy' NOFA table in the interest of providing the most useful information to the taxpayer
  - Property/owner info
    - Property owner (whose share is being assessed on this NOFA)
    - Property Address
    - Folio Number
    - Reference to attached (within envelope) SOFA
      - "Please refer to the attached Statement of Account for the full balance owing on your account and payment instructions. Payment is due immediately. If payment is not received, collection action may be taken without further notice."
    - "Important additional information on reverse" (all caps)
    - Other owner name(s) not relevant since the notice is specific to the owner and their share
- Bottom/Back of page (single side preferred)
  - Managing refund expectations
    - "If this Notice of Assessment indicates a refund is being issued, you should receive a cheque within two weeks from the date of this notice. If you do not receive your refund within this period, contact us (the amount of a refund may be reduced if you have an outstanding balance)."
    - Being confirmed, action item logged.
  - Assessment Contact Information
    - Mail - PTB address as on PTT NOFA
    - Phone
      - PTB phone as on PTT NOFA
      - 250 387-0555 (in Victoria)
      - 1 888 355-2700 (in North America)
      - to be confirmed, action item logged
    - Email
      - ____@gov.bc.ca
      - to be specified - will use placeholder text for now, action item logged.
    - Website
      - gov.bc.ca/____speculationtax?____
      - to be specified - will use placeholder text for now, action item logged.

- Ministerial appeal instructions
    - As on the PTT NOFA
- RMO/collection contact info
    - As on the PTT NOFA

Action Items:

Due Date	Action Description	Status	Responsible
09-Aug-2018	Follow up in Refund discussions whether NOFA should have the 'Refund expectations' component	Complete	Andrew Lusk
20-Aug-2018	Confirm Spec Tax contact info for NOFA - Address, Phone number(s), Email, Website	Complete	Andrew Lusk

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Customer
Item:	SPT Auto Registration Demo
Meeting Date:	10-Aug-2018
Attendees:	Nathan Staples, Kacy Roberts, Catherine Black, Donner Trinidad, Andrey Safonov, Sarah Lise, Louise Lam, Nancy MacNab, Michael Campbell, Brian Ma, Jo-Anne DiGeorgio, Keri Taylor, George Pannu, Megan Forest, Jennifer Harbottle, Bryce Smith, Amber Bourbonnais, Jamie Hoover, Sarah Infanti, Jackson Williams, Mustafa Abousaleh, Jagroop Sidhu, Iain Havelock, Brad Benoit, Andrew Lusk, Leah Winker, Kally Khaira, Deborah Brouwer, Kristyn Girard
Regrets:	Mikaela Deboer, Justin Farris, Olav Thyvold, Steven Emery, Kim Nemec, Cynthia Kennedy, Toby Harris, Rylan Miszkiel
Author:	Nathan Staples

Agenda:

Purpose: Demonstrate eTax Auto-Registrations and Manual Case review scenarios

Agenda:
- Demonstrate registering an SPT liable taxpayer from the eTaxBC declaration through to completing the Gentax Registration Case
  - This will include both clean auto-registrations and cases that will require manual intervention
    - New Taxpayer
    - New Account, Existing Taxpayer
    - Existing Taxpayer & Account, add New Ownership ID
    - Multiple ID Matches
    - Error in the registration case (invalid incorporation number format)
- Additional questions:
  - New ID Types (Taxpayer level)
    - BCID
    - ITN (Individual Tax Number) – provided by CRA to those who are ineligible for SIN
  - Can Indian Bands ever be liable for Spec tax?
    - I.e. The band purchases land outside of the reserve
  - Review Closure Reasons (if time permits):
    - Amalgamation
    - Bankruptcy
    - Business Did Not Materialize
    - Cancellation - Non Compliance
    - Deceased
    - Duplicate

- Foreclosure
- Gone Out of Business
- Incorporated
- Nil Remitter
- Moved Out Of Province
- No taxable activity-bus.active
- Ownership Change
- Receivership
- Registered In Error
- Business Sold
- Unlocated(whereabouts unknown)

Minutes:

Demonstration of registering an SPT liable taxpayer from the eTaxBC declaration through to completing the Gentax Registration Case
- This will include both clean auto-registrations and cases that will require manual intervention
  - Examples of clean Auto-Registrations:
    - New Taxpayer
      - This will add a new entity and SPT account to the system
    - New Account, Existing Taxpayer
      - The case will link up to an existing taxpayer on one of the IDs submitted on the declaration and add an SPT account to it
    - Existing Taxpayer & Account, add New Ownership ID
      - The case will be associated to an existing entity and SPT account, and will update the account information
  - Examples of requiring manual review to complete the case include:
    - Multiple ID Matches
      - In trying to find an existing entity in Gentax, the case found a match on more than one identifier. A user will have to review the case to determine the correct identifiers before processing the registration manually.
      - Example: SIN 123 matches customer A, Ownership ID 456 matches customer B
      - **Action Item:** Kally: Ask Steven if we need to require both BN and Incorp Number for Corporations?
    - Error in the registration case
      - Example: selecting the wrong Incorporation Type from the dropdown when entering an Incorporation Number

Additional questions:
- New ID Types (Taxpayer level)
  - BCID
    - Will be needed in Declaration and Reg Case
    - Being worked in SQR 20899 and is expected to be completed concurrently with the SPT rollout
  - ITN (Individual Tax Number) – provided by CRA to those who are ineligible for SIN
    - Do we need to add this to the declaration and reg case? As an ID, or informational?
      - **Action Item:** Deborah: find out if and how we will collect the ITN. I.e. as a new ID type, or informational field on the case?

- Nathan: Look into how the ITN relates to T1 data from CRA
  - *CRA sends us SIN, ITN, and TTN (temporary tax number) all in the same field ("SIN") with their T1 information. They are all treated the same way, only differing by their leading digit. ITN's begin with a '0', TTN's begin with a '9'. That is how they are distinguished within CRA, and it is how we should distinguish them within Gentax - all together as a single ID type from CRA.*
  - *Note there are already "SIN"s in Gentax beginning with '0' and '9', so we are already collecting ITN and TTN in this existing ID type.*
- Can Indian Bands ever be liable for Spec tax?
  - I.e. The band purchases land outside of the reserve
  - Yes, they would be liable for spec tax on properties outside of the reserve that do not qualify for any other exemption
    - BCA determines if the folio is in reserve land
    - We need to collect Indian Band Number on registration
- Review Account Closure Reasons (if time permits):
  - Amalgamation
  - Bankruptcy
  - Deceased
  - **Dissolved**
  - Duplicate
  - **Forfeiture**
  - Incorporated
  - Ownership Change
  - Receivership
  - Registered In Error
  - ~~Foreclosure~~
  - ~~Gone Out of Business~~
  - ~~Nil Remitter~~
  - ~~Moved Out Of Province~~
  - ~~No taxable activity-bus.active~~
  - ~~Business Did Not Materialize~~
  - ~~Cancellation - Non Compliance~~
  - ~~Business Sold~~
  - ~~Unlocated(whereabouts unknown)~~

Action Items:

Due Date	Action Description	Status	Responsible
20-Aug-2018	Find out if we need to require both BN and Incorp Number for Corporations for SPT	Complete	Louise Lam, Kally Khaira
17-Aug-2018	Determine if we can continue to use the same "SIN" ID type for collecting ITN (Individual Tax Number) for SPT	Complete	Nathan Staples

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Charge Owners in LTSA Data
Meeting Date:	23-Oct-2018
Attendees:	Cynthia Kennedy, Toby Harris, Louise Lam, Jackson Williams, Ross McDonald
Regrets:	Steven Emery, Olav Thyvold, Donner Trinidad, Mikaela Deboer, Andrey Safonov, Michael Campbell, Justin Farris, Sarah Lise, Nathan Staples
Author:	Brian Ma

Agenda:

- How TACS currently behaves:
  - For the following BCA equity types, looking for owner match on LTSA charges
    - 10 - Registered Holder Of Agreement For Sale, Right To Purchase
    - 13 - Registered Life Tenant/Lease For Life/Life Estate
- New findings about LTSA charges:
  - A charge may be invalid (cannot tell systematically, indicated in notes/comments)
  - A charge owner in LTSA data may not be present in BCA data
  - "non-registered crown leases are not liable for Spec Tax"

Minutes:

- How TACS currently behaves:
  - For the following BCA equity types, looking for owner match on LTSA charges
    - 10 - Registered Holder Of Agreement For Sale, Right To Purchase
    - 13 - Registered Life Tenant/Lease For Life/Life Estate
- New findings about LTSA charges:
  - A charge may be invalid (cannot tell systematically, indicated in notes/comments)
    - We are not receiving non-relevant charges in LTSA data
    - Okay with manually reviewing all folios with a relevant charge
      - Volume is a question mark
      - The interest percentage will be carried over to following years if no ownership change at LTSA
      - Ways to avoid the declaration being sent out to non-valid owners in subsequent years
        1. Contact BCA to clean up owner data
  - A charge owner in LTSA data may not be present in BCA data
    - Provide estimate report to identify the potential missing liable owners in BCA data
    - Needs to follow up with
  - "non-registered crown leases are not liable for Spec Tax"
    - No special filtering is needed in Declaration process
    - Will be review later when return is added
    - Is there any way to avoid sending our declaration for those non-registered lease holders in subsequent years? - No, must contact BCA.

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	Internal - 26-11-2018
Meeting Date:	19-Nov-2018
Attendees:	Nathan MacNeil, Jodi Whiteman, Liam Cline, Hayden Toews, Andy Lusk, Alexa Breeland
Regrets:	Mustafa Abousaleh
Author:	Hayden Toews

Agenda:

- Rollout Work
- SQRs
- Team schedules

Minutes:

Team resources:
- Liam:
    - No current rollout development. Facilitating testing
    - EHT Reports needing updating
    - SQRs:
        - SOFA Changes (being tested)
        - Bad Debt Allowance (still facilitating')
        - NTO DPM2 (On time payments report)
        - Odds n' Ends
        - Account level forestry extinguishments
            - Used to be period level, which is unreasonable based on Volume
            - Report needs updating as well
        - Liam taking PB exceptions report. (Jodi and Liam are both working on the same thing for different SQRs)

- Jodi:
    - CRA Setoff program - Child subsidy:
        - Almost all done.
        - Need to test CRA incoming payment/allocation reporting
    - Training Iris, Rui and Tyler. Working with BAs to determine best prod support management
    - Languishing, director liability
    - PTB Exception Report
    - Stop Mail Indicator for Collection. They should not be able to.

- Nathan MacNeil:

- SPT declaration leads:
  - BCA changes processing.
  - Verification on declaration items.
  - Misc. tasks needing completion (expected time to completion: near rollout)
- EHT Discovery (Done! :D)
- Looking to lighten the load so declaration leads can be prioritized.

- Hayden:
  - OG Invoices have generated.
  - Penalty and Interest will (most likely) be using last invoice date.
  - EHT refunds odds n ends
  - Invoice mapping, prevent mapping when stop billing. Update when pre existing unprocessed row
  - SQRs for days

- Mustafa:
  - s.22

- Alexa:
  - EHT:
    - Done delinquency testing
    - Collection testing almost done

  - SPT Collections:
    - Update letters that require the Tax Sections. (when we get it)
    - Made a spread sheet
    - Demo being created. Slice and dry run to come.
  - SQRs:
    - Looking for more SQRs (will oblige)

- Andy:
  - Global refund issue occurred after change for OG rollout. Caused erroneous refunds going out. Changed refund to look at profiles. Easy fix.Documented through incident report. Data fixed 100 refunds. Reissued refunds. Recalled other refunds. (nice work!)
  - SPT
    - SPT NOFA unit tested
    - Billing and Refund business testing at 98%
    - Figuring out best way to handle income based tax credit (corner case)

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Customer
Item:	Dev Chat - Supps, Adds & Deletes
Meeting Date:	31-Dec-9999
Attendees:	Jackson Williams, Donner Trinidad, Sarah Lise, Michael Campbell, Brian Ma, Nathan Staples
Regrets:	Justin Farris
Author:	Mikaela de Boer

Agenda:

Can we quickly meet to discuss our game plan for handling folio Supps, Adds & Deletes after the Declarations have been sent?

- What declaration process should be put in place for late owner additions?
  - Ask Liam if we need to go after these owners for Folio Adds, Changes or Deletes (with respect to spec tax status or folio status).
    - See if our new BCA ownership matches LTSA. If so then most likely liable.
    - If it's a brand new parcel & folio how are we going to find this LTSA ownership?
      - We may not find it. It may require manual intervention (revised roll)
    - LTSA will be giving us ownership % for all parcels within the applicable jurisdictions.
    - If it's an old parcel & new folio we can match LTSA ownership.
    - **If it's a new parcel can we use the current BCA ownership to send out a new Declaration notice?**
      - Or do we need to look back at BCA ownership effective as of Dec. 31st 2018.
        - (May be received in weeklies up to Jan. 2019 i.e. pending status)
        - Jackson: Are we able to do this systematically? Can we make use of change source?
      - Will we have LTSA info before BCA info comes down the pipe?
  - January Notices - Bulk Mail
    - How will we determine BCA ownership effective as of Dec. 31st 2018?
      - Changes may be received in weeklies up to Jan. 2019 i.e. pending status LTSA ownership
      - Action Item Jackson: Are we able to determine which ownership updates to accept and not accept systematically?
        - Using Parcel & Title Registration Date (prior to Dec. 31st)?
      - **How long will it take LTSA to finish processing pending transfers?**
        - We can't stop processing weeklies until after LTSA has processed all pending transfers
  - Check if 'Documentation' supports adds/deletes
    - Legislation will say that ownership is based on the BCA roll
    - Want to avoid up front validation with LTSA data ownership

- Are there effective dates on the BCA ownership? No, just last time the record was changed (fdtmWhen)
- What address are we going to use for sending Tax Notices?
  - Do we need to match the BCA ownership ID and have an account per ID?
  - Possibility of TACS maintaining addresses
  - Will we accept BCA address changes? Or allow taxpayers to maintain on eTax?
  - Loading and processing address changes from BCA to ownership IDs that hold and SPT account may need to trigger a work item?
  - Can we have multiple addresses per ownership ID? Please say no.... Jackson
- Where should we be storing the assessed values for SPT?
- How will we trigger SPT amendments from assessed value changes?

We have our weekly status meeting in 2005 so the room is already booked.

Minutes:

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	27-08-2018 - ST Internal Meeting
Meeting Date:	27-Aug-2018
Attendees:	Liam Cline, Hayden Toews, Mustafa Abousleh, Andy Lusk, Jodi Whiteman
Regrets:	Nathan MacNeil
Author:	Mustafa Abousaleh

Agenda:

Minutes:

Items:
- Assign Collection reports and letters to Nathan - Mustafa
- Stage the refunds development items - Lusk

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Collections
Item:	Joint Liabilities Discussion
Meeting Date:	31-Dec-9999
Attendees:	Alexa Breeland, Lidia Oprescu, Jamie Hoover, Liam Cline, Mustafa Abousaleh
Regrets:	
Author:	Alexa Breeland

Agenda:

Discuss linked debt/collections for SPT.

Minutes:

- Demonstrated adding the new SPT link type for linking SPT debt across entities
- Demonstrated adding the Director Liability collection, which can be used to pull in the linked SPT debt
- Went through the list of current Director Liability letters and determined which need to be evaluated for SPT
- All in agreement that the new link type and Director Liability collection are suitable for SPT and we will move forward with this approach as we confirm the letters
- **Alexa** will confirm the list of letters can be used for SPT that Jamie provided below:
    - Writ Warning
    - OCG Set Off
    - Request for Information
    - Credit Report
    - Judgment Notice
    - Demand Info
    - NOFA - this will need an update/removal to the director sentence
    - SOFA
    - Legal Notice 1
    - Legal Notice 2
    - Thank You Letter
    - Payment Proposal
- **Alexa** will update the link type to be an account to entity link, instead of account to account.
- **Alexa** will send an email detailing instructions on adding this link type, collection, and linked debt.
- **Alexa** will update the description of the Director Liability/linked debt functionality and record the letters on the definition item

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Customer
Item:	SPT - Registration & Structure
Meeting Date:	12-Jun-2018
Attendees:	Kacy Roberts, Nancy MacNab, Catherine Black, Liam Vearer, Louise Lam, Michael Campbell, Donner Trinidad, Brian Ma, Mikaela DeBoer, Nathan Staples, Dianne Thomas, Danna Thoroughgood, George Pannu, Bryce Smith, Kim Nemec, Jennifer Harbottle, Sarah Infanti, Keri Taylor, Andrew Lusk, Jackson Williams, Amber Bourbonnais, Rylan Miszkiel, Cynthia Kennedy
Regrets:	Andrey Safonov, JK Farris, Sarah Lise, Olav Thyvold, Steven Emery, Jo-Anne DiGeorgio, Steve Hawkshaw, Jamie Hoover, Megan Forest, Toby Harris, Jagroop Sidhu, Mustafa Abousaleh, Brad Benoit
Author:	Mikaela de Boer

Agenda:

Objective: This meeting will cover the registration flow within Gentax after an owner completes their Speculation Tax Declaration within eTax

Agenda: Review the following scenarios and how they will appear within Gentax
1. Owner is exempt from spec tax
2. Owner is liable for spec tax and exists within Gentax (match on ID)
3. Owner is liable for spec tax and there is a discrepancy with their account creation
4. Tentative registration flow

Minutes:

Please see attached SPT registration flow for further details

Additional Details/Comments

How will we identify foreign registrants?
- Corporations
    - We can capture their incorporation number
- Individuals
    - We can capture passport number or another Government issued ID
- **Action Item 40829:** Liam confirm if was can capture the IDs above and if copy of documentation is required
- RCS currently requests a copy of the document. (for legal name as well as identifier)
- Lawyer registering the conveyance at LTSA currently validates the legal details of our registrants

LTSA Name Matching
- Will not be required for lease holders since they are not registered at LTSA

- If the system fails to find a match for a declared BCA owner then an SPT account should still be created but the property/ownership in question should be reviewed.
- Depending on the volume we don't want to hold up billing on other properties but we do want to review the match
  - We can send a late bill if a match is found in a later review process

Addresses & Ownership IDs
- Although ownership IDs from BCA are not reliable for identifying a unique owner they will be valuable and reliable for gathering address updates from BCA.
- What address may we use for SPT tax notices?
  - We should be using the last known address for the taxpayer. Our source of information for addresses is BCA
  - We will be updating the BCA address based on ownership ID
- If the taxpayers wish to receive mail at another location they should be updating their BCA addresses
- It's possible that we need to grab a mailing address or some indication that they are updating the address in BCA upon declaration

Sending out NOFAs & Tax Notices
- Our current hope is to send a NOFA out immediately upon declaration/registration for registrants who have completed their declaration prior to billing
- For owners who have failed to complete the declaration this will result in a bulk mail out in April
- If supps/declaration revisions are received then we will send out revised notices
- Further discussion around Supps will be required
- Current preference is to send a separate NOFA per Property
  - Based on the address upkeep for ownership IDs we at minimum need to send a separate statement of account per ownership ID.

Registration Validation
- Taxpayers that fail to file will need to be created in Gentax without identifiers, clean up of these entities will need to occur after their declaration has been received for these taxpayers
- Address matching within 'Registration & Validation' should only occur on existing SPT accounts
  - Matching on all Gentax accounts may result in multiple results because of renting properties out for businesses etc.
  - Look into the possibility of matching on all Property accounts? i.e. HOG, PBA, GIP, PAT, PTT etc.
- We will be able to match late registrations to existing accounts through the enrolment code and initial BCA data that sent out the notices.

First Nations
- Will we ever send tax notices to First Nation Governments (Corporations)?
  - Most likely, there are limited circumstance where they will be liable for Spec
- CRA Indian Bands will **not** be liable for spec because their land is held under the federal government which means it will be exempt

How will trusts be handled?
- We will bill the trustee - registered owner
- gather the CRA trust account Number
- trust in regard to a deceased owner will collect the deceased owner's SIN (billing executor of the estate)

Is the Provincial Nominee Certificate # a temporary ID?
- Can an individual ever have more than one
- Deemed to be a BC resident
- Need to collect certificate date to ensure they have 2 years before being considered a satellite family.
- We can verify against already collected IDs (6000) - no interface required

Action Items:

Due Date	Action Description	Status	Responsible
19-Jun-2018	Confirm if SPT declaration can capture incorporation numbers & government Issued IDs for foreign registrations and if copy of documentation is required	Complete	Andrey Safonov

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Folios with no PID
Meeting Date:	05-Nov-2018
Attendees:	Cynthia Kennedy, Toby Harris, Steven Emery, Donner Trinidad, Andrey Safonov, Justin Farris, Sarah Lise, Fraser Hannah, Nathan MacNeil, Jackson Williams, Ross MacDonald
Regrets:	Louise Lam, Olav Thyvold, Deborah Brouwer
Author:	Brian Ma

Agenda:

- We just received information yesterday that owners of manufactured/mobile homes are <u>not</u> liable for spec tax. This is new to us and we don't have anything setup to prevent those owners from getting a spec tax declaration (and a tax bill later on if they don't declare). Depending on their Actual Use code, some manufactured homes have PIDs while others do not. Let's discuss and confirm:

- How to exclude owners of manufactured/mobile homes from spec tax
    - Has PID (should they be excluded?)
    - No PID
- How to handle other folios with no PID whose owners are liable for spec tax

Minutes:

Decisions:

- Folios with no PID - BCA should not flag those as spec tax candidates. - Steven / Fraser to follow up with BCA
    - Includes manufactured homes (3/4 in volume) and others (Co-op, etc.)
- If some folios with no PID were incorrectly flagged as spec tax candidates by BCA:
    - TACS would still send them declaration letters - No change is required for Lead
    - The return would be suspended for review if it comes down to it - Change is required for Returns

Action Items:

Due Date	Action Description	Status	Responsible
12-Nov-2018	Confirm with BCA that they will not mark folios with no PID as spec tax candidates	Open	Fraser Hannah, Steven Emery

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Refunds
Item:	ST - 13-06-2018 - Refund Interest Start, Automation Rules, Verifications, Transfers
Meeting Date:	13-Jun-2018
Attendees:	Andrew Lusk, Sarah Infanti, Hayden Toews, Jamie Hynes, Liam Vearer, Sarah Lise, Rylan Miszkiel
Regrets:	Mustafa Abousaleh, Liam Cline, Steven Emery, Megan Forest, Jennifer Harbottle, Olav Thyvold, Louise Lam, JK Farris, Keri Taylor, Jamie Hoover, Cory Christiansen
Author:	Andrew Lusk

Agenda:

ADMIN
- Schedule check in
- Action item check in

REQUIREMENTS
- Sources of / causes for refunds and their respective behaviour
- System creation / auto approval criteria
- Transfers
- Delivery methods

Minutes:

ADMIN
- Schedule check in
  - **15-Jun 2018: Baseline requirements identified (2 days remaining!)**
  - 27-Jul 2018: Base config delivered by Dev team
  - 30-Jul 2018: Base Config verification by BA
  - TBD 2018: All refunds development finished
  - TBD 2018: Refund testing begins
  - 16-Nov 2018: All development finished
  - 30-Nov 2018: Finish all testing (refunds testing will end before this)
  - 04-Jan 2019: Rollout

- Action item check in
  - Followup: "Logging Tax model" of refund interest - both credit and refund interest have an interest begin date that is the latter of:
    1. the effective date of the payment, or
    2. the effective date of the return tax.

- Followup: Informing our estimated numbers of refunds with more info... RPT vs SPT credit and refund complexity
    - RPT has a much larger range of things that can cause overpayment situations
        - Paid wrong folio
        - Double paid: two+ owners
        - Double paid: owner + Deferment
        - Paid and then claimed HOG
        - Supplemental
        - Financial Institution misdirection
    - SPT is being administered more simply, so the estimated % of refunds is likely to be on the lower end (our current range is 250 - 7500/year).

REQUIREMENTS
- Sources of / causes for refunds and their respective behaviour:
    - Per Liam Vearer's June 9 email (*these points are being reconsidered in context of divisional standards and system limitations):
        1. "If the refund originates from an overpayment of taxes, interest will accrue from the 61st day following the due date of the taxes."
        2. "If the refund originates from a supplementary assessment, an appeal or the correction of an error made by the administrator, interest will accrue from the 61st day after the day the government received the overpayment."
        3. "If the refund originates from the taxpayer completing a new or amended tax declaration that reduces or eliminates their tax liability, or they claim a BC resident or income tax credit for the year (including under the carry back provisions), interest will accrue from the 61st day after the new information is provided to the branch."
    - Constraints
        - The system can't know the 'origin' of a refund in the way it is presumed above.
        - The system preserves a fixed relationship between transactions and the things that post them (ie return debt to the source return).
        - The problem is, there is no such fixed relationship between payments (credits) and taxes (debts), only offsets - what the payment is paying off *right now*.
            - Offsets are dynamic and change based on the account financials every time there is a financial update.
            - Refundable credits routinely have no offsets at all (ie a payment made onto an account that is fully paid up)
            - In conclusion, "a payment is a payment" and its intent can't be programmatically derived from its offsets.
    - Developer conclusion:
        - If we implement the three rules above, the system cannot automate the determination of an interest start date, and that means it becomes SPT business procedure to decide on each refund, which...
            - Deviates from the divisional standard
            - Relies heavily on human judgment
            - Prohibits auto-approvals from ever taking place.
        - We can pursue this if we trust the refund analysts' training and ability to make the determination every time. It is very straightforward to use the interest start date override, the

question is if we want that to be a requirement every time.
- Otherwise, we need more straightforward rules, ie
  - If we are refunding, we will give refund interest from the 61st day after payment effective, or
  - If we are refunding, we will give interest from the latter of
    - the 61st day after the payment was effective
    - the 61st day after tax due for the year the payment was made (posted).
  - We can make the determination a function of payment effect, posted, rundate, etc.
- Go-forward ST intent
  - Revision of interest start date rules. Action item logged.

- ST intent re: system creation and approval rules:
  - Auto approval:
    - Per Liam Vearer, "We do not want to have auto refunds for the first year of the tax. Instead, we will take the opportunity during the first year to understand how the refunds arise and what issues show up, and submit an appropriate auto refund SQR for implementation at a later date."
    - Therefore auto approval is out of scope for this rollout.
  - Auto creation (timing and criteria):
    - Taxpayers can always request a refund, and users can always manually create them.
    - The system will automatically create a refund task for overpayments when the tax due (July 2) date has passed for the year equal to the year that the payment was effective.
      - e.g. Payment effective Feb 1 2018:   Refund created July 3 2018
      - e.g. Payment effective July 2 2018:   Refund created July 3 2018
      - e.g. Payment effective July 3 2018:   Refund created July 3 2019
      - e.g. Payment effective Nov 30 2018: Refund created July 3 2019
    - Any of the following criteria (per Sarah Infanti's June 13 email) will prevent the auto creation of a refund task until they are resolved.
      - Adjustment work item pending
      - Financial case pending (i.e. Refund Claim or Audit)
        - Pending decisions re: Income Tax Credit claiming and what form that will take...
      - Payment is less than 21 days from effective date
      - Stop refund / stop mail indicator
      - Tax not yet due
        - This check may be redundant/unnecessary given other, higher-priority criteria
        - To be more precisely defined if necessary.

- ST updated verification checklist:
  - Create a refund work item but flag for verification if:
    - Debt on another account under this taxpayer
    - Credit statute barred
    - There is a credit in the refund that is less than 21 days from effective
    - Revised return (BCA Supplementary)
    - Taxpayer has foreign mailing address
    - Payment made in US Currency
    - Collections voucher type in period

- Refund Transfers (cross account offsets)
  - Philosophy: do not refund with one hand and collect with another
  - A refund is 'skimmed' automatically to pay for a debt on a separate account on the same taxpayer
  - These were not configured for any PTB accounts in the past - largely due to the Folio/account structure
    - for ST, the ideal is that taxpayers will be individuals and organizations so it will be possible for them to have accounts for multiple program areas
  - Spec tax intent is to do transfers with all program areas/account types that are willing to share in kind.
    - Andrew Lusk to provide detailed information and confirm participatory willingness of other program areas.

- Delivery methods: Cheque, Direct Deposit
  - "Supplier Numbers" are IDs that are configured on the Parent Profile, Account and Customer levels on the Registration > IDs tab.
  - If a supplier number is added to an account/taxpayer, all refunds on that account will be delivered by direct deposit.
    - This can be overridden on a per-refund level on the Additional Info tab, via the Cheque Only checkbox.

Action Items:

Due Date	Action Description	Status	Responsible
20-Jun-2018	Provide detailed refund transfer information and confirm participatory willingness of other program areas.	Complete	Andrew Lusk
20-Jun-2018	Track business-side interest start date logic revision	Complete	Andrew Lusk

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	ST - 23-08-2018 - Re-assessments and Other Debts
Meeting Date:	23-Aug-2018
Attendees:	Cynthia Kennedy, Toby Harris, Sarah Lise, Justin Farris, Keri Taylor, Liam Cline, Hayden Toews, Andrew Lusk, Nathan MacNeil, Lidia Oprescu, Amber Bourbonnais, Mustafa Abousaleh, Jamie Hoover, Sarah Infanti
Regrets:	Louise Lam, Olav Thyvold, Megan Forest, Jennifer Harbottle, Steven Emery, Ross MacDonald, Cory Christiansen, Barb Robertson, Brad Benoit
Author:	Andrew Lusk

Agenda:

- Project schedule check-in
- Action item check in
- Delivery workbench updates
- Re-assessments
- Dishonored Cheque Fees
- Erroneous Refunds

Minutes:

Administrative

- Project schedule check-in
    - ~~15-Jun-2018: Baseline requirements identified~~
    - ~~27-Jul-2018: Base config delivered by dev team~~
    - ~~30-Jul-2018: Base config verified by BAs~~
    - **10-Sep-2018: Testing begins (2.5 weeks)**
        - Need to start creating test scenarios ASAP - alusk will follow up with BAs about this on Friday or Monday to discuss scope of functions
    - 12-Oct-2018: Testing concludes
    - 14-Dec-2018: Rollout

- Action item check in
    - NOFA Appeal Provision - Confirm if the original assessment can be appealed ("what are they appealing?")
        - General consensus is that if assessed value needs to be appealed, that is through BCA, and amended figures can be submitted via new declarations.
        - alusk to follow up with Audit team re: differences in Audit NOFA (if required) and then follow up with Cynthia and Toby
    - Should RMO's contact information be on the NOFA?

- No - go forward approach is to leave RMO contact off the NOFA.
- SOFA updates to date
  - Tax year/Tax payable column updates done.
  - Program contact info added.
  - "Assessment for Interest" still being debated
    - action item for alusk updated.
  - Potential conditional display of RMO contact block depending on whether an assigned Collection is open. <-- RMO's ideal
    - alusk to evaluate feasibility.
- Program contact info on NOFA updates - phone, URL, etc.
  - 1-833-SPEC-TAX appearance to be confirmed by Cynthia
- NOFA PICS approval
  - Currently being looked at on the program/PICS side.

- Re-organization of Delivery workbench
  - New, updated definitions need BA review

Requirements
- Loose Ends
  - SOFA payment vehicle confirmations re: Service BC
    - Service BC: Yes.
    - By Courier: No.

  - The July 23rd SOFA date - RMO desire for Aug 1?
    - Only concern was around payments being processed late - this doesn't seem to be a problem.
    - Go-forward plan: July 23 cycle date will be as standard - July 23.

  - Legal Notice and Collection timing
    - RMO proposal
      - For bills NOFA'd before July 23: LN1 and Collection created Aug 23
      - For bills NOFA'd on or after July 23: LN1 and Collection created 30 days after NOFA issuance
    - All activity afterward falls under Collecitons (LN2 and auto-assignment).

  s.15

  - Legal Notice questions (re: RMO proposed billing flow)

- Do we want to send legal notices for each debt (property+year)? Or would we rather send one legal notice encompassing all properties/debts (an account-based LN)?
  - Ideally, all legal notice-able debts would be on a single letter.
    - Current config would split them up - alusk to implement consolidation, if possible (see PST Legal Notice).
  - The content and appearance of this letter would be the same; it is a standard LN.

- Re-assessments
  - Triggered any of from the following changes:
    - Change in tax amount
    - Change in ownership
    - Change in assessed value
    - Change in credits used
  - Content differences from the original NOFA:
    - SPT Preference: "Your *revised* notice of assessment..."

- Reversed payment fees - standard
- Erroneous refunds - standard

Action Items:

<u>Due Date</u>	<u>Action Description</u>	<u>Status</u>	<u>Responsible</u>
30-Aug-2018	Can we conditionally show/hide RMO contact block on SOFA depending on Collection existence/ownership?	Complete	Andrew Lusk
31-Aug-2018	Provide some foundational test scenario info to Cynthia and Toby	Complete	Andrew Lusk
31-Aug-2018	SOFA correction - get program area phone numbers to pre-populate properly	Complete	Andrew Lusk
31-Aug-2018	Bill flow update for post-July-23 NOFAs: LN1 and Collection 30 days after NOFA issuance	Complete	Andrew Lusk
31-Aug-2018	Confirm how "1-833-SPEC-TAX" exactly should display on the NOFA	Complete	Cynthia Kennedy

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	10-12-2018 - Internal Meeting
Meeting Date:	10-Dec-2018
Attendees:	Nathan MacNeil, Mustafa Abousaleh, Liam Cline, Hayden Toews, Andy Lusk, Alexa Breeland
Regrets:	Jodi Whiteman
Author:	Mustafa Abousaleh

Agenda:

- Rollout Work
- SQRs

Minutes:

Team resources:
- Liam:
  - Audit Fee NOFA - Reassessment NOFA on decrease.
  - EHT Reports needing updating
    - Bad Debt is being reconciled by Wednesday.
    - Missed installment payment - New report for Corey.
  - SQRs:
    - SOFA Changes (being tested) - Outstanding balances wording.
    - NTO DPM2 (On time payments report) - In testing
    - Account level forestry extinguishments
      - Used to be period level, which is unreasonable based on Volume
      - Report needs updating as well
    - Liam taking PB exceptions report. (Jodi and Liam are both working on the same thing for different SQRs) - In testing
    - Invoice mapping, prevent mapping when stop billing. Update when pre existing unprocessed row - In testing.
      - Liam to review the code.
- Jodi:
  - ~~CRA Setoff program - Child subsidy:~~
    - ~~Almost all done.~~
    - ~~Need to test CRA incoming payment/allocation reporting~~
  - ~~Training Iris, Rui and Tyler. Working with BAs to determine best prod support management~~
  - ~~Languishing, director liability~~
  - ~~PTB Exception Report~~
  - ~~Stop Mail Indicator for Collection. They should not be able to.~~

- Nathan MacNeil:

- SPT declaration leads:
  - BCA changes processing.
  - Verification on declaration items.
  - Misc. tasks needing completion (expected time to completion: near rollout)
- Andy and MacNeil will be talking about rollout verification script for declaration permutations.
- Hayden:
  - Penalty and Interest of OG invoices: meeting with Kathy tomorrow.
  - EHT refunds end to end.
  - s.15
  - EHT Collection verification script.
- Mustafa:
  - OG Control Reports - New requirements for volumes changes.
  - AR by Stage report with Vas
- Alexa:
  - SPT Collections:
    - Verify that the joint liability testing is added and completed.
    - Reports: all but 8 reports are signed off on.
- Andy:
  - SPT
    - Correct SPT billing flow.
    - Entries aren't being added to tblBC_CollectNOFA.
    - Billing and Refund business testing at 98%

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Financials
Item:	ST - Penalties
Meeting Date:	31-Dec-9999
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Sarah Infanti, Liam Vearer, Steven Emery, Sarah Lise, JK Farris, Louise Lam, Olav Thyvold, Mustafa Abousaleh, Megan Forest, Jenn Harbottle
Regrets:	
Author:	Rylan Miszkiel

Agenda:

Let's talk about penalties, on what basis they're calculated, and at what point they are charged.

- Underpayment penalties
- Voluntary disclosure or "first late declaration" forgiveness
- Additional manual penalties
- How do amendments impact the penalty basis (late declaration, retroactive tax credits, …)?

Per the decision log:
- A 10 per cent penalty will apply to taxes levied that are unpaid by the tax due date,
- A 100 per cent penalty will apply to taxes assessed as a result of an owner's willful error, including errors repeated after a warning letter has been issued related to the error, and
- A penalty equivalent to 100 per cent of the tax avoided will be applied under the tax avoidance rules to any person who participated in the tax avoidance.

Minutes:

- 10% late penalty to be applied at the due date, based on the balance outstanding
    - Initial tax is to be due July 2nd
    - Ability to waive penalty is required, especially in the first year (the business anticipates taxpayers erroneously paying the muni rather than the province)
    - Warning letter to be sent by auditor or analyst when considering discretionary relief
    - This warning letter may factor into auditor findings at later date, and in determining if the taxpayer made a willful error
    - Amendments can be levied based on supplementary assessment
        - These would be triggered by a change in the property valuation or classification
        - Credit changes should be given the benefit of the original tax due, and penalty will be reduced accordingly
        - Debit changes should be due (and eligible for penalty) 30 days in the future OR July 2nd (whichever is later)
- 100% willful error penalty

- This is mandatory
- 100% avoidance penalty
  - This is determined by the administrator, not an outside source
- Ability to rescind these 100% penalties upon appeal is required
- No penalty is assessed for late registration or declaration
  - This is consistent with the behavior for credit amendments
- Tax credits carried forward/back
  - Any tax credit applied to an assessment should behave as a reduction of the initial assessment (this behavior is consistent with other credit amendments)
- Late declarations of exemption
  - Any texemption applied to an assessment should behave as a reduction of the initial assessment (this behavior is consistent with other credit amendments)
  - Owners have up to 3 years after assessment to claim exemptions (31 December of the third year following the taxation year)
  - Any penalty or interest levied should be reversed

Action Items:

Due Date	Action Description	Status	Responsible
15-Jun-2018	How should tax credits applied retroactively decrease the penalty basis?	Complete	Rylan Miszkiel
15-Jun-2018	Confirm that NOFA grace will use the standard FAA 30 day window (as opposed to the 38 used by RPT)	Complete	Rylan Miszkiel
15-Jun-2018	Is the 100% wilful error penalty discretionary or mandatory?	Complete	Rylan Miszkiel
15-Jun-2018	Is the 100% avoidance penalty determined by the branch or an outside source?	Complete	Rylan Miszkiel

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	ST - 05-06-2018 - Billing Requirements #1
Meeting Date:	05-Jun-2018
Attendees:	Cynthia Kennedy, Toby Harris, Sarah Lise, Liam vearer, Keri Taylor, Steven Emery, Liam Cline, Hayden Toews, Andy Lusk, Jamie Hynes, Nathan MacNeil, Ross MacDonald
Regrets:	Louise Lam, Olav Thyvold, Justin Farris, Megan Forest, Jennifer Harbottle
Author:	Mustafa Abousaleh

Agenda:

- Brief overview of billing in GenTax
  - Debt level billing
  - Regular billing flow
- Notice of Assessment (NOFA)
  - PST Model: One liable party
  - RPT Model: Owner groups
  - PTT Model: Multiple liable parties
  - NTO Model: Multiple liable parties
  - ST:
    - One bill per person per Folio/Address?
    - One bill per person (includes multiple debts)?
- NOFA triggers:
  - Do we assess only if there is an outstanding debt?
  - Re-assess if tax changes? If new amount is zero?
  - ST:
    - If one bill per person (includes multiple Folio debts), how would we re-assess if supplementals change the BCA valuation, and hence the tax amount?
- Statement of Account (SOFA)
  - Cycle Date: 23rd of each month. Why every program sticks to 23rd?
  - Layout
  - Contact blocks

Minutes:

- Brief overview of billing in GenTax
  - Debt level billing
  - Regular billing flow
- Notice of Assessment (NOFA)
  - PST Model: One liable party
  - RPT Model: Owner groups

- PTT Model: Multiple liable parties
- NTO Model: Multiple liable parties
- ST:
  - One bill per person per Folio/Address.
  - The only benefit of billing through one bill per person is for customer service.
  - This approach might be minutely confusing for owners of multiple properties.
  - How about the display of the $2000 BC Resident credit and carry back?
    - The owner will be telling us which property to apply the credit to. Action Item: is it true or is the system going to calculate it automatically?
    - Most people will be able to use this credit for only one property. Very small number will be able to use the credit on multiple properties, assuming they have more than one vacant home.
  - Consider displaying how the tax is calculated: BCA Valuation * Proportional Interest * Tax Rate = Tax Due
    - Only Class 1.
    - Combined improvement and land value.
  - The debt will not be transferred to the Folio, so it is not like Utility debt.
- ST Assessment:
  - Liability will be determined on December 31st.
  - NOFA will be sent out no later than April 30th (legislative requirement). Practically it will be issued early or mid-April.
  - Taxes are immediately payable, and penalty will be assessed on July 2nd if they haven't paid.
- NOFA triggers:
  - We assess the original even if it is zero due to a pre-payment.
  - Always sent a re-assessment even if new amount is zero.
    - Potentially toggle the payment section.
  - ST:
    - If one bill per person (includes multiple Folio debts), how would we re-assess if supplementals change the BCA valuation, and hence the tax amount?
- Billing Flow:
  - LN and Collection delays and stages: Issue legal notice automatically before sending to collection.
    - Not accrued any interest until the next January.
    - If we are automatically filing a Lien on the property, then we need to send a Legal Notice before hand.
    - Liens are expected to be applied sometime after July until September.
    - We need to consult with RMO. Jamie from RMO.
- Statement of Account (SOFA)
  - Cycle Date: 23rd of each month.
  - Layout
    - Business Contact Block: Yes
    - RMO Contact Block: Yes
    - Payment Methods:
      - Online via eTax: Yes
      - Financial Institution: Yes. CCIN: "BC - Stmt of Acct": Yes
      - EFT: Yes
      - Service BC: Yes

- - - Action Item: Decide if Service BC will be a payment option? - Liam Vearer
    - By Mail: Yes
    - By Courier: No
      - Potentially courier to Service BC.
  - Period Column Header: Tax Year
  - Principal Column Header: Tax Payable
- Rules:
  - The SOFA is automatically generated on the billing cycle date (23rd of each month or next business day) if there is a SOFA-able debt.
  - A SOFA-able debt is defined as any debt that has been previously NOFAed and continues to have an open balance on the billing cycle date.
  - The SOFA can also be manually generated by the user whenever desired.
  - Note that no SOFA will be automatically generated if the last issued SOFA is categorized as recent:
    - a Recent SOFA is a SOFA issued within 3 days and the account balance doesn't change.
- NOFAs & SOFAs:
  - If we end up issuing a NOFA per owner per Folio, then they will all go out in a single envelope with a single SOFA.
  - The SOFA will have a single voucher to pay all debts. If the payment is not equal to all of the outstanding balance, then the oldest debt is offset first, then the system chooses which liability to offset. The rest of the outstanding debt will continue to be SOFAed and then will go to Collection.
  - Action Item: Is this behavior what we need to happen? Think about the impact on other owners for a specific liability.
- Billing Indicators:
  - Security for Stop Billing & Stop Statement:
    - Who should have access to manage these indicators?
  - Any un-usual or new ones that we should be aware of?
- NSF Fee Billing:
  - Billed on the SOFA on the next SOFA cycle date, then sent to collection.
- Erroneous Refunds:
  - Can it be assessed?

Email Reference - June 1st, 2018:

Hi Rylan and Mustafa:

The administrator of the speculation tax will be given powers to collect outstanding taxes and to delegate those powers to RMO, for example.

The existing tax Acts have collection provisions. Our intent is to adopt similar collection mechanisms in the

speculation tax Act so that RMO will be able to use the same tools to collect the speculation tax as they have under other tax Acts. I am not sure if you will need different voucher types for the speculation tax from what you already have so I thought I would share the following information with you.

Collection powers to include:
- Demand letters to garnish payments / wages
- Certificate filed in Supreme Court with same force and effect as judgment
- CRA set offs
- Liens against any property owned by the owner
- Unpaid tax can be registered as a lien automatically

In addition, the Act will provide for a person to be made jointly and severally liable for taxes owed by an owner if the person is:
- s.15
-
- The transferee, where the owner's interest was transferred in a non-arm's length transaction and there is evidence of collusion to evade tax, and
- A joint owner of the property and was so at the tax liability date (Dec 31).

Liam

Email Reference - June 1st, 2018:

Hi Mustafa.

I hope the following information is helpful for your meeting.
- The tax will be levied on each owner of the property based on their ownership share. It will not matter whether the owner is also an owner of another property (other than the owner cannot have two primary residence exemptions in a year). The way I see it, this means the tax will be owner and property specific so we will want to issue a NOFA to the owner for each folio they are assessed tax. If there are issues with that approach, I would be happy to discuss them with you.
- Also, payments will need to be allocated to the taxes levied on a particular property so that penalty and interest can be properly calculated, and so that appropriate collection action is undertaken. I think that supports the above approach.
- We will need to issue a tax notice to owners who do not register by the deadline. Can a NOFA be used for that purpose? I ask because the assessment will be a default assessment using the highest tax rate rather than being based on information previously provided by the owner.
- I agree we will want to issue a NOFA when the tax amount is adjusted. For example, as you mention, when a BCA supplementary assessment affects the tax.
- I am not sure what we should do when an owner claims an exemption after the tax notice is issued. Would it make sense to issue a NOFA showing the tax recalculated to $0 or would it be better to send a letter saying the owner is exempt. The latter is more consistent with the proposed legislation but I am open to a different approach.

Liam

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	eTax
Item:	SPT Return Demo - Income Filing in eTax and Interest % Look-up
Meeting Date:	17-Oct-2018
Attendees:	Cynthia Kennedy, Toby Harris, Steven Emery, Louise Lam, Donner Trinidad, Mikaela Deboer, Andrey Safonov, Justin Farris, Sarah Lise, Leah Winker, Janette Demianchuk
Regrets:	Olav Thyvold, Michael Campbell, Nathan Staples, Deborah Brouwer
Author:	Brian Ma

Agenda:

- Demo eTax filing of Income Credit for Speculation and Vacancy Tax
- Demo LTSA Ownership Percentage look-up on the return
- Follow-up Questions:
    - Income filing will come in as an return amendment, confirming those "amendments" should be processed *automatically*.
    - Once interest percentage is overridden, should it be kept forever?
    - Equity type-> Charge type mapping?
        - How to filter out invalid charges?
- Multiple charges exist on the same title and the percentage ownership on each charge is 100%. How should the interest percentage be determined for each owner?

Minutes:

- Income filing will come in as an return amendment, confirming those "amendments" should be processed *automatically*.
    - Confirmed. Downstream discover/audit processes will pick up returns requiring review.
- Transfer to spouse amount should be pre-populated on subsequent returns.
- Name matching improvement
    - For Individual names, if no middle name on one side, match on first and last names
        - if there is an unique match, use it.

OUTSTANDING:
-
    - Once interest percentage is overridden, should it be kept forever?
    - Equity type-> Charge type mapping?
        - How to filter out invalid charges?
- Multiple charges exist on the same title and the percentage ownership on each charge is 100%. How should the interest percentage be determined for each owner?

Action Items:

Due Date	Action Description	Status	Responsible

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Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Understanding Tax Credit based on Income
Meeting Date:	27-Jun-2018
Attendees:	Liam Vearer, Cynthia Kennedy, Toby Harris, Steven Emery, Keri Taylor, Louise Lam, Donner Trinidad, Mikaela Deboer, Andrey Safonov, Michael Campbell, Justin Farris, Sarah Lise, Sarah Infanti, David Karp, Mark Gunther, Nathan Staples, Amber Bourbonnais, Rylan Miszkiel, Lidia Oprescu
Regrets:	Olav Thyvold, Megan Forest, Jennifer Harbottle
Author:	Brian Ma

Agenda:

- **Questions on BC Resident Credit**
  - Credit is only for a given year (cannot be rolled forward or back if not fully used)
    - How about amendments?
- **Tax Credit based on Income**
  - Gathering information from taxpayer through eTax declaration
    - Spouse transfer
      - Spouse's name and SIN
      - Two options to report spouse's income
        - 1. Spouse's full income
          - TACS figures out best deal for owner *and* his/her spouse?
            - Scenario where transfer needs to be clawed back due to later declaration
              - Person A: $50,000; A's spouse: $80,000; A used $10,000 from spouse to get best possible deduction, then spouse comes in and needed to claw it back to have his/her best possible deduction:
                1. A gets a original tax notice
                2. A's spouse gets an original tax notice and A gets a revised tax notice
        - 2. Spouse's income portion that is being transferred in
    - Carried-over (unused) income (Income can be carried forward 3 years, and back 1 year)
      - Should it be declared by the taxpayer or maintained by TACS?
        - Should the system automatically trigger an amendment when future year income? received?
      - Can it be transferred?
      - Do we need to distinguish between own and spouse's income in the bank?
    - Income of owner
    - Multiple folios on same return, does it matter which one gets credit first?

Minutes:

- **Questions on BC Resident Credit**
    - Credit is only for a given year (cannot be rolled forward or back if not fully used)
        - How about amendments? - amendments will process re-evaluation as normal. $2000 is only for CURRENT year.
- **Tax Credit based on Income**
    - The formula is: BC Income multiplied by the Tax Rate for the tax year multiplied by 10.
    - BC Income can be a combination of previous and future year's income of the taxpayer and their spouse. A taxpayer who uses BC Income in the year their tax rate is 2% may receive double the tax credit they would receive if they used the same income in the year their tax rate is 1%. For example:
- BC IncomeTax RateMultiplierCalculated Tax Credit$50,0000.0110$5,000$50,0000.0210$10,000
    - The result gives you the tax credit that can be applied to the taxpayer's gross taxes for the year. However, if applying that credit amount would reduce the taxes to below what a BC Resident would pay (excluding any BC Resident credit), the amount of BC income used is reduced to produce the maximum tax credit available to the taxpayer.
    - Different tax rate would give same amount of income different power.
    - Can't use CRA info in TACS to determine income automatically because December pull (moving forward) won't have up-to-date income info, June pull (with up-to-date info) would be too late.
    - Income can be carried forward 3 years, and back 1 year.
    - Carried forward/back income can also be transferred to the spouse.
    - Gathering information from taxpayer through eTax declaration
        - Full Manual vs. Full Automation approaches (Main difference is in handling spouse transfer and carry forward/back amounts)
            - *Full Manual approach*
                - Owner declares the followings in eTax:
                    - Own income to be used for deducting current year spec tax
                    - Own carried forward/back income to be used for deducting current year spec tax (specify for each eligible year)
                    - If accepting transfer from spouse - Spouse's current year income to be transferred in for deducting current year spec tax
                - TACS calculates the tax and deductions based ont he information provided by the taxpayer.
                - Pros
                    - More flexibility/transparency for taxpayer, who may be able to figure out a way to get better deal not only for current year but also future years
                - Cons:
                    - Hard for taxpayer to know how much to transfer or carry forward/back without knowing exact tax due amount
                        - An online estimate tool could potentially help
            - *Full Automation approach*
                - Owner declares the followings in eTax:
                    - Own current year income to be used for deducting current year spec tax
                    - If accepting transfer from spouse - Spouse's current year income
                - TACS automates spouse transfer and carry forward/back and systematically figures out the best deal for taxpayer for previous and current years

- Scenario where transfer needs to be clawed back due to later declaration
  - Person A: $50,000; A's spouse: $80,000; A used $10,000 from spouse to get best possible deduction, then spouse comes in and needed to claw it back to have his/her best possible deduction:
    1. A gets a original tax notice
    2. A's spouse gets an original tax notice and A gets a revised tax notice
- If pursuing this approach, we will need to have comprehensive rules defined regarding the hierarchy of applying income
  - e.g., future year income - should it be used for previous year or current year first?
- Pros:
  - Accurate calculation to provide best use of spouse's income and carry forward/back income for *current and previous* years
- Cons:
  - Less flexibility for taxpayer
  - Adds system complexity
  - Difficulty in linking to the spouse if no useful identifier is provided
- Is it possible to delay assessment for a person if there's spouse transfer involved, so both can be assessed at the same time?
  - No, because spouse might never come into the system
- Rules - Liam to follow up
  - Always use one's income for himself first
  - ...

Action Items:

Due Date	Action Description	Status	Responsible
11-Jul-2018	From Policy's perspective, which approach of handling income-based tax credit makes more sense (ie full manual vs. full automation)?	Complete	Brian Ma, David Karp

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	eTax
Item:	eTaxBC - SPT - Logged in/Logged out Functionality
Meeting Date:	19-Jul-2018
Attendees:	Emery Steven, Farris JK, Lam Louise, Khaira Kally, Roberts Kacy, MacNab Nancy, Smith Bryce, Nemec Kim, DiGeorgio Jo-Anne
Regrets:	
Author:	Andrey Safonov

Agenda:

I want to have a small meeting about different pieces of Speculation Tax process on eTaxBC and to confirm which are going to be available as logged in/logged out functionality.

Speculation Tax Declaration: Logged out/Logged in

Income Tax based Credit Return: Logged in only

Minutes:

Enrolment

Enrolment will be available to taxpayers who are liable for speculation tax and will be receiving a bill.

A bill sent to them will contain information on how to enrol into eTaxBC as well as what they can do with their logon (pay through PAD agreement, provide income tax based credit information).

For consistency and training of the taxpayers instead of enrolment code or access code, a letter id from the header will be required to enrol into eTaxBC. This is consistent with initial speculation tax declaration letter.

Logged off functionality (no logon required):

SPT Declaration

Logged on functionality (logon required):

Income Tax Based Credit Return

Pay using PAD (Pre-authorized Debit Agreement)

SPT Declaration

Payments

Taxpayers that are liable for Speculation Tax, and have created a logon, can make payments using Pre-authorized Debit Agreement (PAD).

They can make full payment or partial payment.

Third-Party Access

Taxpayers who are liable for Speculation Tax and have created a logon, can grant access to a third-party bookkeeper or accountant.

Third-Party must enrol into eTaxBC as a third-party logon and request access to SPT account.

If third-party is already managing existing taxpayers in the system, they can request access to SPT account.

SPT account holder (taxpayer who is liable for Spec Tax) logon will then approve access to their account.

If the user provided their email during declaration process, they can:
- Amend/withdraw the declaration before it is processed.
- View declaration.
- When starting a new declaration, a user will be asked if they already have declaration they want to continue.
- If the user wants to continue previously submitted declaration, we will copy over the answers from the declaration they specified the email and continuation code.
- Once the user submits the amended declaration, they will receive a new continuation code.
- They can use the continuation codes individually to review their declarations.

Income Based Credit Return

If the taxpayer is liable for Speculation Tax and is not a BC resident and have created a logon, they can provide income information that might reduce their total tax due.

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Interfaces
Item:	Review BCA Criteria for SPT Flag
Meeting Date:	19-Sep-2018
Attendees:	Cynthia Kennedy, Fraser Hannah, Ross MacDonald, Jackson Williams
Regrets:	
Author:	Jackson Williams

Agenda:

1. Review BCA criteria, draft feedback for each

Minutes:

BCA Criteria
Feedback in red.

Please confirm treaty land and all other indigenous land or nation is excluded via geography filters. Tsawwassen (403) should be excluded from speculation tax, and excluded from this report.

Any owner on the folio in this list – Note % is a wild card

(NAMES.NA_LAST LIKE 'PROVINCIAL RENTAL HOUSING CORP'

OR NAMES.NA_LAST LIKE 'PROVINCIAL RENTAL HOUSING CORPORATION'

OR NAMES.NA_LAST LIKE 'BC HOUSING'

OR NAMES.NA_LAST LIKE 'BC HOUSING MANAGEMENT COMM'

OR NAMES.NA_LAST LIKE 'CROWN PROVINCIAL'

OR NAMES.NA_LAST LIKE 'CROWN FEDERAL'

OR NAMES.NA_LAST LIKE 'CROWN PROVINCIAL C M H C'

OR NAMES.NA_LAST LIKE '%(CITY)%'

OR NAMES.NA_LAST LIKE '%CITY OF%'

OR NAMES.NA_LAST LIKE '%DISTRICT)%'

OR NAMES.NA_LAST LIKE '%REGIONAL %DISTRICT%'

OR NAMES.NA_LAST LIKE '%(TOWNSHIP)%'

OR NAMES.NA_LAST LIKE '%(TOWN)%'

OR NAMES.NA_LAST LIKE '%(VILLAGE)%'

OR NAMES.NA_LAST LIKE '%SENIOR%'

OR NAMES.NA_LAST LIKE '%ASSOCIATION%'

OR NAMES.NA_LAST LIKE '%ASSN%'

OR NAMES.NA_LAST LIKE '%FOUNDATION%'

OR NAMES.NA_LAST LIKE 'SUNSHINE COAST KIWANIS VILLAGE'

OR NAMES.NA_LAST LIKE 'SHON YEE BENEVOLENT ASSOC OF CANADA'

OR NAMES.NA_LAST LIKE 'COVENANT HOUSE VANCOUVER'

OR NAMES.NA_LAST LIKE 'HALLIDAY HOUSE OF BC'

OR NAMES.NA_LAST LIKE 'NORTH COAST TRANSITION HOUSE'

OR NAMES.NA_LAST LIKE 'ABBEYFIELD HOUSES OF FORT ST JOHN 2006'

OR NAMES.NA_LAST LIKE 'EVERGREEN BAPTIST HOME'

OR NAMES.NA_LAST LIKE 'FAIR HAVEN UNITED CHURCH HOMES'

OR NAMES.NA_LAST LIKE 'JEWISH HOME FOR THE AGED OF BC'

OR NAMES.NA_LAST LIKE 'ST JUDES ANGLICAN HOME'

OR NAMES.NA_LAST LIKE 'ST LUKE%S HOME'

OR NAMES.NA_LAST LIKE '%HOUSING COOP%'

OR NAMES.NA_LAST LIKE '%HOUSING CO-OP%'

OR NAMES.NA_LAST LIKE '%EMERGENCY%'

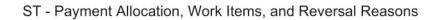OR NAMES.NA_LAST LIKE '%TRANSITION%')

Please remove this. Finance will handle identifying non-candidate owners like 'CROWN PROVINCIAL' or associations excluded per the legislation. This cannot be determined based solely on name matching rules, because for example some "associations" qualify, while others do not. Also this criteria excludes regular people with "ASSN" in part of their name.

- Tax coding
  - 31-Emergency Shelters,
    - No folios in data. Since this doesn't exclude any folios, do we need this criteria?
  - 82-Private schools,
    - Please remove Private Schools. Many are still candidates for speculation tax.
  - 83 - UNIVERSITIES,
    - This is good, universities are government bodies and not candidates for SPT.
  - 84-COLLEGES,
    - Can BCA confirm all owners are as defined in the college and institute act?
  - 87- Private hospital,
    - Can BCA confirm all owners are licenced under the hospital act as a health care body as a private hospital?
    - Note – concern about bulk declarations. Example, HRC CARE SOCIETY has a few hundred folios.
  - 92-CHARITABLE ORGANIZATIONS
    - This is good in principle, as it allows us to exclude non-candidate entities (charities here) without having to maintain a list of names. Can BCA confirm the definition of registered charity matches federal income tax act?
- Folio Characteristics
  - 41 - University occupiers
  - 42 - Health Authority occupiers
  - 52 - Care homes
  - LAPs (43), SAPs (46, 47, 48)
    - BCA - please explain LAP and SAP? PTB has not received Folio Characteristics before, so unfamiliar with data.
- Actual Use
  - 284-Seniors Strata - Care, Independent or Assisted Living
  - 285-Seniors Licensed Care
  - 286-Seniors Independent & Assisted Living
  - 287-Group Home
    - Fraser to investigate if there's any reason to exclude these. About 2000 folios.
  - 640-Hospitals (Nursing Homes Refer To Commercial Section).
    - This is good – hospitals are excluded.
  - 650-Schools & Universities, College Or Technical Schools
    - Fraser to investigate
  - 652-Churches & Bible Schools
    - Fraser to investigate

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Payment
Item:	ST - Payment Allocation, Work Items, and Reversal Reasons
Meeting Date:	31-Dec-9999
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Sarah Infanti, Liam Vearer, Sarah Lise, Liam Vearer, Keri Taylor, Megan Forest
Regrets:	Steven Emery, JK Farris, Louise Lam, Olav Thyvold, Jenn Harbottle, Amber Bourbonnais
Author:	Rylan Miszkiel

Agenda:

This will mostly be a refresher on core payments behavior. There should be few if any decisions required from this meeting, and I don't anticipate using the entire time.

We can also address any source/voucher questions which were not answered in the last payments meeting.

Minutes:

- Reviewed payment work items
- Reviewed payment allocation, reallocation, and splitting
- Reviewed payment reversal reasons
- No requirements in addition to the core behavior demonstrated

Action Items:

Due Date	Action Description	Status	Responsible
20-Jun-2018	Clarify ESIT process for receiving unsolicited money	Complete	Rylan Miszkiel

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Reports
Item:	Collections Report Inventory
Meeting Date:	24-Aug-2018
Attendees:	Brad Benoit, Lidia Oprescu, Andrew Rozendal, Jamie Hoover, Vas Maheson
Regrets:	
Author:	Brad Benoit

Agenda:

This meeting will inventory any reporting requirements that RMO/Collections will have for SPT. We'll briefly go over each item and mark down that it is needed and whether or not it already exists in TACS, we'll also assign a developer team and BA (which in this case I think will all be the same). With the completed list I'll be adding report items to delivery workbench which will indicate to the development teams to follow up for details.

Minutes:

Action Items:

Due Date	Action Description	Status	Responsible
01-Sep-2018	Ad Hoc: NOFA Delay Dates - Will this be used by RMO for SPT?	Complete	Lidia Oprescu
01-Sep-2018	Ad Hoc: Tax Collection Stage Changes - Will this be used by RMO for SPT?	Complete	Lidia Oprescu

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Returns
Item:	Dev Chat - How can we avoid users reviewing the same name mismatch every year?
Meeting Date:	31-Dec-9999
Attendees:	Mikaela D, Jackson W, Nathan S, Andrey S, Brian M, Nathan M, JK, Sarah L, Donner T
Regrets:	
Author:	Brian Ma

Agenda:

- We talked about adding a "LTSA Name" to the account or something like that so the user doesn't need to review the same name every year. Could this approach still work?
  - Risks?
    - People owning the same folios exchange names
- Any other ideas?

Minutes:

- We talked about adding a "LTSA Name" to the account or something like that so the user doesn't need to review the same name every year. Could this approach still work?
  - Risks
    - People owning the same folios exchange names
      - BCA weekly roll change type triggers work item
- Any other ideas
  - Pull previous year's percentage?
    - Make sure all structures (including percentages) under the same folio match between two years
    - Check previous year only
    - Could have percentage change but no title change
  - MATCH BETTER!

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Interfaces
Item:	SPT Identifying Candidate Owners
Meeting Date:	06-Sep-2018
Attendees:	Fraser Hannah, Deborah Brouwer, Steven Emery, Sarah Lise, Andrey Safonov, Brian Ma, Kevin Chu, Nathan MacNeil, Brad Benoit, Catherine Black
Regrets:	
Author:	Jackson Williams

Agenda:

Even on SPT Candidate Folios, many BCA Owners should not receive declaration notices.

We need to identify these owners prior to the declaration mailout, and allow them to declare as 'non-candidate' entities.

Agenda

- Confirm types of owners that do not need to declare
- Discuss planned solution, identify any missing scenarios
- Identify BCA Equity types that should not receive declaration notices

Minutes:

Types of non-candidate owners

1. **Non-candidate Entity**
    1. Entity is never liable for Spec Tax on any folio.
    2. Types: Registered Charity, Association, Municipality, Government, etc...
    Full list in Content Manager: "2018-08-29 owners who are exempt without declaration.docx"
       - Particularly difficult: co-operative association (SPT definition is different from BCA definition (for Home Owner Grant))
       - Update – indigenous nations

1. **Non-candidate Equity in Folio**
    - Based on nature of ownership of folio, owner is not liable for Speculation Tax, but may be liable on others.

Fee Simple Owners are not liable when these owners exist:
- a registered holder of the last registered agreement for sale
- a life tenant under a registered life estate
- registered leaseholders <u>only if</u> the property is assessed under section 26 [*fee is in the Crown*], 27 [*exempt land held by occupier*], or 28 [*fee is in the municipality*] of the Assessment Act

<u>Solution</u>

1. **Non-candidate Entity**
   1. Maintain list of 'non-candidate owners'
      1. Prepare list prior to rollout
         1. Risk of suppressing declaration to owner that should declare. List should err on the side of sending more declarations.
      2. Allow adding new owners to list
         1. Self-declare as non-candidate owner using declaration
         2. Allow users to add owners
      3. Removing owners
         1. Owners can technically stop being non-candidate owners. Business should have ability to manually cease the exemption going forward.

Self Declaration as Non-Candidate Owner

Concern owners may falsely indicate they are exempt from declaration.

Desire to audit this, therefore need to collect some information to verify.
- Should avoid too much strictness on information collection, as we do not want to stop legitimate non-candidate owners from identifying themselves. Is this a concern?

Collect information:
- Type of non-candidate owner (see list, eg charity, association, etc)
   - **Action Item** - Fraser to provide list of options to expose to public, business, and identifiers for each type?
- Potential identifiers
   - Business Number
   - Incorporation Number
   - Charity Number

Declaration wording
- Indicate owners have the responsibility to notify Finance if/when they stop being non-candidate owners.

1. **Non-candidate Equity in Folio**
   1. Note – may be largely covered by Non-candidate entity, because the fee simple owner would often be non-candidate. For instance, first nation or municipality.
   2. Options:

1. Use <u>BCA Equity Type</u> to exclude owners from declaration
    1. List of included/excluded BCA Equity Types – <u>Content Manager: "SPT Equity Types.xlsx"</u>
2. Add to exemption list (though not technically an exemption)
    1. If they declare no exemptions, this will be handled downstream when finding LTSA interest percent. They will not be taxed.
3. Questions:
    1. Volume of taxpayers to register?
    2. Are there owners that own many folios that fall under this category?

Next Steps

- Business (who?) to prepare list of non-candidate entities
    - To support this, we can provide list of SPT owners by number of folios owned
- Andrey - Declaration flow to be updated to include 'not candidate owner' option

Documents

Speculation Tax > 3 & 4. Base Configuration and Development > Interfaces > Candidate Owners

<u>http://fcr.gww.tacs.gov.bc.ca/FCR/Gentax?p=1381851136&q=gu%2f81CNL2A82zJ5uz%2faAWWawgPgqbr7l%2bXmiZC9Wq%2bWECybuZ36F74</u>

Action Items:

Due Date	Action Description	Status	Responsible
	Provide list of non-candidate owner types, indicate which to expose to public vs business, and identifiers to collect for each type	Complete	Jackson Williams, Fraser Hannah

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Billing
Item:	ST - 04-09-2018 - BCA Supp Increases and Decreases
Meeting Date:	23-Aug-2018
Attendees:	Toby Harris, Justin Farris, Keri Taylor, Liam Cline, Hayden Toews, Andrew Lusk, Nathan MacNeil, Lidia Oprescu, Mustafa Abousaleh, Sarah Infanti
Regrets:	Cynthia Kennedy, Louise Lam, Olav Thyvold, Sarah Lise, Megan Forest, Jennifer Harbottle, Steven Emery, Ross MacDonald, Amber Bourbonnais, Jamie Hoover, Barb Robertson, Brad Benoit
Author:	Andrew Lusk

Agenda:

- Project schedule check-in
- Action item check in
- BCA Supp Decreases/Increases

Minutes:

Administrative

- Project schedule check-in
    - ~~15-Jun-2018: Baseline requirements identified~~
    - ~~27-Jul-2018: Base config delivered by dev team~~
    - ~~30-Jul-2018: Base config verified by BAs~~
    - **09-Oct-2018: Testing begins (5 weeks)**
        - Schedule has been updated to accommodate BCA supp increase change
    - 12-Oct-2018: Testing concludes
    - 14-Dec-2018: Rollout

- Action item check-in
    - SOFA updated: phone numbers populating correctly
    - Consolidating account debts on a single Legal Notice - in progress
    - Confirm program phone number (1-833-SPEC-TAX) and how that should be displayed on the NOFA/SOFA

Requirements
- BCA Supp decreases
    - NOFAs are bill-item specific
    - Explanation of RPT NOFA when this happens
    - Proposal: After table, a line "Your speculation tax account is showing a credit of $___. If you do not receive a refund, this credit will be used to offset future liabilities." <-- Would show if the account is in credit.

- Spec Tax go forward intent is to go with this.
- Sarah Infanti to confirm exact wording.

- BCA Supp increases
  - This is to be discussed at our next meeting when we have a clearer vision of the technical solution.

Action Items:

Due Date	Action Description	Status	Responsible
11-Sep-2018	NOFA for account in credit: Verbiage re: credit	Complete	Sarah Infanti

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Interfaces
Item:	SPT Non-Candidate Owners initial list
Meeting Date:	11-Oct-2018
Attendees:	Cynthia Kennedy, Fraser Hannah, Jackson Williams
Regrets:	
Author:	Jackson Williams

Agenda:

Discuss preparing the initial list of non-candidate owners for SPT rollout

What group(s) should have access to add/change these 'non-candidate owner' records?

Minutes:

As part of cutover preparations, the business will prepare an initial list of non-candidate owners. This will need to be done prior to the declaration mailout.

Notes
- Jackson to fix Source - populate as 'manual' when added manually
- Declaration source records - Automatically cease after 1 year (Effective To field should be populated with next year)
  - Business process will be to review these records, and if approved set the 'Reviewed' field and clear out 'Period To'

Action Items:

Due Date	Action Description	Status	Responsible
08-Nov-2018	SPT Non-Candidate Owners - Which group(s) should have access to add/edit non-candidate owner records?	Complete	Cynthia Kennedy

FIN-2019-93971

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Collections
Item:	Joint Liability Demo
Meeting Date:	28-Nov-2018
Attendees:	Jamie Hoover, Alexa Breeland, Hayden Toews, Lidia Oprescu, Mustafa Abousaleh, Liam Cline, Michael Shiskin, Justin Farris, Kelly Werbowski, Sarah Lise, Willi Leentvaar, Nathan MacNeil
Regrets:	
Author:	Alexa Breeland

Agenda:

s.15

Minutes:

Explanation of flexible letters - words/paragraphs can be toggled in depending on the collection in use

Explanation of 3 approaches in the middle of the above:

s.15

Withheld pursuant to/removed as

s.15

s.15
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Action Items:

Due Date	Action Description	Status	Responsible
28-Nov-2018	Send Lidia the verbiage of applicable [s.15]	Complete	Alexa Breeland
28-Nov-2018	Add applicable [s.15] to Inventory	Complete	Alexa Breeland
30-Nov-2018	Update co-owner query to link to entity	Complete	Alexa Breeland
04-Dec-2018	Determine new letter category/title	Complete	Lidia Oprescu

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Customer
Item:	SPT Searches Demo
Meeting Date:	31-Dec-9999
Attendees:	Louise Lam, Cynthia Kennedy, Janette Demianchuk, Divya Kapila, Jackson Williams, Megan Forest, Jenn Harbottle, Sarah Lise, Leah Winker, Toby Harris, Silkca Hinners, Amber Bourbonnais, Catherine Black, JK Farris, Kacy Roberts
Regrets:	
Author:	Donner Trinidad

Agenda:

SPT Searches Demo

We will go over the different searches that were built for Speculation and Vacancy Tax that will lead the users to the:

- Notice to Declare letter
- Declaration
- Property targeted for SPT
- Entity created and the SPT account

Minutes:

Once the notice to declare letter goes out, searches relevant to Speculation and Vacancy Tax for the particular taxation year will yield results.

Search can be performed via the:

1. Search Manager >> *Search*
   - for entities created having SPT account when deemed liable
2. External Services >> *Declaration Search*
   - for Tier 1 when providing information about the letter and verification for submitted declaration (existence of the confirmation #)
   - there is no limit for Tier 1 to resend the letter per property owners' requests. Address can be manually overridden as necessary
3. Search Manager >> All Searches
   - *SPT Declaration Search*
   - *SPT Folio/Owner Search*

SPT Declaration Search and *SPT Folio/Owner Search* give user access to the:

- Letter
- Most recent declaration submitted
- SPT Account
- Lead

SPT Folio/Owner Search provides a link that will take the user to the folio/property which is also available when viewing Leads.

The list below contains information that can be used when doing searches:

Searching Notice to Declare letters
- Owner name
- Address
- Folio number (Jurisdiction and Roll Number)

Searching Declarations
- Folio Number
- Identification provided on the declaration (SIN, BN, Incorporation Number, other IDs)
- Letter ID
- Letter info
  - Declaration code
  - Mailing address
  - Owner name
  - Property address(es) listed on the letter
- BCA Owner ID

Action Items:

Due Date	Action Description	Status	Responsible
09-Nov-2018	Provide other information that should be made available when viewing search results for external services (Tier 1).	Open	Janette Demianchuk, Keri Taylor

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Interfaces
Item:	Candidate Equity Types
Meeting Date:	18-Sep-2018
Attendees:	Fraser Hannah, Ross MacDonald, Cynthia Kennedy, Jackson Williams
Regrets:	
Author:	Jackson Williams

Agenda:

1. Determine if Equity Type should be used to exclude some 'owners' from receiving declaration notices

Minutes:

Equity Types

- Owners with certain equity types should not receive declaration notices. See attached spreadsheet for details.
- Candidate Equity Types
    - 00 - Registered Owner
    - 01 - Registered Owner, Unregistered Crown Grant Holder
    - 03 - Registered Owner But Unregistered Agreement For Sale Given
    - 04 - Registered Owner But Unregistered Deed Given
    - 07 - Manufactured Home - Holder of Improvements Only
    - 10 - Registered Holder Of Agreement For Sale, Right To Purchase
    - 13 - Registered Life Tenant/Lease For Life/Life Estate
    - 14 - Rail land lease/priv land oil/gas lease [AA S. 25 or 30(1)]
    - 15 - Occupier Of Crown Property Under Tenure [AA S.26]
    - 17 - Holder - improvements only [AA S. 30(1)]
    - 19 - Trustee/Administrator/Executor
    - 24 - Occupier Of Municipal Property Under Tenure [AA S.28]
    - 25 - Lessee of Private Rural Land [TRAA S.18(2)]
    - 26 - Occupier - Otherwise Exempt Property under Tenure [AA S. 27]
    - 49 - Forfeited 1 Dec 1998 To Crown
    - 50 - Forfeited 1 Dec 1999 To Crown
    - 51 - Forfeited 1 Dec 2000 To Crown
    - 52 - Forfeited 1 Dec 2001 To Crown
    - 53 - Forfeited 1 Dec 2002 To Crown
    - 54 - Forfeited 1 Dec 2003 To Crown
    - 55 - Forfeited 1 Dec 2004 To Crown
    - 56 - Forfeited 1 Dec 2005 To Crown
    - 57 - Forfeited 1 Dec 2006 To Crown
    - 58 - Forfeited 1 Dec 2007 To Crown
    - 89 - Forfeited 1 Dec 1988 To Crown
    - 90 - Forfeited 1 Dec 1989 To Crown

91 - Forfeited 1 Dec 1990 To Crown
92 - Forfeited 1 Dec 1991 To Crown
93 - Forfeited 1 Dec 1992 To Crown
94 - Forfeited 1 Dec 1993 To Crown
95 - Forfeited 1 Dec 1994 To Crown
96 - Forfeited 1 Dec 1995 To Crown
97 - Forfeited 1 Dec 1996 To Crown
98 - Forfeited 1 Dec 1997 To Crown
99 - Other Interested Parties

- Non-candidate equity types
    - 02 - Registered Owner But Registered Agreement For Sale Given
    05 - Registered Owner But Life Tenancy Or Lease For Life Given
    11 - Unregistered Holder Of Agreement For Sale/Right To Purchase
    12 - Unregistered Holder Of Deed
    18 - Simply Occupies Crown Land
    20 - Unsurveyed/Unregistered Crown Land
    21 - Parks vested by statute-Munic/Reg Dist/Crown Prov
    27 - Simply Occupies Municipal Property
    28 - Simply Occupies Otherwise Exempt Property

Action Items:

Due Date	Action Description	Status	Responsible
26-Sep-2018	Determine if "Interested Parties" (equity type 99) must receive a declaration notice despite not being liable for SPT	Complete	Jackson Williams, Fraser Hannah

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Customer
Item:	SPT Customer Definition Item Review
Meeting Date:	01-Aug-2018
Attendees:	Nathan Staples, Kacy Roberts, Louise Lam, Nancy MacNab, Andrey Safonov, Mikaela DeBoer, JK Farris, Sarah Lise
Regrets:	Deborah Brouwer, Steven Emery, Donner Trinidad
Author:	Nathan Staples

Agenda:

Review Customer definitions to ensure we have all requirements for R1 testing

Minutes:

Customer Definition Items reviewed:
- Taxpayer & Account Structure
- SPT Profile Information
- CRM, Notes, Searches, Indicators
- Registration & Tasks

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Security
Item:	SPT - Gentax Security
Meeting Date:	23-Oct-2018
Attendees:	Iain Havelock, Kristyn Girard, Ross MacDonald
Regrets:	Kally Khaira
Author:	Kristyn Girard

Agenda:

Hello Ross,

I'd like to have a quick chat about Gentax Security for SPT.

Kally: your calendar is booked solid until the 31st, so I have put you as optional. If you want to stop in to 1B, you are more than welcome to pop in and out during the meeting, or feel free to stop by my desk and I can get you caught up on any questions you may have.

Agenda
1. Recap of where we are currently
2. BA responsibilities
3. Developer Responsibilities
4. What to expect going forward
5. Questions

Feel free to forward this meeting invite to anyone else you feel would benefit from attending.

Minutes:

Went over security basics. Decided to start by making a spreadsheet of existing PTB Levy groups with users + functions.

Iain and Kristyn to follow up with developers for any new functions required.

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

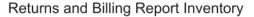|	
Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Financials
Item:	ST - SBAs, Credit Transfers/CPOs, and Adjustments
Meeting Date:	31-Dec-9999
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Sarah Infanti, Liam Vearer, Sarah Lise, JK Farris, Megan Forest, Jenn Harbottle
Regrets:	Steven Emery, Louise Lam, Olav Thyvold, Mustafa Abousaleh, Keri Taylor
Author:	Rylan Miszkiel

Agenda:

The remaining topics of our financial discussions. I anticipate this being a reasonably straightforward review of usual Gentax behavior.

- SBAs
  - Thresholds (period balance of -9.99 to 9.99)
  - Timing and dynamism of posting (the RPT model)
  - Methods of management
- Manual Credit Transfers
  - From which accounts, to which accounts
  - Effective dates
- Cross Period Offsets
  - Immediacy of posting
  - Reversal if source credit is altered (reversed)
  - Methods of management
- Adjustments
  - P&I waivers (in depth)
  - Write offs, extinguishments, and remissions (touched on, to be discussed further by collections)

Minutes:

- Reviewed SBAs
- Reviewed manual credit transfers and CPOs
- Reviewed adjustments (P&I waiver)
- No requirements in addition to the core behavior demonstrated

Action Items:

Due Date	Action Description	Status	Responsible
21-Jun-2018	Confirm when the business would like to NOT send a NOFA	Complete	Rylan Miszkiel
21-Jun-2018	Are the existing penalty/interest waiver reasons sufficient (for the branch's first late provision)	Complete	Sarah Infanti

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Reports
Item:	Returns and Billing Report Inventory
Meeting Date:	28-Aug-2018
Attendees:	Brad Benoit, Cynthia Kennedy, Toby Harris
Regrets:	
Author:	Brad Benoit

Agenda:

We'll go through a list of reports needed for SPT relating to Returns and Billing areas. Using this list Brad will enter each report needed into Delivery workbench and assign them to the functional teams for check-in and development. Cynthia and Toby, can you provide a list of reports that could be needed so we can discuss on Tuesday? We won't need detailed explanations for any of these at the moment, just a proposed title and brief description/purpose for each report.

Please feel free to forward this meeting invite to anyone else who should be included in these discussions.

Minutes:

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Refunds
Item:	ST - 30-05-2018 - Volumes, Credits, Workflow, Interest
Meeting Date:	30-May-2018
Attendees:	Andrew Lusk, Sarah Infanti, Hayden Toews, Liam Cline, Liam Vearer, JK Farris, Keri Taylor
Regrets:	Mustafa Abousaleh, Jamie Hynes, Steven Emery, Megan Forest, Jennifer Harbottle, Olav Thyvold, Louise Lam, Sarah Lise
Author:	Andrew Lusk

Agenda:

- Project expectations for developers and BAs
- Brief intro/recap of FCR "Delivery" manager structure and how we will organize our deliverables
- Discussion of credits and refunds processes

Minutes:

ADMIN
- Project expectations for the Refunds team (BA and Developers)
    - Responsibiities
        - Both BA and Developer
            - Ensure that all credit/refund related business activities for ST are defined
            - Ensure that all business activities can be performed by / in the system
            - Ensure that all system processes that facilitate the above business activities are tested with documentation
        - BA
            - Tell the developer team all credit/refund related business activities
            - Write test scenarios for system processes
            - Perform testing and oversee testers
        - Developer
            - Build/configure system processes for all identified business activities
            - Perform unit testing for all functions
            - Assist with preparation of test scenarios
            - Resolve failed test scenarios with clarification or system fixes
    - Schedule
        - **15-Jun 2018: Baseline requirements identified - current sprint**
        - 27-Jul 2018: Base config delivered by Dev team
        - 30-Jul 2018: Base Config verification by BA
        - TBD 2018: All refunds development finished
        - TBD 2018: Refund testing begins
        - 16-Nov 2018: All development finished
        - 30-Nov 2018: Finish all testing (refunds testing will end before this)

- 04-Jan 2019: Rollout
- Brief intro/recap of FCR "Delivery" manager structure and how we will organize our delivered
  - See attached file

REQUIREMENTS DISCUSSION

- Credit sources: What will need to be refunded?
  - The primary credit source is overpayments.
    - These are the result of payment errors (wrong amounts/direction), return amendments, audits, etc.
      - Likely to occur for speculation tax, to a large degree, as a result of supplemental decreases.
    - How often? Volume of work expected for overpayment refunds:
      - Estimated overpayment rate * estimated # of payments/year
      - Sample numbers:
        - 2017 RPT refunds worked (approved/rejected): ~9.5K
        - 2017 RPT account payment transactions posted: ~325K
          - 2017 account payments in refund tasks (open or closed): ~14K
            - System prompting users to do work
            - Apparent overpayment rate of ~4%
          - 2017 account payments in APPROVED refunds: ~1K (0.32%)
            - Users have verified and released the refunds
            - Confirmed overpayment rate of 0.32%
    - Some spec tax estimated numbers
      - Estimated # of payments = for simplicity, the number of owners being billed each year: roughly 50,000 is the current estimate
      - Conservative estimated overpayment rate (0.5%) * 50,000 payments / yr = 250 refunds
      - Moderate estimated overpayment rate (5%) * 50,000 payments / yr = 2500 refunds
      - High-end (first year) estimated overpayment rate (15%) * 50,000 payments / yr = 7500 refunds
    - An additional factor: current business intent is to hold credits under $100 for future billing unless the taxpayer explicitly requests a refund, though this is not currently set in stone.
      - This will be evaluated on its costs/benefits in a future session.
  - Taxpayers are able to claim 'tax credits' to reduce their Spec Tax payable (e.g. the $2000 credit for BC residents).
    - Distinction between exemptions and credits
      - Exemptions - you are either exempt or not (no partials). The implication is that there would be no customer created in TACS for exempt owners.
      - Credits - these would influence the amount of debt posted from a spec tax return.
        - These credits will not be refundable transactions in TACS. In all likelihood these will be built in as elements of the Spec Tax return/notice that will drive the payable amount that is posted as debt.
          - As a result, any changes to the payable amount by claiming a tax credit

will simply reduce the tax debt, and turn payments into 'overpayments' - the excess payment is then refunded.
- Taxpayers will not be able to defer spec tax (to defer, the home has to be your principal residence anyway).

- Refund workflow: Who needs to review refunds, and what about them needs to be reviewed?
  - Approval tracks/stages: Based on dollar threshold, and sometimes special criteria to enable "No Review" approvals.
    - Example thresholds: RPT
      - Supervisor: $5K
        - Analyst, Supervisor stages
      - Director: $250K
        - Analyst, Director stages
      - Ex Director: >$250K
        - Analyst, Exec Director stages
    - Current expectation is that there will be a Manager level
    - Intent is to follow the PTB approval matrix and require approval at each subsequent level
      - e.g. Analyst, Supervisor, Manager, Director, Exec Director stages
  - Checklist doc: What investigations/outcomes need to be formalized (ie tracked and reported)?
    - Common tabs on the Refund doc:
      - Refund Detail
        - D Voucher - send the cheque back to the branch
        - Cheque Only - override Direct Deposit configuration (to be elaborated on later)
      - Interest Details
        - Allows users to override the interest window for each credit in the refund
        - Not always necessary, but common.
      - Spec tax specific note
        - Many of the individuals being billed (and potentially refunded) will be foreigners who may not be able to cash cheques in Canadian funds; this may be worth tracking on the refund checklist doc as we do on RPT refunds.

- Interest rules
  - Financial Administration Act
    - Spec tax will abide by all the below sub-bullets:
      - Sixty days of refund interest grace (can be waived, if required, by use of the Additional Info tab on the refund).
      - No refund interest if the amount would be less than $5.
      - No refunds for less than $10 balances (by virtue of small balances being automatically adjusted off the account in real-time).
  - Program-specific:
    - Credit/refund interest on pre-payments of tax is still being decided. This ties into whether or not to award interest when offsetting any future effective debt and will be revisited.

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

06-Jun-2018	Check precedent/limitations around restricting refunds under $100 unless taxpayer explicitly requests one.	Complete	Andrew Lusk
06-Jun-2018	Check precedent/limitations around handling refunds to foreign addresses	Complete	Andrew Lusk
06-Jun-2018	Check precedent/limitations around interest on pre-payments / payments of future-dated debt.	Complete	Andrew Lusk

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Financials
Item:	ST - Income Tax Credits
Meeting Date:	13-Jun-2018
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Mustafa Abousaleh, Donner Trinidad, Mikaela DeBoer, Sarah Lise, Sarah Infanti, Liam Vearer, Keri Taylor, Amber Bourbonnais, David Karp, Mark Gunther, Jamie Hoover
Regrets:	JK Farris, Steven Emery, Megan Forest, Jenn Harbottle, Lidia Oprescu, Louise Lam, Olav Thyvold
Author:	Rylan Miszkiel

Agenda:

- Are tax credits only awarded for the same calendar year?
  - Can a 2020 income tax credit be claimed against a 2019 or 2021 spec tax debt?
- At what point does the taxpayer "apply" for the income tax credit (preferred nomenclature to be confirmed)?
  - For BC residents, is the $2000 income tax credit a given? Is further documentation or information required?
  - For non-BC residents, is the prescribed date for the "spec tax return" different than the declaration deadline?
    - If so, can we still send out assessments immediately upon declaration (not waiting for a specific billing date)?
    - Have there been decisions on how this income tax credit is to be calculated?
- How is our approach impacted by duplicate taxpayers?

Minutes:

BC Resident Credit (tax credit for residents of British Columbia)
- Maximum benefit of $2000 per person and per property
- Credit is only for a given year (cannot be rolled forward or back if not fully used)
- Credit is only for individuals, not corporations or trusts
- Credit is a direct reduction of spec tax
- No justification or documentation required beyond being declared a BC resident (provincial nominees included)
- For properties with multiple owners:
  - Each owner can only claim their percentage of the credit
  - Who the other owners are (e.g. foreigners or corporations) does not impact an owner's ability to claim the credit
- For owner with multiple properties:
  - The owner can only claim an aggregate of $2000 for a given year
  - If the credit is less than the sum of the taxes owing, the system can determine which order the properties are awarded the credit

- Presumably this will be applied in a "first in, first out" hierarchy
- If the owner is not satisfied with the allocation, it can be manually re-allocated by the branch upon request
- Generally, there is no impact to the taxpayer which property the credit is applied. The allocation only really becomes material at time of collection (which property is liened, and which other owners may be pursued).
- Late declaration has no negative impact (i.e. treated as a reassessment of the original tax as of July 2nd)
- No spousal implications (if you are not a BC resident but your spouse is, there is no benefit transferred to you)
- Eligibility for owners who die during the year TBD

Tax Credit based on Income (foreigners, other Canadians, satellite families, and corporations/trusts)
- Maximum benefit is a reduction to what an equivalent BC resident would pay (ignoring other credits)
  - Where a BC resident would be eligible for a full exemption, this can reduce the amount owing to zero
    - e.g. medical exemption (foreigner home vacant due to illness is not exempt, but BC resident would be)
  - Where a BC resident would be eligible for tax, this can reduce the amount to an effective rate of 0.5%
- Claimed BC Income * 10 * spec tax rate = max reduction amount (subject to the bullets above)
- The owner must provide to us:
  - Their BC income for a number of years (carry forward/back applies)
    - This is line 236 of T1Form2203
    - Income can be carried forward 3 years, and back 1 year
    - For 2018 spec tax, your current income year is 2017. You can use 2017 or 2018 (2018 counts at the next year being carried back).
    - For 2020 spec tax, your current income year is 2019. You can use 2017 or 2018 or 2019 or 2020 (2020 counts at the next year being carried back),
    - For 2021 spec tax, your current income year is 2020. You can use 2017 or 2018 or 2019 or 2020 or 2021 (2021 counts at the next year being carried back),
  - Any spousal transfer of BC income (either from or to the owner)
    - Spousal transfers are as of December 31st of the spec tax year
    - Income can only be transferred if it can be used (i.e. only the "correct" amount of income is transferred to the spouse)
  - All points are self reported, and verified upon audit
- Spec tax must be able to be reassessed based on income reassessment
  - ST is permitted to adjust an amount up to 1 year after a federal reassessment
  - This allows us to manage the declaration statute of 3 years vs the CRA statute of 7 years
- Carrybacks (or late declarations) have no negative impact (i.e. treated as a reassessment of the original

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Customer
Item:	SPT - Registration & Structure Mtg.2
Meeting Date:	19-Jun-2018
Attendees:	Kacy Roberts, Catherine Black, JK Farris, Sarah Lise, Liam Vearer, Michael Campbell, Donner Trinidad, Brian Ma, Mikaela DeBoer, Nathan Staples, Jo-Anne DiGeorgio, Dianne Thomas, Danna Thoroughgood, George Pannu, Bryce Smith, Kim Nemec, Jennifer Harbottle, Sarah Infanti, Keri Taylor, Andrew Lusk, Jackson Williams, Amber Bourbonnais, Rylan Miszkiel, Cynthia Kennedy, Kally Khaira
Regrets:	Andrey Safonov, Nancy MacNab, Olav Thyvold, Louise Lam, Steven Emery, Steve Hawkshaw, Jamie Hoover, Megan Forest, Toby Harris, Jagroop Sidhu, Mustafa Abousaleh, Brad Benoit
Author:	Mikaela de Boer

Agenda:

Objective: This meeting will cover the registration flow within Gentax after an owner completes their Speculation Tax Declaration within eTax

- Demonstrate the taxpayer and account structure
  - Ownership IDs
  - BCA Addresses
- Continue to discuss registration validation process
  - Property tax Name & Address matching
  - Can we ask taxpayers to maintain their addresses after they have declared they are liable for tax?
- Sending out notices to owners that have been identified after the initial mail out in January:
  - If the folio is on a new parcel can we use the current BCA ownership to send out a new Declaration notice?
    - Or are we only legislated to use the BCA ownership effective as of Dec. 31st 2018 and should therefore exclude new folios/parcels from speculation tax for the first year?
  - In the case of pending transfer at LTSA. Is there a cut-off date for when these pending transfers will be complete?
    - Can we ensure that LTSA has processed all pending transfers by the end of January when we send out the initial notices?

Minutes:

- Demonstrate the taxpayer and account structure
  - Multiple Ownership IDs per account
- Continue to discuss registration validation process
  - Property tax name & address matching
  - Can we ask taxpayers to maintain their addresses after they have declared they are liable for tax?
    - Yes, eTax declaration update
  - Notices will be sent to BCA addresses annually
- SPT Addresses

- RPT current sends out a file to BCA with manual address updates. Is there a possibility of adding these updates to the file to BCA?
  - Address changes may be specific to an individual not the property, therefore SPT address updates should not be included within this file.
- Once an SPT account is registered a taxpayer may manage their address
  - We will be collecting the mailing address for issuing an SPT NOFA this address may be different from the taxpayer's BCA address
  - Only 1 address per speculation tax account.
  - Our goal is to register 1 taxpayer with 1 SPT account that holds multiple properties and issues a separate NOFA per property to one SPT mailing address.
- First year we will be providing them with their BCA address when they open the declaration notice. In subsequent years we can display their SPT mailing address.
- We should send exempt taxpayers to BCA to update their address if required
  - eTax declaration update
- eTax declaration scenarios
  - Can we combine information from one session for multiple properties under one SIN/BN?
    - Andrey to review and follow up with SPT requirements
    - We will need taxpayers to identify themselves at the start of each declaration for security and privacy reasons
    - Each request is a separate declaration. However we can offer some details if a unique ID is provided.
      - Further meetings we can gather additional details of what we can pre-fill with a unique ID
      - i.e. Property specific details may not be pre-populated
    - Require SIN/BN for Canadians.
    - For foreigners require at least one Gov ID - Do we have authorization to collect additional IDs? Yes
      - Possible Name & DOB matching
  - Our goal is to use the same address for multiple declarations.
    - The last request updates the address for nightly NOFAs
- Sending out notices to owners that have been identified after the initial mail out in January:
  - If the folio is on a new parcel can we use the current BCA ownership to send out a new Declaration notice?
    - Or are we only legislated to use the BCA ownership effective as of Dec. 31st 2018 and should therefore exclude new folios/parcels from speculation tax for the first year?
      - *I understand the situation we are trying to address is new parcels created in 2018 that were not included on the 2019 assessment roll because of some error or delay by BC Assessment, which are later corrected on the revised roll or on a supplementary roll. In that case the notice would go out to the owner of the parcel as of Dec 31, 2018, not the owner of the parcel when the revised/sup roll is received*
    - Will a folio ever be retro-actively added to the 2019 roll? Yes, BCA can amend the 2018 roll in a supp/revised roll. Not sure of the business scenario.
    - For purpose of tax. Parcel has to exist as of Dec. 31, 2018. Subdivisions usually result in a change for the following year.
    - Can we review these items manually? Yes
    - We want to bring this up with BCA how they will identify deletes and adds by March. Similar to RPT we need to send out a new notice for retro-active changes. Supps are period

specific.
- In the case of pending transfer at LTSA. Is there a cut-off date for when these pending transfers will be complete?
  - Can we ensure that LTSA has processed all pending transfers by the end of January when we send out the initial notices?
  - *This is something we will address in our discussions with LTSA. We need to know who was the owner of the property as of Dec 31, 2018, and if that information is updated after we get the initial data from LTSA, how are they going to let us know about the change.*

-

Scenarios for folio Adds/Deletes

- Folio Delete
  - Folio deleted and removed from BCA roll year.
  - **Volume**: 644 for RPT in 2018 Revised Roll
- Folio Add
  - No defined reason codes, but likely similar to delete codes
  - **Volume**: 200 for RPT in 2018 Revised Roll
- Adding/Removing Spec Tax flag - Folio Change
  - Valuation increase/decrease through threshold
  - Class change removing/adding class 01
  - Ownership change from/to exempt owner (eg university, etc)
  - Actual Use change
  - **Volume**: Unknown – for RPT in 2018 Revised Roll:
    - ~3,700 changed values, likely lower volume passed threshold
    - 904 change actual use, likely lower volume changed from/to exempt actual use
- Problems:
  - Ownership – for newly added folios, may be difficult or impossible to get BCA ownership as of Dec 31. May need manual process to determine ownership.
- "*It is possible that a supplementary assessment could result in an owner becoming subject to the tax after our annual mass mail out. For example, a property that was initially classified as class 6 could be reclassified as split class 1 and 6 through the assessment appeal process. In those situations, we want to give the owner the opportunity to complete a Speculation Tax Declaration before we issue a NOFA.*
- *Our preferred process is that a letter similar to the mass mail out letter be sent to the owner with an access code so they can use the Speculation Tax Declaration. The letter will give the owner a deadline for completing the declaration, which will be 30 days from the date of the letter. If the declaration is not completed by the deadline, the NOFA will be issued as soon as practicable.*"
- How Owners will be taxed:
  - *Only long-term leaseholders who are an "occupier" under the Assessment Act will be included as an owner for tax purposes, consistent with rural and municipal property taxation. The percentage ownership interest of the leaseholder will be based on their percentage of the leasehold interest. This information is not recorded in BCA's database so the branch will have to manually review the lease, which may be filed in the land title office and available for viewing through MyLTSA.*
  - *For clarity, the percentage ownership for owners will be determined as follows:*
    - *If the owners of the property are all fee simple owners, each owner will be assessed tax based on their percentage fees simple ownership interest recorded in LTSA.*
    - *If a life estate is registered on title, the fee simple owner(s) will be exempt from the tax and the registered owner(s) of the life estate will be assessed tax based on their percentage*

interest in the life estate.

- *If an agreement for sale is registered on title, the fee simple owner(s) will be exempt from the tax and the registered holders of the agreement for sale will be assessed tax based on their percentage interest in the agreement for sale.*
- *If the property is leased under a long-term lease by an "occupier", the fee simple owner will be exempt from the tax and the leaseholder(s) will be assessed tax based on their percentage of the leasehold interest.*

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Mail
Item:	SPT Paper Declarations
Meeting Date:	27-Sep-2018
Attendees:	Steven Emery, Barb Robertson, Kacy Roberts, Andrew Rozendal, Sarah Lise, Justin Farris, Louise Lam, Megan Forest, Divya Kapila, Jennifer Harbottle, Donner Trinidad, Nathan MacNeil, Leah Winker, Heather McLaughlin, Silkca Hinners
Regrets:	Brad Benoit
Author:	Andrew Rozendal

Agenda:

I thought we should meet and come to a decision on the two options we have for handling Speculation Tax paper declarations so that we can start developing a solution. I think we can fit this into a just a half hour. The two options are as follows:

1. Keying Case
   - Process: We would have ESIT separate and handle these forms separately, scanning them and indicating a separate image type from normal correspondence which would create a new type of keying case in TACS (similar to HOG Applications).

   - Development: We would need to build the case itself and a way for the case to feed into the normal stream towards a registration case in a similar way to the web declaration.

   - Drawback: This is likely less cost effective at a low volume and would also mean specific testing with ESIT around the finalized form.

   - Advantage: Smoother user experience, simpler path back to original image.

2. Correspondence Case
   - Process: We would have ESIT scan these forms as normal correspondence (no special handling), this would trigger a normal correspondence case to be created and the declaration would be handled by a user in a similar way to a phone declaration.

   - Development: We would need to build a way of associating the case and image back to the web request in this scenario.

   - Drawback: It would take some more work on the user's behalf, the association between the web request and case would need to be manually added in order to link the correspondence case to the declaration.

   - Advantage: The more cost effective of the two, less testing and shorter testing timeline.

Minutes:

Discussed options for handling Speculation Tax paper declarations:

1. Keying Case

2. Correspondence Case
   - Process: We would have ESIT scan these forms as normal correspondence (no special handling), this would trigger a normal correspondence case to be created and the declaration would be handled by a user in a similar way to a phone declaration.

   - Development: We would need to build a way of associating the case and image back to the web request in this scenario.

   - Drawback: It would take some more work on the user's behalf, the association between the web request and case would need to be manually added in order to link the correspondence case to the declaration.

   - Advantage: The more cost effective of the two, less testing and shorter testing timeline.

Agreed that Correspondence Case is preferable.
- Will keep Spec Tax declarations in normal queue since checked daily.
- If we find volume becomes unmanageable, we could create a new separate queue for Spec Tax declarations

Moving forward, we will determine the best way to associate the case and image with the web request. Business users need to be able to view them together.

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	ST - R2
Definition:	Refunds
Item:	ST - 21-06-2018 - Refund Interest Start Determination
Meeting Date:	21-Jun-2018
Attendees:	Andrew Lusk, Mustafa Abousaleh, Hayden Toews, Liam Cline, Jamie Hynes, Liam Vearer, JK Farris, Keri Taylor, Rylan Miszkiel, Amber Bourbonnais, Lidia Oprescu
Regrets:	Sarah Infanti, Steven Emery, Megan Forest, Jennifer Harbottle, Olav Thyvold, Louise Lam, Sarah Lise, Jamie Hoover, Cory Christiansen
Author:	Andrew Lusk

Agenda:

ADMIN
- Schedule check in
- Action item check in

REQUIREMENTS
- Additional capabilities of Gentax to infer the 'origin' of a refund:
- SPT approach to interest start date

Minutes:

ADMIN
- Schedule check in
    - **27-Jul 2018: Base config delivered by Dev team** (5 weeks remaining)
    - 30-Jul 2018: Base Config verification by BA
    - TBD 2018: All refunds development finished
    - TBD 2018: Refund testing begins
    - 16-Nov 2018: All development finished
    - 30-Nov 2018: Finish all testing (refunds testing will end before this)
    - 04-Jan 2019: Rollout

- Action item check in
    - Refund transfer hierarchy grid
        - Action item 41127: closed.
    - Refund interest start date - being addressed below
        - Action item 41039: closed.

REQUIREMENTS
- Additional capabilities of Gentax to infer the 'origin' of a refund:

- Other sites will use the Filing Period of the credit as a link to the return and systematically make the assumption that the credit is a payment for that particular tax year.
- Further information (Examples/Implications) in appendix.
- SPT approach, per Sarah Infanti's June 15 email:
  - The use of cases to drive the claiming of credits, insteading of amending the Spec Tax notice/return
    - Not recommended; the claiming of credits or amending of declarations necessarily needs to interact with the spec tax notice
    - We also shouldn't post credit transactions specific to the BC Resident/Income-based credits, because these credits are supposed to be non-refundable and only used to drop the amount of debt payable.
    - Yesterday's developer meeting suggests that we are trying to enhance the declaration web request to allow people to 'update' the information they've given us, upon reception of which we will re-assess them.
  - Refund interest start date hierarchy:
    - Latter of tax due + 60 or Payment effective date + 60 days
      - Paid before due date, return hasn't been changed
      - Return was amended due to
        - Supp
        - Appeal
        - Other administrator correction
        - Taxpayer correction to claim BC Resident credit, or reallocate the BC Resident credit among properties
          - "Taxpayers know at the time of declaration whether or not they are BC residents; it is not something that would be subject to reassessment."
    - Return amendment date + 60 days
      - Return was amended due to
        - BC Resident credit
        - Income-based tax credit
  - For credits that meet multiple criteria...
    - In chronological order: Overpayment before tax due, claimed credit after tax due, supplemental decrease
      - Gets interest from payment date, but then amendment date, but then payment date.
      - Andy: Action item to determine example scenarios and how the system would pick a final date to use.

APPENDIX

Further information (Examples/Implications) of using Filing Period as the link between payment and return, in context of the **initial** plan
- Examples
  1. "If the refund originates from an overpayment of taxes, interest will accrue from the 61st day following the due date of the taxes."
     - A spec tax notice (return) for 2018 lives on the 31-Dec-2018 period. It posts a Return Tax of $1000 on 31-Dec-2018, effective 2-Jul-2019.
     - The taxpayer pays $1200 on 15-Jan-2019. It gets directed to the 31-Dec-2018 period

(because there is debt to be paid there) and is both Posted and Effective 15-Jan-2019.

- When we refund the $200 excess, we can compare the payment effective date against the return due date and deduce that the payment was early, and start the clock at Return Tax effective date + 60 days (July 2 + 60).

2. "If the refund originates from a supplementary assessment, an appeal or the correction of an error made by the administrator, interest will accrue from the 61st day after the day the government received the overpayment."

- A spec tax notice (return) for 2018 lives on the 31-Dec-2018 period. It posts a Return Tax of $1000 on 31-Dec-2018, effective 2-Jul-2019.
- The taxpayer pays $1000 on 15-Jan-2019. It gets directed to the 31-Dec-2018 period (because there is debt to be paid there) and is both Posted and Effective 15-Jan-2019.
- A supp adjusts the spec tax notice downward to $800 on 1-Sep-2019. This does a reverse/replace of the Return Tax debt with today's Posted date but the same Effective (31-Dec-2018).
- When we refund the $200 excess, we can compare the payment received date against the return due date and deduce and deduce that the payment was early. We also check if the Return's latest Change reason is "Supplemental". If so, we start the clock at credit effective + 60.
    1. This is one of the cracks. Every time a return gets changed, it might be for a different change reason. Someone might claim an Income Tax credit immediately before or immediately after a supplemental. We would only use the most recent change reason. (Generally, using the return history to drive functionality is bad practice because a lot of the time, historical changes are just clerical mistakes being corrected.)

3. "If the refund originates from the taxpayer completing a new or amended tax declaration that reduces or eliminates their tax liability, or they claim a BC resident or income tax credit for the year (including under the carry back provisions), interest will accrue from the 61st day after the new information is provided to the branch."

- A spec tax notice (return) for 2018 lives on the 31-Dec-2018 period. It posts a Return Tax of $1000 on 31-Dec-2018, effective 2-Jul-2019.
- The taxpayer pays $1000 on 15-Jan-2019. It gets directed to the 31-Dec-2018 period (because there is debt to be paid there) and is both Posted and Effective 15-Jan-2019.
- The taxpayer submits a 'declaration amendment' (?) on 1-Aug-2019 and claims an Income Tax Credit. This causes their Spec Tax notice (Return) to reverse/replace for $800 debt. They are overpaid.
- When we refund the $200 excess, we can compare the payment received date against the return due date and deduce and deduce that the payment was early. We also check if the Return's latest Change reason is "Taxpayer Correction". If so, we start the clock at the return amendment date + 60 days.

- Other possible concerns are regarding how payments are directed to filing periods in the first place, and how that potentially contrasts with taxpayer intent:
    - An overpayment on the 31-Dec-2018 period will cross-period offset to 31-Dec-2019 when the next year's taxes post. If we ever refund that cross-period offset credit, we will treat it as a payment for the 2019 year even though the money actually rode in on their 2018 payment.
    - Payments are allocated to filing periods programmatically in the following way:
        - If the payment is explicitly directed to a filing period, put it there. I don't believe SPT payments will be.
        - If the payment is not explicitly directed to a filing period
            - If the account has no debt to pay off

- Find the eligible (does not have to exist yet) period nearest (but still before) the effective date, and put it there.
  - E.g. a payment with an effective date of 15-Jun-2019 on an account with monthly filing will direct to the 30-Jun-2019 period. Effective 1-Jul-2019 will go to 31-Jul-2019.
- SPT will have annual filings, so 31-Dec-20XX each year are the eligible periods.
  - If the account has open debt to pay off
    - Post payment allocation (credit transactions) to each period with debt, starting with the oldest. If there is excess payment, overpay the newest period that had debt.
      - These allocations are different transactions; if we refund them, they will be treated as payments for different years' taxes.
- Recap of Potential implications:
  - A return can only have one change reason at a time, but can be changed for multiple reasons over time. Only the most current reason would be checked.
  - Cross-period offset transactions would be treated as payments for whatever period they landed on.
  - Split payments, e.g. when a payment has to pay debts on multiple periods, will result in two

Action Items:

Due Date	Action Description	Status	Responsible
28-Jun-2018	Interest start rules and order of evaluation	Complete	Andrew Lusk

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Customer
Item:	EHT Registration Demo
Meeting Date:	05-Jul-2018
Attendees:	Mikaela DeBoer, Andrew Jensen, Catherine Black, Les M.Thompson, Nancy MacNab, Joe Masi, Louise Lam, Andrey Safonov, Michael Campbell, Brian Ma, Nathan Staples, Donner Trinidad, James Aitken, Jo-Anne DiGeorgio, Wumi Awofala, Joe Wansbrough, Ting Wang, Todd Wonderham, Cory Christansen, Jacqueline Roodbol, Sarah Lise, Danna Thoroughgood, Andrea Clark
Regrets:	Olav Thyvold, Jenn Harbottle, Megan Forest, Scott Metson, Justin Farris, Kelly Werbowski
Author:	Nathan Staples

Agenda:

Demonstrate registration scenarios:
- Basic 1 Employer with 1 Account, completed correctly and auto-processed successfully
  - s.17
- Doc in error, hold up case for review

Discuss possible reasons for holding up a case rather than auto-processing:
- Doc Error
- User Modified
- Multiple Entities Found
- Duplicate Entity or Account found
- Entity not found (manual case only)
  - s.17
- Existing EHT account
- Anything else? Charity/Non-Profit?

Discuss outstanding action items:
- Associated corps?
- Payroll Start Date?
- Are we using Sites?

Minutes:

Demonstration Notes/Suggestions:
- A request was made for the Certification Name to be changed to full first name and last name.
  - Nathan to take away and get back to RCS if this will be available.
- Should account contacts be required for each account that will be filing returns?
  - **Action Item: Andrew** to find out if we should require account contacts for all filing locations.
- Can we make this a save-for-later web request? Concern was expressed for large corporations with many accounts potentially needing this.
  - Nathan to take away.

- Certification page mentions the web request can be reviewed/edited but it actually can't be.
    - We will fix the inaccurate wording. Note all wording is subject to change pending review from PICS.
- Do we need capture additional information to verify third party certifications?
    - Nathan to take away. We may need to add an additional field to capture their relationship to the employer.
- Can there be multiple accounts with the same physical location?
    s.17

- CRA Payroll Number to be removed from account attributes.
    - This will be captured on the return instead. It is only used for return payroll validation, not a unique identifier within the system.

Reasons for holding up a case rather than auto-processing:
- Doc Error.
    - Business will need to review the case and correct the error.
    - Once the case is edited it must be completed manually as well.
- User Modified and Manually Added registration cases:
    - Will not auto-complete and must be worked through to the end by a user.
- Multiple Entities Found.
    - Multiple ID matches were found on two or more existing Gentax Entities.
- Duplicate Entity.
    - Only applicable to manual cases. Occurs when a user is trying to add a new entity to the system when it's identifiers were already found on an existing taxpayer within the system.
- s.17

- Existing EHT account.
    - Normal corporations cannot have more than one account.
    - Large corporations will always require review.
        - If there is an existing account we will hold up the case and have staff verify the application as to whether or not the additional account is necessary.
- Charity/Non-Profit.
    - No. This is able to be reviewed after the fact so there is no need to hold up a registration for this reason.
    - Will be reviewed via a work item or report.
- Foreign corporations.
    s.13

    - No need to hold up foreign corporations from auto-registering.

Discuss outstanding action items:
- Associated corporations?
    - Since it does not influence ability to register. This will remain a yes or no question upon registration and captured as an account attribute.
- Payroll Start Date?
    - Payroll date captured on return, may be unnecessary on the account.
        - We will remove payroll start date from account attributes.

- - Update Action Item to determine which dates are important for the account.
  - Permanent Establishment date instead?
- Installments?
  - Send installment reminders to everyone in the first year.
  - After 2019, the Installment system should follow the same rules as Insurance Premium Tax.
- ~~Are we using Sites?~~

Action Items:

Due Date	Action Description	Status	Responsible
12-Jul-2018	EHT Registration - Find out if we should require account contacts for all filing locations.	Complete	Andrew Jensen
19-Jul-2018	EHT Registration - Find out if Charity and Non-Profit registrations should be reviewed via a work item or report.	Complete	Nathan Staples
19-Jul-2018	EHT Registration - Find out if it will be necessary for Foreign incorporations to complete an Out of Country agreement up-front	Complete	Nathan Staples

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Task Management
Item:	EHT Work groups and Task queues
Meeting Date:	14-Aug-2018
Attendees:	Les Thompson, Andrew Jensen, James Aitken, Ting Wang, Catherine Black, Mikaela Deboer, JK Farris, Sarah Lise, Louise Lam
Regrets:	Joe Masi, Jodi Whiteman
Author:	Donner Trinidad

Agenda:

Agenda:
- Task Management Overview

- Current Work Groups
  - ITB Executive Director
  - ITB Director
  - ITB LGT Audit Manager
  - ITB LGT Non-Compliance
  - ITB LGT Supervisor
  - ITB LGT Audit
  - ITB ITAIR
  - ITB IPT/IPN Audit Supervisor
  - ITB IPT/IPN Audit
  - ITB Operations Manager
  - ITB Operations Analyst
  - ITB Operations Technician
  - ITB Operations Team Lead

- List of tasks

Minutes:

Existing work groups and task queues for ITB will still be utilized for tasks associated to EHT.

See Files for the list of tasks and corresponding task queues and work groups.

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	
Item:	Report Inventory
Meeting Date:	15-Aug-2018
Attendees:	Andrew Jensen, Les Thompson, Ting Wang, JK Farris, Andrew Rozendal, James Aitken
Regrets:	Catherine Black, Nancy MacNab
Author:	Brad Benoit

Agenda:

Identify and assign out any reports needed after the initial mailout and during registration. Can a list of potential reports be provided before the meeting (Andrew, Les, Ting)? I'll add each of them in delivery workbench before-hand and it would make the meeting run smoother. Feel free to include any reports which would be used post R2 as well.

This meeting will focus on any reports needed after the initial mailout to the time that R2 goes live.
- Customer
- eTax
- Mail
- Imaging

Minutes:

Reviewed excel sheet provided by Les (attached to meeting).

Action Items:

Due Date	Action Description	Status	Responsible
29-Aug-2018	Determine if report is needed - ITB Exception Report - Acct Missing Returns (specific period)	Complete	Les Thompson
29-Aug-2018	Determine if Report is needed: ITB Instalments & Advice Letters	Complete	Les Thompson
21-Sep-2018	Determine which T2 reports will need EHT counterparts	Complete	Les Thompson

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Training
Item:	RCS Training Touchbase
Meeting Date:	31-Dec-9999
Attendees:	Scott Metson, Megan Forest, Jennifer Harbottle, Joe Wansbrough, Catherine Black
Regrets:	Louise Lam, Sarah Lise, Wumi Awofala, Jo-Anne De Georgio
Author:	Megan Forest

Agenda:

Without Jo-Anne present we can only deseminate information, no decisions can be made, so action items will be created for all those needs

Describe a high level explanation of the training schedule for EHT. Schedule will be emailed after meeting.

Establish the plan to once again incorporate External Searches & Legal Name Validation Training into the Tier 3 Delivery

Request a Trainer & Driver be named for the EHT Rollout 1

Request information as to whether or not RCS will be assisting folks through the registration portion of Etax, or if phone calls will be directed to ITB. if grey area- what are the scenarios you'd keep the call, and which would you send to ITB?

Curriculum Development and Slice Creation Deadline: August 24th, 2018

Delivery dates are still unclear, as they will be made as close to utilization as possible- not implementation

Minutes:

Minutes:

Describe a high level explanation of the training schedule for EHT. Schedule will be emailed after meeting.
- EHT R1= August 24th
- Curriculum must be developed by this date and essentially ready for delivery
- Delivery dates are TBD until Utilization dates are decided. Communication will be sent as soon as this date has been decided.

Establish the plan to once again incorporate External Searches & Legal Name Validation Training into the Tier 3 Delivery
- We will set aside time during the tier 3 delivery, in each course for an RCS trainer to deliver Legal Entity Validation Training

- During "Dress Rehearsal Week" we will time the length of the RCS presentation and section off that amount of time in the delivery schedule
- We ask that RCS trainers attend the portion of the dress rehearsal week to learn their registration case, so as to do a knowledge transfer with the remainder of RCS staff

Request a Trainer & Driver be named for the EHT Rollout 1

Request information as to whether or not RCS will be assisting folks through the registration portion of Etax, or if phone calls will be directed to ITB. if grey area- what are the scenarios you'd keep the call, and which would you send to ITB?

Curriculum Development and Slice Creation Deadline: August 24th, 2018

Delivery dates are still unclear, as they will be made as close to utilization as possible- not implementation

Action Item: **Scott**- Ask Jo-Anne who she would like to train for Legal Entity Validation training. Training will be occurring on flex dates, so if one trainer cannot defer flexes during this time, we will need a back up for the dates that the trainer is flexing.

Action Item:Megan- Send out Training Schedule Spreadsheet to pertinent parties.

Action Item: Scott- Ask Jo-Anne to what degree she wants RCS involved with assisting taxpayers through the registration process through eTax. What scenarios would you guys keep the call? What scenarios would you transfer the call to ITB?

Action Items:

Due Date	Action Description	Status	Responsible
	Send out Schedule & affix in attachments in workbench	Complete	Megan Forest
12-Jul-2018	Will RCS be assisting taxpayers over the phone with their EHT registration?	Complete	Scott Metson
12-Jul-2018	Who will be RCS's Trainer for External Searches & Legal Entity Validation for EHT?	Complete	Scott Metson

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Customer
Item:	Customer - Tasks & Searches
Meeting Date:	05-Jun-2018
Attendees:	Mikaela DeBoer, Andrew Jensen, Catherine Black, Les M.Thompson, Nancy MacNab, Andrey Safonov, Michael Campbell, Nathan Staples, Donner Trinidad, James Aitken, Jo-Anne DiGeorgio, Wumi Awofala, Joe Wansbrough, Scott Metson, Ting Wang, Cory Christansen, Kelly Werbowski
Regrets:	Joe Masi, Olav Thyvold, Louise Lam, Jenn Harbottle, Megan Forest, Brian Ma, Todd Wonderham, Sarah Lise, Justin Farris
Author:	Mikaela de Boer

Agenda:

- Review existing registration tasks
- Identify any EHT scenarios that may require an additional task for handling EHT Taxpayer or Account maintenance.
- Review the CRM tab
  - Notes
  - Indicators
  - Links
- Review any other outstanding items

Minutes:

- Review existing registration tasks
  - Entity level information is currently managed by RCS within Gentax
  - Legal Name and attributes are not editable by the taxpayer through eTax
- Amalgamation review work items
  - Amalgamation work items will be received by RCS
  - s.13

    - Currently addressed to a specific person - **Action Item 40125:** James Aiken to send new ITB contact to RCS Jo-Anne & Wumi
    - The contact process that is currently in place may need to be revisited
      - **Action Item 40126 :** Donner to review if Task Management process can be improved for amalgamations in all areas
  - Amalgamations process for EHT
    - s.13

- Temporary closures
  - May be applicable for taxpayers who's payroll falls below the threshold
    - Since we are not requiring a nil return for

- EHT will be able to manage these at the account level for their program area
- Account closures
  - Collections may be adding account closure work items to EHT
  - EHT will have the ability to add notification work items if needed to inform other tax programs.
  - Will EHT require a system-process or report to notify other areas if an EHT account is closed?
- Identify any EHT scenarios that may require an additional task for handling EHT Taxpayer or Account maintenance.
  - None at this time
- Are there specific work groups that should manage these tasks?
  - EHT Audit manager & EHT Audit
  - **Action Item 40127:** Andrew Jensen & Les Thompson to review ITB groups and determine if any additional groups or queues are required for EHT.
    - Considering Hierarchy of work, Separation of duties etc.
      - EHT account level information will be managed by ITB staff
      - Account level Name & Address information can be managed by the taxpayer through eTax as well
- Review any other outstanding items
  - Charity vs. Non-Profit
    - Since these attributes should be applied to all EHT accounts underneath a taxpayer we will hold these details at the taxpayer level. This information may be helpful to other tax program areas.
    - Will the head office location always be filing returns? Not necessarily
    - Potentially multiple locations are using same mailing address for Charities & Non Profits
  - Associated Corporations
    s.15

Action Items:

Due Date	Action Description	Status	Responsible
19-Jun-2018	Review ITB groups and determine if any additional groups or queues are required for EHT	Complete	Andrew Jensen
19-Jun-2018	Review if task management process for amalgamations requires an update	Complete	Donner Trinidad

| 12-Jun-2018 | Send new ITB contact to RCS (Jo-Anne & Wumi) | Complete | James Aitken |
| 19-Jun-2018 | Forward the EHT definition of associated corporation | Complete | Les Thompson |

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Customer
Item:	EHT - Multi Accounts
Meeting Date:	19-Jun-2018
Attendees:	Mikaela DeBoer, Andrew Jensen, Catherine Black, Les M.Thompson, Andrey Safonov, Michael Campbell, Nathan Staples, Donner Trinidad, Wumi Awofala, Joe Wansbrough, Scott Metson, Ting Wang, Todd Wonderham
Regrets:	Nancy MacNab, Joe Masi, Olav Thyvold, Louise Lam, Jenn Harbottle, Megan Forest, Brian Ma, James Aitken, Jo-Anne DiGeorgio
Author:	Mikaela de Boer

Agenda:

s.17

- Any additional details on Associated Corporations?
- Are Indian Bands liable for EHT?
- Identifier questions:
  - CRA Payroll number
    - Will taxpayers have multiple payroll numbers? i.e. Large corps
    - BN RP ####
  - Registered Charity Number
    - Can taxpayers have multiple registered charity numbers?
    - Will they have 1 per account/location?
      - BN RR ####

Minutes:

s.17

s.17

- Any additional details on Associated Corporations?
  - Asking if you are a part of an associated corporation as part of registration. Will need a definition for registration request.
  - Will not ask for associated corps upon registration. These will be collected as part of the return filing.
    - EHT is not interested in capturing links for associated corporations to avoid the unnecessary maintenance
    - These links are not required for collection since associated corporations are not jointly liable for EHT

s.15

- Are Indian Bands liable for EHT?
  - If they file, they will most likely file as an NPO. However, they may operate a business off of provincial land which would indicate that they are not eligible for NPO so all options should remain open.
- Identifier questions:
  - CRA Payroll number
    - Will taxpayers have multiple payroll numbers?
      - For Large corps they would most likely have a payroll number per location.
    - 9 digit BN RP ####
  - Registered Charity Number
    - Can taxpayers have multiple registered charity numbers? Yes, see **Action Item 42056** for whether we will need to capture all charity numbers.
      - Used to validate that this taxpayer is a registered charity
    - Won't need to validate RR number immediately. Will be managed by EHT staff.
    - ~~Will they have 1 per account/location?~~ Charities will now only hold one account so a taxpayer may have multiple charities number per account.
    - 9 digit BN RR ####
- May taxpayers enroll prior to starting business?
  - **Action Item 42055:** Andrew to confirm if EHT will require taxpayers to file prior to starting a business
  - This will indicate if we need additional validation on Payroll start date vs. Account Start
  - Business number & payroll numbers may not be available until they have started business

- Can we require BN for all taxpayers?
  - Dependent on action item above.
- Charities
  - Will now file a single return with a schedule for additional locations
  - Ask up front if taxpayer will be filing for multiple locations ^{s.15}
    s.15
  - Charities will 'officially' only be required to file for a single account
  - Are we hoping to maintain sites?
    - Dependent of whether they will change frequently
    - Only locations with return implications would be captured
      - If you are not a 'Separate location' your payroll should be included within the head office.
    - Would we want to capture payroll range for each location?
    - Would it be valuable to capture the registered charity number per site/location?
  - **Action Item 42056 & 42057:** Andrew to confirm items above

Action Items:

Due Date	Action Description	Status	Responsible
28-Jun-2018 s.13		Complete	Andrew Jensen, Joe Masi
28-Jun-2018	Confirm whether taxpayers may enroll prior to starting a business.	Complete	Andrew Jensen
28-Jun-2018	Should we capture payroll range/charity number for each separate charity location?	Complete	Andrew Jensen
28-Jun-2018	Would EHT like to make use of the site functionality to capture separate location details?	Complete	Mikaela de Boer

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Training
Item:	Training Resource Discussion
Meeting Date:	31-Dec-9999
Attendees:	Joe Masi, Jennifer Harbottle, Megan Forest, Andrew Jensen
Regrets:	Sarah Lise, Louise Lam
Author:	Megan Forest

Agenda:

- High level Overview of FAST Training Methodology
- Request for Decision on Training Resources in 1.5 weeks
- Outlined that 1-2 Trainers would be required for each line of business they intend on organizing themselves within
- Established what will be delivered for Aug 24: Train the Trainer, Leader Guides, Registration Tutorial, Etax Tutorial, and data built on training slice
- Established that delivery of the registration portion of the curriculum should potentially be trained as close to the remainder of the tier 3 courses as possible

Minutes:

- High level Overview of FAST Training Methodology
- Request for Decision on Training Resources in 1.5 weeks
- Outlined that 1-2 Trainers would be required for each line of business they intend on organizing themselves within
- Established what will be delivered for Aug 24: Train the Trainer, Leader Guides, Registration Tutorial, Etax Tutorial, and data built on training slice
- Established that delivery of the registration portion of the curriculum should potentially be trained as close to the remainder of the tier 3 courses as possible
- Imparted what qualities make the best trainers
- Outlined the difficulties selecting Trainers that have BA or testing responsibility
- Will reach out in 1.5 weeks asking for the trainer/trainers you have selected for EHT

Action Items:

Due Date	Action Description	Status	Responsible
21-Jun-2018	Provide Training Team with an "As it Stands" ORG chart	Complete	Andrew Jensen
28-Jun-2018	Please Determine Trainers for e-Tax & Registration portion of EHT	Complete	Andrew Jensen
25-Jun-2018	Establish Whether integrating the registration & etax training into R2 tier 3 Delivery in December will work	Complete	Megan Forest

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Customer
Item:	Initial Requirements mtg. 2
Meeting Date:	22-May-2018
Attendees:	Mikaela DeBoer, Andrew Jensen, Catherine Black, Les M.Thompson, Nancy MacNab, Joe Masi, Louise Lam, Jenn Harbottle, Andrey Safonov, Michael Campbell, Brian Ma, Donner Trinidad, James Aitken, Jo-Anne DiGeorgio, Wumi Awofala, Joe Wansbrough, Scott Metson, Ting Wang, Todd Wonderham
Regrets:	Olav Thyvold, Megan Forest, Nathan Staples
Author:	Mikaela de Boer

Agenda:

Objective: This will be the initial requirements meeting for the customer area. Our goal of these initial meetings is to determine the taxpayer and account structure for the Employer Health Tax (EHT).

- Updates from outstanding action items
  - SBN?
- Employer Types
  - Have we received any more details on the following employer types?
    - Charities
    - Non Profits
    - Associated Corporations
- s.17

- Registration
  - Once an application has been received on eTax how will we handle this in Gentax?
    - Do all applications require a manual review?
    - Is there a need for auto registration due to the large volume of taxpayers within the first year?
      - Who can we safely auto-register?
        - Taxpayers that exist within Gentax with a valid BN?
    - Do we need to review an account after it has been created by the system?

Minutes:

- Review Definition Item
  - Review details gathered from last meeting and from the provided sample form
- Updates from outstanding action items
  - SBN - plan for EHT to join the SBN program and the MOU/legislative updates are in progress.
  - Action Item - Louise & Treanna to reach out to one stop for adding an additional program

- Outstanding MOU with CRA
    - To set up an interface for sending/receiving information
    - Specifically reaching out for T4 data (R2)
- Employer Types
    - Have we received any more details on the following employer types?
        - Charities
            - Each location will be entitled to its own deduction and will be able to calculated EHT separately
            - Will have a higher deduction of 1.5 Million
            - Will have a higher payroll threshold of 4.5 Million
            - Validated through Registered Charity Number
            - We will be treating charities and registered charities similarly
            - Will have the option to file by individual locations however this will not be required.
        - Non Profits
            - Each location will be entitled to its own deduction and will be able to calculated EHT separately
            - s.15

            - Will have a higher deduction of 1.5 Million
            - Will have a higher payroll threshold 4.5 Million
            - Will have the option to file by individual locations but this will not be required.
        - Associated Corporations
            - Each individual within a group will file separately
            - Each individual will indicate their share of the deduction upon filing.
            - Will an associated corporation ever need multiple accounts?
                - No, an employer may only ever be classified as inside or outside of an associated corporation at any point in time.
                - Still reviewing a few scenarios
        - Gentax doesn't currently recognize joint ownerships,
            - These are recognized as the CRA taxpayer type of Partnership
            - Outstanding item on how we will handle the join ownerships?
                - Can we register them as their true legal entity type of partnership? Yes, there currently aren't any special requirements for Join Ownerships
- s.17

s.17

- Amalgamations
    - How does ITB plan to handle Amalgamations for EHT?
        - The successor in an amalgamation will require a new account.
        - Old account will be closed and remain on the predecessor.
        - Even if same entity prevails the previous account will be ceased and a new account will be added to the same BN similar to IPT.
- Registration
    - Once an application has been received on eTax how will we handle this in Gentax?
        - Do all applications require a manual review? No
            - What items would require a manual review?
                - The Gentax e-Tax registration standard is to register than send an enrolment.
                - Gentax standard is to require a unique ID, Legal name & Valid Address
            - Aside from the RCS requirements are there any EHT requirements that would hold up an EHT registration
                - Require Business Number
                - Review Non-BC addresses
                    - May need to be identified after an account is created but shouldn't hold up registration
                - Any duplicate employer attempting to register for an additional account
                    - Review these registrations and proceed if valid
        - Is there a need for auto registration due to the large volume of taxpayers within the first year? Yes
            - Who can we safely auto-register?
                - Taxpayers that exist within Gentax
                    - Specify another tax programs account number upon registration
                - Taxpayers with a valid BN that do not already have an EHT account
                - Common Gentax discrepancies have been written up in the agenda for the next registration meeting
            - Do we need to review an account after it has been created by the system?
                - Follow up in Registration & Profile Information Meeting Item
- Instalment Payments
    - When do we start asking for instalments? After initial registration?

- First business day after June 15th
- Set instalment dates similar to IPT
  - Follow IPT model

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Mail
Item:	EHT - Initial Mail Requirements
Meeting Date:	30-May-2018
Attendees:	Catherine Black, Andrew Jensen, Les Thompson, Nancy MacNab, James Aitken, Cory Christiansen, Ting Wang, Louise Lam, JK Farris, Sarah Lise, Joe Masi, Todd Wonderham
Regrets:	
Author:	Brad Benoit

Agenda:

- Headers
- Footers
- Envelopes
- Name and Address Rules
- Returned Mail
- Initial Mailout/Outreach
- Carbon Copy
- Letter Inventory
- Registered Mail

Minutes:

- Headers
    - Look at example and see if it will suffice
        - Looks good
- Footers
    - Look at example and see if it will suffice
        - url will be decided on and need to be dynamic per account type
- Envelopes
    - Brad has sample of RD34/RD30 combination for ITB
    - Brad has sample of RD6 for RMO
        - SOFA + NOFA package uses RMO contact information, same as other ITB programs
    - Any other envelopes? - No
- Name and Address Rules
    - Names
        - Standard:
            - Legal (account then entity)
            - DBA (account then entity)
            - Alias (account then entity)
        - Account Legal DBA
            - Legal (checks for DBA and uses it as well)

- - - DBA
    - Alias
  - Firm names should outrank DBA name - Used in conjunction with legal names, BC level registered name (associated to FM #######)
  - Addresses
    - Standard:
      - Mailing
      - Location
      - Head Office
      - Records
- Returned Mail
  - Using same PO Box as rest of ITB? - Using same
  - Separate work item? (logging and insurance currently have this)
    - Separate work item for EHT, and possibly separate work items for different teams of returned mail
- Initial Mailout/Outreach
  - Is there going to be an initial outreach mailout? Yes
  - Follow up - Ting
    - Who would we need to send this out to?
    - Where do we get addresses from? T4 data?
    - Estimate is 50,000 addresses could receive this outreach.
- Carbon Copy
  - Will this be needed?
    - Auto carbon copy unlikely, manual carbon copy possible - Will need follow up
- Letter Inventory
  - Follow up meetings, who to invite
    - Ting will be coordinating this
- Registered Mail
  - Is this needed?
    - Could be needed, probably would only be manual only.
- Electronic Only mail
  - Certain collections letters need to be physically mail, other letters may be legislated to go out via paper mail.
  - Likely that we could put an opt out option in eTax for paper mail. - Brad can talk to Andrey (eTax) about this.

Action Items:

Due Date	Action Description	Status	Responsible
05-Jun-2018	Gather information on initial outreach mail-out	Complete	Ting Wang
08-Jun-2018	Provide initial letter inventory	Complete	Ting Wang

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	eTax
Item:	eTaxBC - Initial Requirements
Meeting Date:	05-Jun-2018
Attendees:	Andrey Safonov, Mikaela DeBoer, Donner Trinidad, Michael Campbell, Nathan Staples, Andrew Jensen, Les Thompson, Jo-Anne DiGeorgio, Catherine Black, Masi Joe, Wonderham Todd, Nancy MacNab, Smith Bryce, Lise Sarah
Regrets:	
Author:	Andrey Safonov

Agenda:

After demo we will confirm/cover the following topics:
- Registration
- Enrolment
    - Which IDs will collect? BN, Account Number
    - Which secrets will we use? Return Amount, Letter ID, Enrolment Code
- Returns
    - Do we allow them pre-filing or only show the periods generated by Gentax?
- Payments
    - What kind of payments we allow? Account Payment, Return Payment,
- Additional Requests
- Third Party Access
- Notice Types
    - What kind of notices are we going to be sending them? Standard Return Reminders, instalment reminders?
- Contact the Ministry
    - Account Change
    - Audit
    - Billing
    - General
    - Payments/Returns
    - Refund/Rebate

Minutes:

After demo we will confirm/cover the following topics:
- Registration
- Enrolment
    - Which IDs will collect? BN, Account Number
    - Which secrets will we use? Letter ID, Enrolment Code will expire after use
    - We can regenarate enrolment code
- Returns

- - We will have a separate meeting to discuss returns.
- Payments
    - What kind of payments we allow?
    - Account payment,
    - instalment payment,
    - No audit payment.
- Additional Requests
    - None at this point. To confirm: Amalgamation, Dissolutions
- Third Party Access - Yes
- Notice Types (email, web message)
    - What kind of notices are we going to be sending them?
    - Standard Return Reminders same IPT rules will apply,
    - Instalment reminders - 45 days before due date or bsn (IPT style)
- Contact the Ministry
    - Account Change
    - Audit
    - Billing
    - General
    - Payments/Returns
    - Refund

AI: Andrew Jensen to go through the registration. Friday, 8th, 2018

Action Items:

Due Date	Action Description	Status	Responsible
08-Jun-2018	Review eTaxBC Registration	Complete	Andrew Jensen

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Customer
Item:	Initial Requirements
Meeting Date:	15-May-2018
Attendees:	Mikaela DeBoer, Andrew Jensen, Catherine Black, Les M.Thompson, Nancy MacNab, Louise Lam, Jenn Harbottle, Megan Forest, Andrey Safonov, Michael Campbell, Brian Ma, Nathan Staples, Donner Trinidad, James Aitken, Jo-Anne DiGeorgio, Wumi Awofala, Joe Wansbrough, Scott Metson, Ting Wang
Regrets:	Joe Masi, Olav Thyvold
Author:	Mikaela de Boer

Agenda:

Objective: This will be the initial requirements meeting for the customer area. Our goal of these initial meetings is to determine the taxpayer and account structure for the Employer Health Tax (EHT).

- Review the FCR definition structure
- Who is liable for EHT?
    - Who is considered an employer?
        - A person paying remuneration to an employee
        - Entities with employees
        - Classified as CRA taxpayer types. Corporations,Partnerships etc.
        - Will associated Corporations be considered a single employer? (Like Manitoba)
            - https://www.gov.mb.ca/finance/taxation/pubs/bulletins/001he.pdf
            - Will they be jointly and severally liable for EHT?
        - Are Corporate Partnerships considered a single employer?
- How do we identify these Employers?
- What is the estimated volume of EHT taxpayers?
- What information will we collect on EHT employers?

Minutes:

- Review the FCR definition structure
- Who is liable for EHT?
    - Who is considered an employer?
        - A person paying remuneration to an employee in BC operating out of a Permanent Establishment or Deemed as a Permanent establishment within BC
            - Will have a federal BN
            - Entities with employees
            - Classified as CRA taxpayer types. Corporations,Partnerships etc.
        - We anticipate that a majority of these employers will be existing within Gentax
        - Some policy decisions coming down the line **May.17**

- Employer Types with respect to BC EHT:
  - Trusts
    - Nothing special at this point in time
  - Charities
    - Subject to special thresholds and deduction limits
  - Non-Profits
    - Subject to special thresholds and deduction limits
  - Associated Corporations: we are deeming this association for the purpose of thresholds and deductions
    - How should we classify and file for associated corporations?
    - As of now each employer within an associated group will be required to file an individual return (different from manitoba & ontario)
      - s.16

      -

    - Will they be jointly and severally liable for EHT? no, since they will be filing separately and are separate legal entities
  - Partnerships
    - Are Corporate Partnerships considered a single employer? yes, according to the form
      - Gentax considers this a true legal entity (1bn)
    - Sub types
      - Joint ventures
      - LP
      - LLP
      - General
      - Firm
- What is the estimated volume of EHT taxpayers (Employers)?
  - Estimated volume 30-50 thousand potential employers
    - s.17

    - Charities and non profits will possibility require the ability to file separately by location
      - Each location will be able to take advantage of the higher charity/non-profit cap
    - Other employer types will be required to file an aggregate payroll for all locations
  - Are taxpayers below the 500,000 threshold still required to file? No
    - However, if you've submitted installment payments and are looking for a refund then you will need to file a nil return i.e. payroll drops below the threshold
- How do we identify these employers?
  - Operating on the basis of public information. Discovery will be used for delinquency and non-compliance (to be discussed more within R2)

- Will EHT require SBN messaging to one stop?
  - **Action Item 36953:** Louise to follow up with Treana Clarke on whether or not SBN messaging is necessary
- What information will we collect on employers?
  - Registration
    - Currently hoping to make the EHT registration process completely electronic through eTax
      - Outreach will be set up to direct employers to eTax
      - With the intention of Mandatory e-filing for all Employers
    - **Action Item 36954:** Les has forwarded the initial draft of the EHT registration form this has been attached to the meeting item in FCR.
  - Some required information for registration:
    - legal name
    - dba name
    - business address
    - mailing address
    - contact details
      - telephone and fax numbers
      - email address
    - incorporation number
    - type of business for North American Industry Classification System (NAICS)
      - *Will BC be capturing NAICs information for EHT employers? Yes, we will*
    - director(s) name and telephone number
    - payroll start date
      - BC EHT is based on the calendar year after Jan. 01, 2019 and the year this company was deemed to be permanently established in BC with payroll over the threshold
        - Filing deadline - Mar. 31st
      - Collect permanent establishment date to determine initial filing year?
      - As to the specific start date- tbd
    - estimated annual payroll
      - yes, for year prior to registration if an established company
      - If a new company this may be an estimate
        - a waiver may be placed on the first year of installments based on estimates
    - payroll frequency
      - May be an item for BC, not yet finalized could be useful for highlighting temporary establishments
    - business number
    - employer type (for example: associated, r^s.17 public sector).
      - Associated Corp.
      - Charity
      - Non-Profit
      - s.17

- Will Employers require third party authorization?
  - Yes, i.e. book keeper filing on behalf of the business
  - require name of contact person or authorized representative

Action Items:

Due Date	Action Description	Status	Responsible
29-May-2018	Reach out to Treana Clarke about the need for SBN	Complete	Louise Lam
16-May-2018	Provide Mikaela with a sample form for EHT registration	Complete	Les Thompson

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Customer
Item:	EHT Account Registration
Meeting Date:	24-May-2018
Attendees:	Mikaela DeBoer, Andrew Jensen, Catherine Black, Les M.Thompson, Nancy MacNab, Jenn Harbottle, Andrey Safonov, Michael Campbell, Brian Ma, Donner Trinidad, James Aitken, Jo-Anne DiGeorgio, Wumi Awofala, Joe Wansbrough, Scott Metson, Ting Wang, Todd Wonderham
Regrets:	Joe Masi, Olav Thyvold, Louise Lam, Megan Forest, Nathan Staples, Cory Christansen
Author:	Mikaela de Boer

Agenda:

- Demonstrate the initial registration flow and account for EHT
- Discuss Account Attributes
    - Employer Type
    - Miscellaneous
        - Will we ever allow taxpayers to request a paper return?
- The following registration discrepancies will be held up in Gentax for manual review
    - Duplicate Account
        - Taxpayer already has an EHT account
    - Invalid ID
        - Taxpayer has provided an invalid ID
    - Multiple Taxpayers Found
        - Registration has IDs belonging to multiple taxpayers
    - Incomplete information
        - Taxpayer has failed to complete required fields
        - The eTax application should be built to cover a majority of the required fields to ensure that we capture all of the necessary information.
        - Some of the current required fields for Registration include:
            - Taxpayer Type
            - Name
            - Address
            - ID (BN)
- Are there any additional items EHT will review prior to registering taxpayers?
- Are there any items EHT would like to review after registering an EHT account?
    - i.e. Accounts with a Non-BC address
- Is there an initial draft/details of the EHT return available for review?

Minutes:

- Demonstrate the initial registration flow and account for EHT

- Discuss Account Attributes
  - Employer Type
  - Miscellaneous
    - Will we ever allow taxpayers to request a paper return? At this point No.
- The following registration discrepancies will be held up in Gentax for manual review
  - Duplicate Account
    - Taxpayer already has an EHT account
  - Invalid ID
    - Taxpayer has provided an invalid ID
  - Multiple Taxpayers Found
    - Registration has IDs belonging to multiple taxpayers
  - Incomplete information
    - Taxpayer has failed to complete required fields
    - The eTax application should be built to cover a majority of the required fields to ensure that we capture all of the necessary information.
    - Some of the current required fields for Registration include:
      - Taxpayer Type
        - If TACs matches an existing taxpayer with a different type then we may need to hold this case for review
          - To be determined dependent on staffing
      - Charities & NPOs may also have a society number that we would like to capture.
      - Entity Types apply to all EHT accounts below the taxpayer
      - Name
      - Address
      - ID
        - BN
        - Incorporation Number
        - Society Number
        - Sole Prop IDs
          - SIN
          - DL
- Charity Locations
  - For Registered charities/NPOs we will not be storing the EHT locations that are not filing
  - s.13
  - eTax application should allow NPOs to file for multiple locations as well
  - etax application should ask if head office is filing returns
  - We may need to capture additional contact information for each return filing location
  - The contact information at the charity level will need to be authorized for all accounts below
  - Are we capturing payroll for each filing location?
    - Currently no
- Account Attributes
  - Account may not commence prior to Jan. 01, 2019
    - The account start rules are still to be determined so we will not set up any restrictions
    - If we would like to add additional logic we can include payroll start date?
      - i.e. To determine if we can ask for prior payroll

- Are there any additional items EHT will review prior to registering taxpayers?
  - None at this time
- Are there any items EHT would like to review after registering an EHT account?
  - i.e. Accounts with a Non-BC address
  - Possibly reviewing taxpayer type discrepancy if this is not caught up front.
- Is there an initial draft/details of the EHT return available for review?
  - Les has forwarded the initial draft of the EHT return/details to Donner. These have been attached to the minutes item in FCR.

Action Items:

Due Date	Action Description	Status	Responsible
26-May-2018	Forward on the initial details of the EHT return	Complete	Les Thompson

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R1
Definition:	Customer
Item:	EHT - Definition Review
Meeting Date:	23-Jul-2018
Attendees:	Justin Farris, James Aitken, Andrew Jensen, Nathan Staples, Donner Trindad, Nancy Macnab, Mikaela DeBoer
Regrets:	
Author:	Andrew Jensen

Agenda:

There have been a few changes to the s.17 registration process for EHT. Let's meet up to review the changes and see if we are on track for testing.

- Review eTax and customer definitions to ensure we've covered everything for R1
- Demonstrate the most recent changes to eTax and TACS
- Questions:
    - Should all taxpayers type be able to claim above threshold/s.17 Joe explicitly listed Sole Props, Partnerships and Corporations but charities can be type Other or Partnership.
    - Should we require users to answer whether they have additional contacts or location addresses?
    - Are the following review holds sufficient?
        - s.17

    - Can/Should we be collecting SIN on the Gentax case for Sole Props?

Minutes:

- Review eTax and customer definitions to ensure we've covered everything for R1
- Demonstrate the most recent changes to eTax and TACS
- Questions:
    - Should all taxpayers type be able to claim above threshold/s.17 ' Joe explicitly listed Sole Props, Partnerships and Corporations but charities can be type Other or Indian Bands.
        - Open it up for all taxpayer types.
    - Should we require users to answer whether they have additional contacts or location addresses?
        - Only display required fields if 'Yes' has been selected
    - Addresses
        - Ask if either address is different from those previously provided.
        - Mailing Address for Large Corps - optional location
        - Location address required for all charities & mailing if different
    - Should we hold PE at Account or Parent level
        - TBD
        - Hold at account level for now
    - Are the following review holds sufficient?

s.17

- Partnerships
  - Should we require a review process up front for newly added partnerships
  - **Action Item:** James to confirm how partnerships should be handled after chatting with Scott.
- Can/Should we be collecting SIN on the Gentax case for Sole Props?
  - Not required for EHT
  - Remove from internal case

Action Items:

Due Date	Action Description	Status	Responsible
26-Jul-2018	Confirm how partnership registrations for new taxpayers should be handled after chatting with RCS	Complete	James Aitken

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Financials
Item:	EHT - Instalment Interest on Amalgamations
Meeting Date:	25-Sep-2018
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Rudy Brown, Sarah Lise, JK Farris, Les Thompson, James Aitkin, Andrew Jensen
Regrets:	Louise Lam, Olav Thyvold, Megan Forest, Divya Kapila
Author:	Rylan Miszkiel

Agenda:

Let's confirm what are the instalment amounts for taxpayers who amalgamate in a given year.

Based on a phone call with James and Andrew:
- For the instalments due prior to the amalgamation, the instalment amount is based on the prior year or their stub current year
  - s.13
- For instalments due after amalgamation, the instalment amount is based on the lesser of the prior year and the current year
  - s.13
- Exceptions? Corner cases?

Minutes:

s.13

Action Items:

Due Date	Action Description	Status	Responsible
02-Oct-2018	s.13	Complete	Les Thompson

Organization: British Columbia, Ministry of Finance
Project: EHT - R2
Definition: eTax
Item: Return Demo
Meeting Date: 07-Sep-2018
Attendees: Jensen, Andrew, Thompson, Les, Safonov, Andrey, Farris, Justin, Deboer, Mikaela, Ma, Brian, Campbell, Michael, Staples, Nathan, Trinidad, Donner, Wang, Ting, Wonderham, Todd
Regrets: Aitken, James, Lise, Sarah
Author: Andrey Safonov

Agenda:

1. Demo the return
2. Confirm the requirements
3. Questions!
    1. Should we allow filing before return generated in Gentax?
    2. Do we need print capability?

Minutes:

1. Should we allow filing before return generated in Gentax? AI: for Les
    1. We should allow filing ahead of time and capture additional reason why they are doing so ? If closure, capture end date?
    2. Would the return be the closure indication and we do not need close this account web request OR force them to go through closure of the account.
2. Do we need print capability?
    1. No, cause this can cause potential for someone trying to file through paper.
3. Section B: Do we need a helper guide, table to enter multiple T4s? AI: for Joe

Action Items:

Due Date	Action Description	Status	Responsible
12-Sep-2018	Section B: Do we need a helper guide, table to enter multiple T4s?	Complete	Andrey Safonov
14-Sep-2018	Should we allow filing before return generated in Gentax?	Complete	Les Thompson

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Audit
Item:	EHT Audit and Working Paper
Meeting Date:	31-Dec-9999
Attendees:	MacNeil, Nathan, Scrooby, Victoria , Thompson, Les M, Wang, Ting , Lise, Sarah , Farris, Justin
Regrets:	Forest, Megan
Author:	Jagroop Sidhu

Agenda:

Delivery Workbench
- Audit Testing date Oct 15th to Nov 16th
- Audit Header definition (BA Review)
- Out of Province definition included
- Discovery definitions

EHT Audit
- One working paper is added per filing period.
- Does associated declarations group table need more details while auditing?
- Confirmation of how Audit index will work.
- Audit report details.
- Normal order of Letters
    1. Audit Initial RFI – mainly relied on a user input to request some information
    2. Proposal letter – communicate changes set a response date
    3. Proposal Summary – sent out in same envelope as above is recreation of working paper
- Extra letters
    1. Free Form
    2. Subsequent Proposal letter
    3. Completed Nil
    4. Demand for Information
    5. Audit Completion letter
- Exporting the working paper to a spreadsheet?
- Approval levels in place
    1. Working paper is always submitted by the owner
    2. Working paper is approved by someone else and they must be a Manager\Supervisor **(no recovery levels)**
    3. Owner submits the audit
    4. Someone else must post the audit and they must be a Manager\Supervisor
    5. Working paper rework must be a Manager\Supervisor
    6. Reopen secured – Manager\Supervisor\Director\Exec Director
- What is expected from the Posted NIL stage?

Minutes:

- Ting will be lead on audit and discovery (setup as SME in workbench.)
- The review rules from the return tend to be setup as full error on the working paper as this level is more strict.
- Include the Reference column on the working paper
- Headings on 'Associated Declarations Table'
  - keep the reported and adjusted figure on another tab
  - show proposed values and include proposed in label
- Information & Approvals section will be removed from working paper
- Action item for Audit report layout.
- Audit index works with file name.
- Order of letter
  - **Audit Initial Request for Information** - first letter plus info
  - Information request #2 - get more info not in the first
  - **Proposal letter**
  - **Subsequent Proposal letter** - after a response is there a new finding
  - **Proposal Summary** - look like working paper
  - **Audit Completion report** - to taxpayer
  - **Audit completion no change** - to taxpayer
  - Free form for EHT
- Export\import to excel should be supported
- The approval levels are the same as in the agenda
- Reopen the audit secure like IPT.
  - Action item: follow up with the level
  - For appeals a new audit is added
    - IPT for the appeal program there is also one for adjustment
- Posted NIL is used on the reporting level
  - the working paper would have no changes on it.
  - the working paper can still replace return values.
- See if we can make audit begin and audit end smarter (see definition item for usage)

After posting

- The review rule on "Is the combined BC remuneration of the associated group greater than $1.5 million?" fired again putting the return into error. Will investigate this but the accepted review rule on the working paper should not cause a problem on the return.

Action Items:

Due Date	Action Description	Status	Responsible
09-Oct-2018	Audit report layout	Complete	Ting Wang

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Billing
Item:	EHT - 13-08-2018 - Billing Requirements #2
Meeting Date:	13-Aug-2018
Attendees:	Les Thompson, Ting Wang, James Aitken, Justin Farris, Sarah Lise, Louise Lam, Andrew Jensen, Jamie Hynes, Liam Cline, Hayden Toews, Andrew Lusk
Regrets:	Kelly Werbowski, Cory Christiansen, Joe Masi, Tod Wonderham, Olav Thyvold, Megan Forest, Jennifer Harbottle, Mustafa Abousaleh
Author:	Liam Cline

Agenda:

- Demo of 2 preliminary starter NOFA drafts:
  - Simple NOFA without amalgamation predecessor debt
  - Complex NOFA with amalgamation predecessor debt
- NOFA Questions:
  - Open comments about the NOFA tentative design.
  - Is this enough information on the NOFA? Do we need any deduction info? Keeping in mind that the more we add the more confusing it will be for the taxpayer.
    - s.13

  - Do we need to show Associated Employers when the payroll of the company that is being billed is <$1.5M? To show to the taxpayer why they are being taxed.
  - How would cascaded amalgamations show up on the NOFA? Just like in the return?
    - s.13

  -

  - Do we need to show installment payments on the NOFA? Could be either as generic credits, or separately, or have it deducted from the taxable amount.
  - For amalgamation cases, should we add some verbiage on the front of the NOFA specifying it is an amalgamation.
  - For bill items that contain SBA'd transactions, do you want the SBA amount to be added to the Credit line (as per PST & ITB) or omitted (as per PTT)? Note that the former option would render the balance on the NOFA as $0, whereas the latter would render the balance equal to the SBA amount ($0.01-$10).
- Demo of shell SOFA
- Do you need any of the billing flow demonstrated for base config presentations?

Minutes:

- Open comments about the NOFA tentative design.
  - Wording should comply with the ITB model
  - Always issue NOFA, as per ITB model

- s.13

- **Liam** will look into whether eTax line on ITB NOFA is shown/hidden dynamically.
- Is this enough information on the NOFA? Do we need any deduction info? Keeping in mind that the more we add the more confusing it will be for the taxpayer.
  - Show the taxable amount as "taxable BC remuneration" as a line above the table.
  - If amount is amended, inclusion of remuneration gives something for the taxpayer to reference to the return.
  - Do not show the tax rate though because it can be multifaceted.
- s.13

- Do we need to show Associated Employers when the payroll of the company that is being billed is <$1.5M? To show to the taxpayer why they are being taxed.
  - No, because all of the details will be included in return, they will know what the breakout is.
- How would cascaded amalgamations show up on the NOFA? Just like in the return?
  - Would want to match what is on the return.
- s.13

-

- Do we need to show installment payments on the NOFA? Could be either as generic credits, or separately, or have it deducted from the taxable amount.
  - Would show just as normal payment/credit if the payment has processed.
- For amalgamation cases, should we add some verbiage on the front of the NOFA specifying it is an amalgamation.
  - No extra verbiage is needed.
  - Maybe come up with a more verbose header for the table on the 2nd page though, as well as potentially some verbiage.
- For bill items that contain SBA'd transactions, do you want the SBA amount to be added to the Credit line (as per PST & ITB) or omitted (as per PTT)? Note that the former option would render the balance on the NOFA as $0, whereas the latter would render the balance equal to the SBA amount ($0.01-$10).
  - Stick with the ITB model which ultimately shows $0 balance.
- Demo of shell SOFA
  - **Liam** will configure the SOFA as per last meeting conclusions.
- Do you need any of the billing flow demonstrated for base config presentations?
  - No

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Payment
Item:	EHT - Payment Allocation, Work Items, and Reversal Reasons
Meeting Date:	31-Dec-9999
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Andrew Jensen, James Aitken, Sarah Lise, Joe Masi, Ting Wang
Regrets:	JK Farris, Louise Lam, Olav Thyvold, Les Thompson, Kelly Werbowski, Cory Christiansen, Todd Wonderham
Author:	Rylan Miszkiel

Agenda:

This will mostly be a refresher on core payments behavior. There should be few if any decisions required from this meeting.

We can also address any source/voucher questions which were not answered in the last payments meeting (we will potentially follow up on instalment/return/audit voucher types).

Minutes:

- Reviewed payment work items
- Reviewed payment allocation, reallocation, and splitting
- Reviewed payment reversal reasons
- No requirements in addition to the core behavior demonstrated

Action Items:

Due Date	Action Description	Status	Responsible
11-Jun-2018	Investigate account/instalment split direction behavior	Complete	Kristyn Girard

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Returns
Item:	Return Schedules & Amalgamations
Meeting Date:	26-Jul-2018
Attendees:	Les Thompson, Joe Masi, Andrew Jensen, Ting Wang, Mikaela DeBoer, Brian Ma, Donner Trinidad, JK Farris, Nathan Staples
Regrets:	Louise Lam, Olav Thyvold, Michael Campbell, Andrey Safonov, Sarah Lise, Megan Forest, Jenn Harbottle, Rylan Miszkiel
Author:	Mikaela de Boer

Agenda:

- Review the updated return templates provided
  - Associated corporation schedule
  - RC/NPO schedule
- s.13
- Discuss return filing for amalgamations
  - s.13
  -

Minutes:

Associated corporations

- Associated corporations are defined by the group's status as of Dec. 31st
  - If you are part of an associated group at the end of a tax year then you are eligible to share a deduction
    - Threshold/Deduction will be prorated based on the earliest established entity within the group.
    - "All members at Dec. 31st *must* share a single deduction, if available"
  - If you leave an associated group before the end of the year then you are deemed to be a single employer
  - Group schedules will not be validated up front, the review will be captured within audit or reporting process

Amalgamations:

s.13

- How will taxpayer know to file?

- We will be aware of the amalgamations prior to any return expectations. We will notify taxpayers of their new account within the amalgamation process.
- If not caught prior to amalgamation then we will be notified of this amalgamation upon filing.

s.13

- May require 2 accounts active to capture both predecessor & successor return

Registered Charities/Non-Profits
- Registered Locations
    - Yes we can auto-populate Registered Locations from the site list.
    - s.13

    - Multiple Rates:
        - If total remuneration for each site/location is above 1.5 million (or the prorated threshold for first PE within the Tax Year) than 1.95% else 2.925%

s.13

Return Template Questions
- Multiple Rates
    - Indicate that there are multiple rates on attached schedules for both amalgamations & charities
- Section D - Tax Payable
    - Have ability to override this section for unforeseen circumstances
        - Should we have this override available for taxpayers or internally?
        - Should be flagged for review if submitted by taxpayer
- Sites
    - Capture Commence/Cease date upon site maintenance internally.
    - Taxpayers will not need to maintain these dates, effective dates will need to be set by staff internally since there will need to be validation
    - It will be in the taxpayer's benefit to report this locations earlier rather than later for deduction limits
- Large Employers
    - s.13

s.13

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Payment
Item:	EHT - Bulk Payment for payroll providers requirements
Meeting Date:	28-Aug-2018
Attendees:	Brock Poesiat, Rylan Miszkiel, Kristyn Girard, James Aitken, Andrew Jensen, Joe Masi, Les Thompson, Sarah Lise, JK Farris, Louise Lam, Ting Wang, Andrey Safonov, Mikaela DeBoer, Donner Trinidad
Regrets:	Olav Thyvold, Megan Forest, Jennifer Harbottle, Michael Campbell
Author:	Brock Poesiat

Agenda:

Requirements discussion for EHT bulk payments

Questions from business

1. Will bulk remittances be accepted using similar EDI specification to WorkSafeBC, Ontario, and Manitoba?
   - Will all employers be issued a tax account?
   - Will accounts be assigned based on federal BN – with a Program Identifier to indicate BC EHT. i.e. XXXXXXXXXBT0001?
   - What BC bank account will be credited?
   - Can employers have multiple EHT account numbers per BN?
   - Can an employer be entirely exempt?

2. Tax instalments based on prior year's BC remuneration could generate three equal payments and a reconciling payment. Tax instalments based on actual current year BC remuneration may have the first payment reduced by the 500K exemption, if available. From an employer-liability perspective, is either method acceptable?

3. Can "Associated Employers" allocate the $500,000 exemption amount?

Minutes:

Payment files
   - Each payment in payment file to contain BN15
     - BN15 required to associate payment to EHT account in TACS
   - Payment file must be in correct format
     - Otherwise eTax will not accept/file will not upload
   - Payroll companies must upload payment files to eTax; no alternative submission methods to be offered
   - Payment files must not contain negative payments
     - Employer can request refund, not payroll company

Process flow
- Payroll company required to BOTH upload a payment file AND submit a payment to complete eTax web request
    - File format must be correct, otherwise file will not upload
    - Payment amount must equal amount in file, otherwise payment will be rejected

EHT accounts in TACS
- Typically, each BN will have a single associated EHT account
- In the case of an amalgamation, there could be more than one EHT account associated to a single BN
    - Only one EHT account should require payment within the same period for a single BN
- A filing period will be required to associate payment

Payment methods
    s.13

Instalments
- Companies are responsible for calculating instalment amounts, and communicating them to payroll companies
- Instalment amounts owing are equal to one quarter of the lesser of
    - The previous year's employer health tax owed, or
    - The current year's employer health tax owed

Additional groups to bulk pay?
- So far just payroll companies
- There may be other requests to bulk pay

NFS fees
- Unlikely for payroll companies to incur NSF fee
- Payroll company responsible for paying NSF fee

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**
	s.13	Complete	Louise Lam

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Refunds
Item:	EHT - 05-06-2018 - Automation, Delinquency Review, Interest Rules, Cheque Text, Transfers
Meeting Date:	05-Jun-2018
Attendees:	Andrew Lusk, James Aitken, Jamie Hynes, Ting Wang
Regrets:	Andrew Jensen, Mustafa Abousaleh, Hayden Toews, Liam Cline, Jennifer Harbottle, Megan Forest, Olav Thyvold, Louise Lam, Sarah Lise, JK Farris, Joe Masi, Todd Wonderham, Les Thompson
Author:	Andrew Lusk

Agenda:

ADMIN
- Schedule check-in
- Action item check in

REQUIREMENTS
- Auto refund approvals
- Program-specific refund interest rules
- Cheque / EFT advice text
- Refund transfers list / hierarchy
- Definition items review

Minutes:

ADMIN
- Schedule
  - **15-Jun 2018: Baseline requirements identified (1.5 weeks remaining!)**
  - 03-Aug 2018: Base config delivered by Dev team
  - 07-Aug 2018: Base Config verification by BA
  - 28-Sep 2018: All development finished
  - TBD 2018: Refund testing begins
  - 28-Dec 2018: Finish all testing (refunds testing will end before this)
  - 04-Jan 2019: Rollout
- ToDo 38983: Andrew Jensen has confirmed that ITB's existing refund thresholds can be applied to EHT refunds.
  - Item closed.

REQUIREMENTS
- Auto refund approvals

s.15

s.15

- EHT intent, to be confirmed by James
  - System creation rules
    - No stop refund/stop mail indicator processes
    - s.13
    - No audit in progress
    - ~~Line adjustment review work item?~~
      - This is not applicable to EHT.
    - 21 day-rule as above
      - James to confirm if this is to be based on Effective vs Posted date
  - System approval rules
    - $500 or less for automatic approval
    - system created
    - no credits in a rejected/reversed refund
    - no "Stop Auto" indicator
    - no estimated returns
      - This is a period level check; each credit in the refund will belong to a filing period, and that check will be performed on every relevant period.
    - no debt on other TACS accounts under the same taxpayer
    - No collections in progress (this does not automatically put a Stop Refund indicator)

- Program specific review stages
  - IPT/Logging refunds have a preliminary stage for Delinquency review when there are overdue returns, EHT intent is to adopt this
  - If a refund is to be sent via direct deposit (the taxpayer already has a Supplier Number), this should be indicated on the refund in case it needs to be overridden.

- Program specific refund interest rules
  - "Instalment payments do not calculate credit interest until the due date (effective date) of the debt that the instalment is intended to offset." In IPT configuration, the refund interest start date inherits from Financials' credit interest configuration. For reference:
    - **Refund interest begin date for IPT/LOG:**
      - Instalment/Return payments
        - Latter of
          - Effective date of credit txn+61 days
          - Due date of return + 61 days
      - Audit payment
        - Audit posted date (rather than payment effect)
      - All other payments / non-transferred credits
        - Effective date of transaction + 61 days
      - Cross-period offsets
        - Governed by what the root credit transaction was, as above
  - Program intent is to adopt the same logic for EHT refunds.

- Cheque text / EFT advice
  - Sample/suggestion from an IPT refund:
    - Income Taxation Branch - Refund Insurance Premium Tax
    Refund Id: R1946322944
    Refund: $10,990.73
    For payment inquiries please contact ITBTaxQuestions@gov.bc.ca
  - EHT intent is to adopt the same text with "Employer Health Tax" as the tax name.

- Refund transfers list/hierarchy
  - IPT Configuration attached - this is what we intend to adopt for EHT.

- Definition items review

Action Items:

Due Date	Action Description	Status	Responsible
12-Jun-2018	Confirm if Interest Details should be on the EHT refund since Interest Start is pre-determined	Complete	Andrew Lusk
12-Jun-2018	Confirm if the 21-day system creation rule should be based on Effective or Posted date	Complete	Andrew Lusk
12-Jun-2018	Confirm refund auto creation / auto approve rules	Complete	Andrew Lusk

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Returns
Item:	Initial discussion
Meeting Date:	31-Dec-9999
Attendees:	Les Thompson, Joe Masi, Andrew Jensen, Ting Wang, Michael Campbell, Andrey Safonov, Mikaela DeBoer, Brian Ma, Donner Trinidad, Sarah Lise
Regrets:	Louise Lam, Olav Thyvold, JK Farris, Megan Forest, Jenn Harbottle
Author:	Donner Trinidad

Agenda:

Return expectations, due dates and the actual filing of the EHT return.

Go over:
- All information that will be housed on the return
- Layout
- Rules and validations
- Calculation

Minutes:

Return Filing Information

Filing frequency: Annual

Taxation year end: December 31

Return generation date: First business day of Jan 14/15. Basically the same schedule for licenced insurance premium tax.

Return will be available for filing on eTax. Reminder will also be created on their logon account. Tax will be effective 2019. First return generation will be in year 2020.

Instalment starts June15 or the business day after if it falls on a holiday in year 2019.

Return due date: March 31st or the first business day after

Short period taxation year will be created for entities that end operation. Return is due 90 calendar days after the cessation date. These are cases when entities result to bankruptcy or cease to have permanent establishment in BC.

Tax Rates

There are only two tax rates:
- 2.925% for entities with payroll that is under 1.5M and who claim deduction
- 1.95% for entities with payroll that is over or equal to 1.5M and who do not claim any deduction

Tax payable will be payroll that is net of deduction times the applicable rate

Deduction Eligibility

Question: Can an entity be eligible for both general and charity deduction limits? No. A particular entity could only be eligible for a certain deduction limit and threshold.

Associated corporations will only be eligible for the 500K deduction if their aggregate remuneration is under 1.5M. The 500K deduction will be shared among the associated corporations.
It is not defined yet if there will be a specific ratio that needs to be followed when allocating the deduction limit.

The supplemental form that collects information of other corporations within the associated group is still be being defined. Action Item: Les
The information will be used post filing the return to validate claims on the deduction.

Two tax rates could be applicable for an entity in cases of prorated year of group association. Supplemental form can be used to calculate the tax payable instead of just using one rate. Action item: Les TBD

Section E. Payments will adopt IPT return rules and validations.

For registered charities, installment and regular overpayment will only be applicable to the location filing the return. No special rules around offsetting payable on other accounts under same organization.

Remuneration adjustments will be subjected for review post filing.

Please see return draft attached.

Action Items:

Due Date	Action Description	Status	Responsible
20-Jul-2018	Les to coordinate supplemental form the needs to be filled out when entity is part of an association.	Complete	Les Thompson
27-Jul-2018	Les will confirm the structure of remuneration adjustments that could increase or decrease the taxable payroll amount	Complete	Les Thompson

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Audit
Item:	EHT Audit Requirements
Meeting Date:	31-Dec-9999
Attendees:	MacNeil, Nathan, Scrooby, Victoria , Gibson, Benjamin, Thompson, Les M, Wang, Ting, Jensen, Andrew F
Regrets:	Masi, Joe, Wonderham, Todd, Farris, Justin, Lise, Sarah, Lam, Louise, Thyvold, Olav, Forest, Megan, Harbottle, Jennifer, Benoit, Brad, Abousaleh, Mustafa, Werbowski, Kelly, Christiansen, Cory
Author:	Jagroop Sidhu

Agenda:

Agenda
1. Audit program
    1. Field and Desk Audit.
    2. Will an audit span multiple periods?
    3. Audit plan is to review all filings or selective approach?
    4. Working paper will amend the return directly.
        1. Allowed to estimate or file on behalf of the taxpayer?
    5. Audit group functionality for handling associated corporations.
2. Non-Compliance program.
    1. Definition of Non-Compliance.
    2. Definition of Non-Filer.
3. On-board Audit Cost Recovery program.
4. Initial outreach
    1. Timing of this letter.
5. Discovery ideas.
    1. Sources of risk for discovery.
    2. Outcome of a discovery is to kick off the non-compliance or audits?

Minutes:

1. Audit program
    1. Audit Program
        - Closest is IPT auditing
        - Working paper changes a return directly once it is approved multiple periods.
        - s.15

        - **Risk review** (own case) decide if audit is needed. At time these can be done against a company that is not registered yet.
        - s.15
            - Filing with a deduction amount not an immediate risk to audit right away.

s.15

- Annual filing for 30,000 to 50,000.
  - s.15

- Associated corporations - deduction will prorate among all the associated corporations (500k to 1.5M is eligible)
  - Still decision for filing.
  - During an audit (first approach)
    - If above 1.5 M can audit them alone.
    - Within the range where the prorate is possible the audit can be conducted on all corporations at once.
- Special consideration
  - s.13

2. Non compliance program
   - Operations team handles this. Can pass this on to Auditing team.
   - There is still a nice option at the end to just send communication.
   - Need to identify during this process where billing helps and what audit can takeover.
   - Non filers
     - Never filed
   - Delinquent
     - Stopped filing
   - Non compliance
     - use a registration case to add the entity into the system
     - outcomes are (Estimate, they filed)

3. s.13

4. Initial outreach
   - There is a team that is looking after this, Todd Wonderham is leading these discussion.
   - Audit team is setting up the leads to be the vehicle to send this letter. With leads there is an ability to mail out to an entity that is not registered in the system.
   - Given that a BN can be provided for these leads the system can tell when an outreach was sent.

5. Discovery
   s.15

Action Items:

Due Date **Action Description** **Status** **Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Billing
Item:	Internal Meeting - 17-12-2018
Meeting Date:	17-Dec-2018
Attendees:	Nathan MacNeil, Jodi Whiteman, Mustafa Abousaleh, Liam Cline, Hayden Toews, Andy Lusk, Alexa Breeland
Regrets:	
Author:	Mustafa Abousaleh

Agenda:

- Rollout Work
- SQRs

Minutes:

Team resources:
- Liam:
  - EHT Reports needing updating
    - Bad Debt is being stalled by environment and Vas work.
    - Missed installment payment - New report for Corey - being tested.
    - MNP Risk Control - Revised some of the info in the report.
  - SQRs:
    - NTO DPM2 (On time payments report) - In testing
    - Account level forestry extinguishments
      - Waiting on BA.
    - Liam taking PB exceptions report. (Jodi and Liam are both working on the same thing for different SQRs) - Setup BCS test scenarios.
- Jodi:
  - PTB Exception Report - In testing
  - Rate changes SQRs
- Nathan MacNeil:
  - SPT Declaration testing!
- Hayden:
  - EHT refunds end to end.
  - MNP Refunds section - Review Ken's document.
  - s.15   speak to RMO. Allow the case to stage back from absolute forfeiture and from FS5 (in testing).
  - EHT Collection verification script - Dec 21st is due for this.
  - Business CRA - starting!
- Mustafa:
  - OG Control Reports - in testing
  - New OG Volume Control Reports - In discussion

- RMO AR by Stage report with Vas
- RMO AR by Amount
- Review OGD code changes
- Alexa:
  - SQRs and production support.
- Andy:
  - SQRs and production support.

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Data Warehouse
Item:	EHT Data Sources
Meeting Date:	31-Dec-9999
Attendees:	Ting Wang, Travis Reaveley, Jackson Williams, Nathan MacNeil
Regrets:	
Author:	Jackson Williams

Agenda:

Purpose: Determine which CRA data sources will be available for rollout, as CRA MOUs are pending the EHT legislation passing.

Proposed CRA data sources
- T4 Detail
- T4 Summary
- T4A Detail
- T4A Summary

s.13; s.16

s.17

Minutes:

To use in rollout
- T4 slips
  - Reported by employee
  - restricted to 'box 10 – province of employment is BC'
  - About 3.5 million records
    - s.13; s.16

s.13; s.16

- T4 summary
  - Reported by employer
  - box 14 is total payroll

s.15

- WCB
  - Already loaded
  - MOU – authorized to use this for EHT.

Not included in rollout

s.13; s.16; s.17

s.13; s.16

s.13; s.16; s.17

s.13; s.16

s.13; s.16

Action Items:

Due Date	Action Description	Status	Responsible
09-Oct-2018	Confirm that data sources will not be included in rollout: s.13; s.16; s.17	Complete	Jackson Williams

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Security
Item:	Dev Chat - EHT Audit/Discovery Security
Meeting Date:	13-Sep-2018
Attendees:	Kristyn Girard, Iain Havelock, Jagroop Sidhu, Nathan MacNeil, Vicky Scrooby
Regrets:	
Author:	Kristyn Girard

Agenda:

Let's talk about any security requirements for EHT for audit/discovery

Minutes:

Nothing needed so far. Anticipated new group for EHT Audit (similar to IPT/IPN Audit and LOG Audit groups)

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Financials
Item:	EHT - Return overpayment "applied to subsequent year"
Meeting Date:	20-Sep-2018
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Sarah Lise, JK Farris, Hayden Toews, Andrew Lusk, Andrew Jensen, James Aitkin, Megan Forest, Divya Kapila Les Thompson, Mikaela DeBoer
Regrets:	Jenn Harbottle, Olav Thyvold, Louise Lam
Author:	Rylan Miszkiel

Agenda:

What is the branch's expected behavior for returns where the taxpayer indicates they would like their overpayment applied to future debt?
- Payment sits and waits in the current period
    - How do refunds know to ignore these payments?
- Payment is "forwarded" to the next period
    - What happens if the source period is reassessed?
    - What happens if the amount the taxpayer has indicated is not the actual period balance?

Minutes:

If the taxpayer indicates on their return that they would like any overpayments applied to the subsequent period
- The return will post the tax owing, and the system will calculate any penalty and/or interest
- The nightly stream will evaluate such periods for outstanding credits
- The nightly stream will transfer the credit to the subsequent period
    - The transfer will be for all available credit (regardless of what amount may have been indicated on the return)
    - The transfer will be effective the later of the return due date and the transaction effective date (in the case of late payments)
    - A debit transaction for the transfer amount will post to the source period
    - A credit transaction for the transfer amount will post to the destination period
    - A debit "locking" transaction for the transfer amount will post to the destination period, and will be reversed once the return is posted
        - This ensures the credit is not used to offset a prior year reassessment
- The transferred credit is not "clawed back" of the prior period has an upward reassessed
    - The business can manually move the credit to other periods if required (i.e. if a prior period is reassessed)
- If a reassessment or P&I waiver results in additional credit to the source period, it too will be transferred

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Audit
Item:	EHT Audit Demo
Meeting Date:	31-Dec-9999
Attendees:	Sidhu, Jagroop, MacNeil, Nathan, Thompson, Les, Wang, Ting, Harbottle, Jennifer, Forest, Megan, Farris, Justin, Aitken, James, Absousaleh, Mustafa, Benoit, Brad, Werbowski, Kelly, Christiansen, Cory
Regrets:	Scrooby, Victoria, Lise, Sarah, Masi, Joe, Jensen, Andrew, Lam, Louise, Thyvold, Olav
Author:	Jagroop Sidhu

Agenda:

Objective:
Demonstrate the current functionality of the EHT Audit.

Agenda:
- Adding an audit
- Adding a working paper on a period
- Review audit index
- Assessment audit being stored in stages

Minutes:
- Auditing on site (export to template) will come back to discuss if this is needed. The export to template function allows a working paper to be imported\exported using a spreadsheet. If a field audit would leave an auditor in a location without access to internet the spreadsheet option is viable.
- The audit begin and audit end dates are used to represent January 1st of first audit period to Dec 31st of last period. Maintain default rule that audit end date must be after audit begin date.
- **NEW Feature** - The default audit stage is Research this represents that the audit is in "risk assessment"
  - No audit indicator on the account to stop filings.
  - When the audit moves to "Work in Progress" then the audit officially starts and all expected indicators show up on the account. This is the same as moving the Risk Assessment Case to "Create Audit."
- When Audit Risk Assessment is included in audit staging an account will be required. In the past there have been cases where a Risk Assessment case has been floating:
  - The case can be created if the third party data points towards an expected filing.
  - Non-filer cases are worked by operations group and Risk Assessments are done by audit team. It may be that the level of review required before making the decision to register an entity requires an auditor which means the risk assessment case was used.
  - Committing to the Risk Assessment being folded into the audit means that if there is no registered entity this entity should be worked by non-compliance\filer.

- Floating Audit Risk Assessment case is still an option if process requires it.
- **NEW Feature** - The summary working paper moved to attributes doc. The screen gets to exists at the audit level instead of being included as another working paper type. This can be quickly reverted into a working paper if this is preferred.
- Audit Index is setup and using the headings already setup by ITB.
  - **NEW Feature** – The audit index can be setup to read the description of the file instead of forcing the auditor to rename their file before attaching it. This approach still requires the first three characters to be the number we want it filed as.
- Working paper approval with supervisors and audit approval continue to function as ITB already established.
- Include the Posted Nil stage.
- Data source for discovery hoping for T4 and WCB this MOU is incoming.
  s.15

- Working paper is blank at the moment as the return settles down for development. Audit team will keep in touch with return team before building a working copy.
- Discussion can continue about the non-filer\compliance process.

Action Items:

Due Date	Action Description	Status	Responsible
20-Aug-2018	Audit Risk Assessment included in audit stages	Complete	Les Thompson
20-Aug-2018	Audit Report housed in audit attributes	Complete	Les Thompson
20-Aug-2018	Audit Index use filename or descirption	Complete	Les Thompson

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Training
Item:	EHT Training Strategy
Meeting Date:	31-Dec-9999
Attendees:	Megan Forest, Ting Wang, Divya Kapila, James Aitkin
Regrets:	Jennifer Harbottle
Author:	Megan Forest

Agenda:

Now that Alex is gone, we need to discuss:

1) Training Delivery Schedule

2) Document Created

3) Plan for Audit Curriculum & Slice Development

4) Overview of Curriculum learning Objectives

Minutes:

Now that Alex is gone, we need to discuss:

1) Training Delivery Schedule-
   - half day return workshop for those who attended in December,
   - full day of Registration & Returns for those who did not,
   - Followed by a few hours with RCS on the 31st. - everyone who did not attend in December needs to attend this
2) Document Created- provided pathway in FCR, and sent via e-mail

3) Plan for Audit Curriculum & Slice Development- Audit curriculum completed, document to be e-mailed to Ting for vetting. Slice to be developed closer to delivery date.

4) Overview of Curriculum learning Objectives- provided-high level. We need you guys to decide if it's worth going past page 21, given that compliance work won't be taking place for a long time, and most of the objectives match existing framework for ITB.

Files linked to meeting.

Action Items:

Due Date	Action Description	Status	Responsible
16-Jan-2019	Vet Leader Guide + slice- PRACTICE	Open	James Aitken
16-Jan-2019	E-mail document/ pathway with slice information	Complete	Megan Forest

| 16-Jan-2019 | e-mail Ting Audit Curriculum | Complete | Megan Forest |
| 16-Jan-2019 | Vet Leader Guide/ Practice | Complete | Ting Wang |

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Audit
Item:	Audit Risk Assessment Demo
Meeting Date:	31-Dec-9999
Attendees:	Vicky Scrooby, Jagroop Sidhu, Nathan MacNeil, Les Thompson, Ting Wang
Regrets:	LiPing Jiang, Justin Farris, Sarah Lise, Megan Forest, Jennifer Harbottle, Todd Wonderham, Joe Masi
Author:	Victoria Scrooby

Agenda:

Objective: Demo the Risk Assessment case & staging; define any further requirements.

Case Details:
1. EHT Information
2. Financial Information
3. Additional Sections?

Case Staging:
- Work in Progress (start here)
- Waiting for Information
- Research
- Create Audit
    - Risk assessment case has proved reasonable doubt. Audit is created.
- Closed
    - After working the case, it is decided an audit is not necessary

Questions:
- Are these stages sufficient?
- What additional details need to be captured in the case?
- What information would we have for unregistered entities?

Minutes:

Objective: Demo the Risk Assessment case & staging; define any further requirements.

Case Details:
1. EHT Information
2. Financial Information
    - Could be multiple periods at once
3. Additional Sections?
    - **Action Item:** Ting working on a document to include additional information needed; any actions needed

Case Staging:
- Work in Progress (start here) - replace with "new"
- Waiting for Information - don't need this stage

- Research - main stage while work is being completed
- Create Audit
  - Risk assessment case has proved reasonable doubt. Audit is created.
- Closed
  - After working the case, it is decided an audit is not necessary
- New stages:
  - Supervisor Approval Closed
  - Supervisor Approval Create Audit
  - Purpose is to have security on these stages
  - Assign the case or work item
- Audit not automatically created
  - Once supervisor approves, mandatory field in case "Audit ID" that auditor needs to fill out, or just select an audit
  - Case can then be closed

Questions:
- Are these stages sufficient?
- What additional details need to be captured in the case?
- What information would we have for unregistered entities?
  - Display the source of starting the case (lead v. not)
- Reporting for data from prior years
  - Similar to logging risk assessment
  - From data warehouse
- Take away option from Case Search to add
  - Will always have EHT account to associate to case

Action Items:

Due Date	Action Description	Status	Responsible
02-Oct-2018	Provide document with Risk Assessment details	Complete	Ting Wang

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Customer
Item:	EHT - Site Functionality
Meeting Date:	11-Jul-2018
Attendees:	Mikaela DeBoer, Andrew Jensen, Les M.Thompson, Nancy MacNab, Joe Masi, Andrey Safonov, Michael Campbell, Brian Ma, Nathan Staples, Donner Trinidad, James Aitken, Wumi Awofala, Joe Wansbrough, Scott Metson, Ting Wang, Cory Christiansen, Kelly Werbowski
Regrets:	Catherine Black, Olav Thyvold, Louise Lam, Jenn Harbottle, Megan Forest, Jo-Anne DiGeorgio, Todd Wonderham
Author:	Mikaela de Boer

Agenda:

- Demonstrate EHT site functionality
- Do we hope to capture charity numbers for EHT sites?
- Demonstrate the following requirements for Sites:
  - Allow registered charities and non-profit (RC/NP) the ability to update their sites through e-tax continuously
  - Include a validation process – work item created for review by an audit analyst
  - If possible add that attachment functionality to the update page so that a RC/NP can add back-up documents

Minutes:

- Demonstrate EHT site functionality
- Do we hope to capture additional details for EHT sites?
  - No additional details will be required for EHT sites aside from the existing description field
  - Kelly will review if Collections staff require a phone number for all locations?
    - If so, then collections will raise an SQR to have contact details added to all locations
- Demonstrate the following requirements for Sites:
  - Allow registered charities and non-profit (RC/NP) the ability to update their sites through e-tax continuously
  - Include a validation process – work item created for review by an audit analyst
  - If possible add that attachment functionality to the update page so that a RC/NP can add back-up documents
    - It will be helpful to avoid adding attachments directly to the account in case the RC/NP submits multiple web requests with the same supporting documents. Instead, the attachments will be held with the web request and users may attach the document to the account if needed.
- EHT Account closures
  - EHT account closures may not necessarily indicate that a business has closed
  - EHT accounts may be closed for multiple reasons, including 'payroll below threshold'.

- This can be added as a closure reason to inform collections and other program areas reviewing the closed account
  - s.17

- Tax Year & Permanent Establishment Date
  - Only require permanent establishment for businesses established in BC after 2019

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Billing
Item:	27-08-2018 - EHT Internal Meeting
Meeting Date:	27-Aug-2018
Attendees:	Liam Cline, Hayden Toews, Mustafa Abousleh, Andy Lusk, Jodi Whiteman
Regrets:	Nathan MacNeil
Author:	Mustafa Abousaleh

Agenda:

Minutes:

Items:
- Change owner on Refunds items to Hayden
- Change owner on Collections items to Liam

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Payment
Item:	EHT - Bulk Filing/Payment for payroll providers
Meeting Date:	31-Dec-9999
Attendees:	Rylan Miszkiel, Brock Poesiat, Kristyn Girard, JK Farris, Mikaela Deboer, Donner Trinidad, Joe Masi, Andrew Jensen, James Aitken, Les Thompson, Andrey Safanov
Regrets:	Sarah Lise, Louise Lam, Olav Thyvold, Michael Campbell, Brian Ma
Author:	Rylan Miszkiel

Agenda:

Let's talk about the feasibility of permitting payroll companies to file and/or pay on behalf of their clients – benefits and drawbacks to the taxpayer and to the program area.

s.13

Bulk Payment
- We can provide an eTax ability to make bulk payments for multiple taxpayers
  - How is the payroll provider informed how much to remit once the return is filed?
  - For instalments, how does the payroll company know how much to install?

Other site approaches
- Manitoba
  - Filing/payment is done monthly
    - A payment/return file is emailed to the business, and a user manually loads the file
    - Only information required is gross payroll
  - Annual reconciliation/report filing is done by the individual taxpayer
- Ontario
  - TBC

Minutes:

Filing
- Payroll provider would be required to provide all info required by the return
  - Filing period detail

- T4 total remunerations
- non-BC remunerations
- BC remunerations not declared on the T4
- Associations and amalgamations (as defined by this act)
- Deduction calculations
- Existing instalments
- As seen above, the EHT return has a deeper level of detail than is expected in a regular payroll tax
  - Payroll providers may not already have such detail available
  - It may be cumbersome for payroll providers to capture and store this information from their clients
- Gentax can provide the tools for the payroll provider to enter this info (i.e. a web request with an exportable spreadsheet)
  - Gentax can provide some upfront validation of the spreadsheet data
  - Web request would be processed as return batch, posting returns to the client taxpayers' accounts
  - Any unhandled errors would cause the return to suspend and require user intervention
  - Any delays in receipt of the return batch or miscalculations by the payroll provider could result in penalty and interest to the taxpayer

Payment
- Instalment
  - Currently, no program instructs taxpayers to pay a specific amount of instalment (it only provides the taxpayer the calculation). This allows the taxpayer to do their own tax planning, and absolves the ministry of blame if the taxpayer is later re-assessed and their instalment requirement changes.
  - We would want to continue this approach for payroll providers. Thus the payroll provider must know how much to install, either by their clients' instruction or based on last years filing.
  - Note that if the taxpayer must instruct the payroll provider, this is
- Payment with Filing
  - Conceivably since the payroll provider is submitting enough data for the return to be fully populated, we could provide to them the total amount owing
    - This would require the payroll provider to know how much had been remitted via instalment
  - If the client had under-installed, this would not account for any instalment interest (the system cannot know this until the return posts and any interest is calculated).
  - An additional payment would be required to cover the oustanding instalment interest balance, and the taxpayer (not the bulk filer) would receive a NOFA/SOFA.
- Required info
  - We would need a Gentax id of the client the payroll provider wishes to pay for (explanation below).
  - There is the potential for one BN (customer) to have multiple EHT accounts. If we are not provided a Gentax account id, then theses payments will suspend and must then be directed by a user.

Differences between BC and other jurisdictions
- There is only a single annual filing. This necessitates a greater depth of detail be captured when compared to a monthly filing.

Action Items:

Due Date	Action Description	Status	Responsible
08-Aug-2018	Is bulk payment (instalment and year end) by payroll providers a service the branch wishes to provide	Complete	Louise Lam

08-Aug-2018 ^{s.13}   Complete   Louise Lam

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Training
Item:	EHT Training Requirements- Suggested Date Change
Meeting Date:	31-Dec-9999
Attendees:	Joe Masi, Divya Kapila, Les Thompson, James Aitken, Louise Lam, Megan Forest
Regrets:	Jennifer Harbottle, Sarah Lise
Author:	Divya Kapila

Agenda:

We have some potential re-jigging of the training tier 3 delivery that may have more pros than cons for your section. We were considering the option of pushing your tier 3 training (currently scheduled for Dec. 10th to Dec. 21st) to mid to late January.

However, we recognize that ideally your staff would have a firm grasp on the registration processes in advance of the initial outreach. To mitigate this, we were thinking of hosting 3-4 registration workshops on Dec. 20th and 21st, we would also have click by click tutorials created by this time.

PROS

CONS

Delivery closer to utilization (less time to forget!)

Lack of registration knowledge for answering phone calls (mitigated by registration workshop prior to January)

Less delivery during high vacation/holiday periods

We would love to know your thoughts on this as it will also affect the other rollouts that are currently in progress in positive ways.

We look forward to meeting with you- if this question proves really easy, feel free to reach out via email to the TACS training team.

Minutes:

Tentative decision to accept the suggestion pending approval from Francis.

Action Items:

Due Date	Action Description	Status	Responsible
18-Oct-2018	Receive approval for tentative training schedule changes	Complete	Megan Forest

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	eTax
Item:	ITB - Clearance Applications
Meeting Date:	07-Sep-2018
Attendees:	Mikaela DeBoer, Andrew Jensen, Les M.Thompson, Louise Lam, Megan Forest, Andrey Safonov, Michael Campbell, Brian Ma, Nathan Staples, Donner Trinidad, Scott Metson, Ting Wang, Cory Christiansen
Regrets:	Catherine Black, Nancy MacNab, Joe Masi, Olav Thyvold, Jenn Harbottle, James Aitken, Jo-Anne DiGeorgio, Wumi Awofala, Joe Wansbrough, Todd Wonderham, Kelly Werbowski
Author:	Mikaela de Boer

Agenda:

Objective: Demonstrate an eTax – ITB Clearance application
- Demonstrate an eTax – ITB Clearance application
- Any additional requirements/changes to the request?
- EHT Site registration
  - Allow Charities/Non-Profits to register locations upon initial registration?

Minutes:

- Demonstrate an eTax – ITB Clearance application
- **Action Item for Andrew:** Any additional requirements/changes to the request?
  - Require any fields?
  - Require Attachments?
- PE Date
  - Is PE prior to selected taxation 'Year'?
  - Ready to test
  - We will continue to hold up registrations for review if taxpayer selects 'No' to PE prior to first day of taxation year.
- Charity/NPO status
  - Is this continuous?
    - It's possible that charity/non profit status has an effective end date
    - End Goal: Return should be flagged as charity/non profit dependent on their Charity/NP status as of Dec. 31st within the taxation year.
    - Possibility of account level attribute if required
    - Action Item: Mikaela review how this can be done
      - Proposed solution: add a customer level indicator upon registration for all charities/non-profits. Pre-pop return based on effective dates of this indicator. It will be up to ITB staff to maintain the effective dates of this indicator.
- EHT Site Registration
  - **Action Item for Andrew:** Allow Charities/Non-Profits to register locations upon initial registration

vs. auto-processing site web requests?
- Initial registration
  - Simple to implement and can be auto-processed without review stage
  - Not required for all registrations
  - Additional note: reporting can be built to indicate sites that have been added through initial registration
- Auto-adding sites from location web request work item
  - Will involve creating a new work item for EHT site requests.
  - Test the modification of existing sites as well as adding new sites
  - Site build will require extensive sync pack testing
- Do we have an estimated volume? No
- EHT staff want to be aware of these locations to validate them in the first place but would like to avoid an excessive amount of manual maintenance

Action Items:

Due Date	Action Description	Status	Responsible
14-Sep-2018	Confirm if any fields should be added/required for Web ITB - Clearance application	Complete	Andrew Jensen
14-Sep-2018	Confirm whether we should utilize EHT registration or Site Web Requests to add sites into Gentax	Complete	Andrew Jensen
10-Sep-2018	Confirm process for handling Charity/Non-Profit status	Complete	Mikaela de Boer

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Financials
Item:	EHT - Interest
Meeting Date:	31-Dec-9999
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Andrew Jensen, James Aitken, Les Thompson, Ting Wang, Kelly Werbowski, Cory Christiansen, Meghan Forest
Regrets:	Sarah Lise, JK Farris, Louise Lam, Olav Thyvold, Mustafa Abousaleh, Joe Masi, Jenn Harbottle, Todd Wonderham
Author:	Rylan Miszkiel

Agenda:

- Review of NOFA grace, SOFA grace, and gap period concepts
  - How original filings behave vs amended filings
- Instalments
  - What is the instalment basis and when is it expected to be paid?
  - What is the expected behavior for year 1 of go live?

Minutes:

Concepts and Definitions
- NOFA grace - the 30 days after a NOFA is issued
  - Interest is brought up to date as of the NOFA date
  - If full payment is received in this time, no further interest will be charged
- Gap - the time between the end of NOFA grace and the next cycle date
  - Even if payment is received in this time, additional interest will be charged
  - Without this, customers could potentially be awarded 60 days of grace
- SOFA grace - the time between SOFA cycle dates (23rd of the month)
  - Interest is cycled on the 23rd of the month
  - If full payment is received before the next 23rd, no additional interest is charged

Instalments
- Instalments are required for any employer with more $2925 tax owing
  - Instalment basis is the lesser of the current year's actuals and the prior year's actuals
  - Generally, this amount translates to 600k annual payroll (or $1.6 million for charities and non-profits)
- Instalments are due on June 15th, September 15th, and December 15th. The final instalment is due on the return due date.
  - s.15

s.13

Insolvency
- In a shortened period, filing is still due 90 days past period end
- If the period end were August 1st
    - We would expect any instalments prior to the period end to be made (in this case, June 15th).
    - Mustafa and the collections team will follow up on RMOs insolvency procedure. Specifically, how and when they may file proof of claim (is a debt estimated at the claim date similar to PST, or do they wait for the taxpayer to file their actuals?).

Credit Interest
- No credit interest will be awarded outside of refunds

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Billing
Item:	20-11-2018 - EHT - P&I Waiver/Adjustment Notice
Meeting Date:	20-Nov-2018
Attendees:	Liam Cline, Mustafa Abousaleh, Les Thompson, James Aitken, Rylan Miszkiel, Cory Christiansen, Kelly Werbowski, Alexa Breeland
Regrets:	Andrew Jensen, Sarah Lise, Justin Farris
Author:	Liam Cline

Agenda:

- Review Les's letter template, open discussion
    - Thoughts about manually selecting Interest Change and Penalty Change via checkboxes
- Are we ok to have staff manually issue the letter as part of the manual P&I adjustment/waiver process
- Do we need to issue a SOFA with the waiver if the account has a balance?

Minutes:

- Review Les's letter template, open discussion
    - Waiving could include amendments to the return causing interest to adjust
        - Could manually issue the waiver NOFA if deemed neccesary
    - How going to communicate with RMO when adjustment or waiver is applied?
        - If significant amount create referral work item?
        - Will likely be waived fairly soon after the NOFA is issued
        - Likely will be a non-issue
        - RMO & ITB will define process between each other
- Are we ok to have staff manually issue the letter as part of the manual P&I adjustment/waiver process
    - Yes will work as a 2nd action after whatever process instigated the P&I waive/adjust action
- Do we need to issue a SOFA with the waiver if the account has a balance?
    - Can issue manually if deemed necessary
    - **Liam** will check with Brad to ensure that they would end up in same envelope

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Billing
Item:	EHT - 01-06-2018 - Billing & Collections Requirements #1
Meeting Date:	01-Jun-2018
Attendees:	Les Thompson, Ting Wang, James Aitken, Kelly Werbowski, Cory Christiansen, Justin Farris, Sarah Lise, Megan Forest, Jennifer Harbottle, Jamie Hynes, Liam Cline, Andrew Lusk
Regrets:	Joe Masi, Tod Wonderham, Louise Lam, Olav Thyvold, Andrew Jensen, Hayden Toews
Author:	Mustafa Abousaleh

Agenda:

- Notice of Assessment (NOFA) triggers:
    - Original nil vs. with balance.
    - Change in Tax with and/or without balance.
- Billing flow
    - Billing Date (Ontario is 40 days after due date)
    - Re-Assessment = Restart billing?
    - Delays and Collection delays and stages.
- Statement of Account (SOFA)
    - Cycle date
    - Layout
    - Contact blocks
    - Payment Options
- Billing Indicators:
    - Any un-usual or new ones that we should be aware of?
- Erroneous Refund:
    - Can it be assessed?
    - Anything different from the usual?
- Questions:
    - Are there any unique idiosyncrasies that we should be aware of?
    - Do you see more than one NOFA type? i.e. Audit NOFA or re-assessment NOFA will be different from the original NOFA?

Minutes:

- Notice of Assessment (NOFA) triggers:
    - Original filing regardless of balance.
    - Change in Tax regardless of new tax balance.
    - Change in Penalty after NOFA. this event will most likely result in change in Tax.
        - Reversal of Penalty.

- Action Item: does waiving of Penalty result in re-assessment? - Les
- Non-Electronic Payment Penalty might result in a penalty:
  - All penalties should be made electronically.
  s.13

- Action Item: does a non-electronic payment penalty trigger a re-assessment? - Les
- Billing flow
  - Billing Date: 5 business days after the due date (March 31st) or after receiving and posting of the return (even if it is prior to due date).
    - Action Item: Confirm if we issue the NOFA prior to due date if the return is filed prior to the due date regardless of balance. - Les
  - Re-Assessment = Restart billing?
    - Yes, like ITB rules.
  - LN and Collection delays and stages:
    - Issue legal notice automatically before sending to collection.
    - Follow timing and delays of ITB.
- Statement of Account (SOFA)
  - Cycle date: 23rd
  - Layout
    - Business Contact Block: Yes
    - RMO Contact Block: Yes
    - Payment Methods:
      - Online via eTax: Yes
      - Financial Institution: Yes. CCIN: "BC - Stmt of Acct": Yes
      - EFT: Yes
      - Service BC: No ??
        - Action Item: decision on using Service BC as a payment method - Les
      - By Mail: Yes
        - Action Item: decision on using By Mail as a payment method - Les
      - By Courier: No
    - Period Column Header: Year End
    - Principal Column Header: Tax Payable
- Billing Indicators:
  - Security for Stop Billing & Stop Statement:
    - Yes
    - Supervisor and above will have the security to manage these indicators.
  - Any un-usual or new ones that we should be aware of?
    - None
- Erroneous Refund:
  - Can it be assessed?
    - Action Item: Do we have the provisions to assess Erroneous Refund? - Les
- Questions:
  - Are there any unique idiosyncrasies that we should be aware of?
    - Audits will be posted through the return.
  - Do you see more than one NOFA type? i.e. Audit NOFA or re-assessment NOFA will be

different from the original NOFA?
- Original
- Re-assessment
- Estimated
- No special NOFA for audit.
- Collection Requirements:
  - Demands:
    - All 4 types of demands
  - Liens:
    - All 4 types of liens
  - Payment Propsal:
    - Both types
  - Work Items:
    - Action Item: Do we need any special work items? - Cory & Kelly
    - Potentially inform ITB about a company about to go bankrupt on, for example, PST.
  - Dunning:
    - Action Item: Do we implement dunning rules for EHT? Which rules? - Cory & Kelly
  - Adjustment:
    - Write Off: same rules
    - Extinguishment: same rules.
    - P&I waiver: same rules
  - Statute Barred:
    - 6 years. Action Item: confirm when the EHT debt is statute barred. - Les
  - Bankruptcies:
    - Same rules and setup.
    - Pre-petition, both, post-petition periods are classified using the same rules (based on filing period end date).
      - If the taxpayer files for bankruptcy half way through the year, then the taxpayer is expected to file a return for the the lapsed part of the year.
      - The return is due the bankruptcy date.
      - More discussion is required.
      - Action Item: How would we handle the bankruptcy in terms of filing and management of debts? - Cory & Kelly.
  - Proof of Claims:
    - Both types will be used.

Action Items:
- Do we need any new special work items? Ex: WI to inform ITB of a company that is about to go bankrupt
  - Cory - July 11th, 2018: The only special work item identified for EHT Billing & Collections requirements is the "Bankruptcy Notification Work Item" to notify ITB of a bankrupt company.
- Do we implement dunning rules for EHT? Which rules?
  - Cory - July 11th, 2018: The standard dunning rules for LGT accounts can be applied to

EHT.
- We would like the NOFA to include information on collection action, "The balance on your Statement of Account is now due. If payment is not received, legal action may be taken without further notice. Interest will be calculated on any unpaid balance."
- How would we handle the bankruptcy in terms of filing and management of debts?
  - Cory - July 13th, 2018: All standard configuration is appropriate. Please let me know if you need further information.
- Does waiving of Penalty result in re-assessment?
  - Les - June 13th, 2018 - No. If a return is adjusted (whether by subsequent filing by taxpayer or adjustment by Operations) then a NORA will be issued, including any accompanying adjustments to penalty. But simply waiving the penalty should not trigger a NORA.
- Confirm if we issue the NOFA prior to due date if the return is filed prior to the due date regardless of balance.
  - Les - June 13th, 2018 - Yes. The NOFA can be issued prior to the due date once the initial return is posted.
- Do we have the provisions to assess Erroneous Refund?
  - Les - June 13th, 2018 - Yes. The Act allows for assessment of an excess (erroneous) refund.

Action Items:

Due Date	Action Description	Status	Responsible
11-Jun-2018	Do we need Service BC as a payment method on SOFA?	Complete	Louise Lam
11-Jun-2018	Does a non-electronic payment penalty trigger a re-assessment?	Complete	Les Thompson
11-Jun-2018	Do we have the provisions to assess Erroneous Refund?	Complete	Les Thompson
11-Jun-2018	Does waiving of Penalty result in re-assessment?	Complete	Les Thompson
11-Jun-2018	Confirm if we issue the NOFA prior to due date if the return is filed prior to the due date regardless of balance	Complete	Les Thompson
11-Jun-2018	Confirm when the EHT debt is statute barred	Complete	Les Thompson
11-Jun-2018	Do we need By Mail as a payment method on SOFA?	Complete	Les Thompson
11-Jul-2018	Do we need any new special work items? Ex: WI to inform ITB of a company that is about to go bankrupt	Complete	Mustafa Abousaleh, Kelly Werbowski
06-Jul-2018	Do we implement dunning rules for EHT? Which rules?	Complete	Mustafa Abousaleh, Kelly Werbowski
11-Jul-2018	How would we handle the bankruptcy in terms of filing and management of debts?	Complete	Mustafa Abousaleh, Kelly Werbowski

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Audit
Item:	EHT: Sharing letters with IPT
Meeting Date:	30-Oct-2018
Attendees:	Scrooby, Victoria , Wang, Ting, Thompson, Les M
Regrets:	MacNeil, Nathan
Author:	Jagroop Sidhu

Agenda:

1. What is means to share the letter.
    1. Extra regression testing is needed for these letters.
    2. Shared templates means one change impacts the other so the more generic the better. Ideally just description about the account types should change (i.e. Insurance Premium tax and IPT.)
        1. "a sample of insurance policies" changes to?
2. Demo of audit initial RFI
    1. Added to IPT
    2. Added to EHT
3. Question about a new name standard for the letter?
    1. ITB - Audit Initial RFI
4. Question about IPTA? Should our letters read as EHTA?

Minutes:

- The contents of the EHT letters are not full flushed yet so the RFI could be changed in the future.
- If the letter needs a rename then this is appropriate "ITB - Audit Initial RFI"
- **Should be seeing EHTA "Employer Health tax Act" on all the audit letters as well**
- Revisit what specific letters should be combined
    1. RFI - separate
    2. RFI 2 - separate
    3. Proposal - shared
    4. Subsequent Proposal - shared
    5. Proposal Summary - separate
    6. Audit Completion report - separate
    7. Audit Completion report Nil - shared

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Financials
Item:	EHT - s.13 part 2
Meeting Date:	31-Dec-9999
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Rudy Brown, Sarah Lise, JK Farris, Les Thompson, James Aitkin, Andrew Jensen
Regrets:	Louise Lam, Olav Thyvold, Megan Forest, Divya Kapila
Author:	Rylan Miszkiel

Agenda:

s.13

Minutes:

s.13

s.13

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Audit
Item:	Managing Audit changes to the Entity
Meeting Date:	23-Oct-2018
Attendees:	Wang, Ting, Thompson, Les M, MacNeil, Nathan, Scrooby, Victoria, Lise, Sarah, Farris, Justin, DeBoer, Mikaela, Trinidad, Donner
Regrets:	
Author:	Jagroop Sidhu

Agenda:

Objective

Think we can flush this one out pretty quickly just want to document the decision process. There have been a few scenarios come up where during an audit the information reported about the entity needs to change.

Agenda

Examples
1. During an audit it is determined that the corporation should have their charity flag turned ON\OFF.
2. A new site is discovered while auditing.

Questions
1. What is the likelihood of changes similar to this while auditing?
2. Once an auditor finds that entity information needs to change should the changes be applied to amendments to the audited periods? Future submitted returns?

Approach
1. Working paper allows a user to enter whatever they need (i.e. change the return type or add a new site) directly to the working paper. After the audit is posted the auditor will be responsible to update the entity with the changes.
2. Working paper will pick-up and detect changes to the entity information similar to the return pre-pop instead of allowing auditors to change it directly. That would mean the auditor adds a new site or updates the charity indicator right on the entity and then the working paper pre-pop identifies the changes.

Preparation

Minutes:

1. What is the likelihood of changes similar to this while auditing?
   - The focus of an audit is not to usually to add on a site (rely on their reported sites)
   - Even if these situations are in favour of the corporation there is still an obligation to report that there is a refund
   - NPO are more likely to be the ones switching the charity flags on\off. More likely out of two.
   - Not the regular
2. Once an auditor finds that entity information needs to change should the changes be applied to amendments to the audited periods? Future submitted returns?
   - This is fine.
3. Stick with the pre-pop approach.

Return
1. Etax amendments will suspend and will be reviewed.
2. Audit indicators
   - While an audit is progress there is a error cannot change return.
   - Once the audit is posted then there is a review rule. Business process is to speak with the auditor.

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Interfaces
Item:	EHT Outreach Mailout - data requirements
Meeting Date:	28-Jun-2018
Attendees:	
Regrets:	
Author:	Jackson Williams

Agenda:

Purpose: Identify data sources and data analysis steps required to find recipients for the EHT outreach mailout

Ting:

After digging into the data we have, the process of gathering the information for the mailout seems more complicated than we thought as the raw data we currently have might not be as useful as it looked like. In order to provide a complete set of data for the mailout, we need to use data analytics to perform some analysis on the T4 data we currently have. I am not sure if that is something you can configure in the system to do for us, or we have to perform the analysis on our end before it is delivered to you for uploading to Gentax.

Proposed CRA data sources
- T4 Detail
- T4 Summary

s.13; s.16

s.17

Minutes:

- Problem: CRA T4 Summary only includes companies with mailing address in BC

Do Not Disclose

- s.13; s.16
- Use WCB data. Send outreach letter to all companies in WCB data with payroll over threshold
    - Summarize by Employer BN9.
    - Criteria:
        - "Assessable Payroll" - Greater than[s.13]   [**tentative**, to be finalized]
            - No other filters - WCB data only includes BC payroll
    - Address: if customer exists, use mailing address. Otherwise use WCB address.
    - Name: Same as above.
    - Not sufficiently accurate for audit/non-filer, but good enough for outreach. Payroll amount is overstated.
    - Data:
        - s.15; s.16; s.17

    - Security:
        - Ric Pasquotti is owner of data. Ting:
            - I have now have the access to the WCB data.
            - However, I was told that MOUs (the agreement to use WCB data for EHT) will not be signed off until the Bill receives Royal Assent. In other words, we do not have the agreement from WCB to use their data for EHT purpose yet.
            - But, I was told that there is no major concern to use the available data to do some preliminary work for outreach. However, the actual outreach letter cannot be sent until the legislation is passed and the MOUs are signed off.
- Mailout:
    - Date - unknown, October, November?
    - Template - checked in to mail inventory. Will not display any additional information, eg from T4 or WCB.
- Other data:
    - Still needed for Discovery and Audit processes, for Rollout 2. Development schedule:
        - Planned Start   :   09-Jul-2018
        Planned Stop   :   28-Sep-2018

July 25 action item update:

Outreach will **NOT** use WCB data. Instead, business will compile a 'master list' spreadsheet.

Ting:

Given all the new information available to me, we thought it will be too many variables[s.13; s.16]
s.13; s.16   and also I found that WCB information also does not have all the information we need. As a result, it is uncertain about the source data for the outreach until probably in fall or even later.

I have talked to Todd who is our director and who is responsible for overseeing the EHT project in ITB. He has agreed that it will be better for us to compile a master list for the potential employers and use that list to distribute the outreach letters. As I am in the middle of compiling the list, I just want to touch base with you to see if this plan is OK and works for FAST.

Action Items:

Due Date	Action Description	Status	Responsible
	Outreach - will updated WCB data be provided? Currently 2016 is loaded.	Complete	Jackson Williams
	Outreach - Confirm WCB data can be used for EHT - ask Ric Pasquotti	Complete	Jackson Williams

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Billing
Item:	EHT - 23-08-2018 - Billing & Collection Requirements #2.5
Meeting Date:	23-Aug-2018
Attendees:	Les Thompson, Ting Wang, Kelly Werbowski, Cory Christiansen, Sarah Lise, Andrew Jensen, Liam Cline, Hayden Toews, Andrew Lusk, Mustafa Abousaleh, Willi Leentvaar
Regrets:	James Aitken, Joe Masi, Tod Wonderham, Justin Farris, Louise Lam, Olav Thyvold, Megan Forest, Jennifer Harbottle, Jamie Hynes
Author:	Liam Cline

Agenda:

BILLING
- Demo more refined draft NOFA, ask if anyone has any concerns
    - Les: Does there need to be a special NOFA for estimated returns? Was mentioned in the initial requirements meeting.
- Non-filer delinquency process:
    - Les: Any updates from what we discussed last week?
    - You mentioned that taxpayers do not need to file if they are below the threshold. How do you see this playing in with the auto delinquency letter-issuing process?
- Erroneous Refund:
    - Use the standard Erroneous Refund billing (used by ITB)?
        - Work item created, user reviews account
        - If no payment is made, NOFA will be created
        - Afterwards system handles billing flow
- NSF Fee:
    - How should it be billed? Just SOFA on next SOFA cycle date, or NOFA as well?
    - If no other collection is on the account, should the debt be held in a pre-collection stage as with most of system (incl. ITB)?
- Audit Travel Fee:
    - Built for consumption tax, do we need it for EHT?
- Standalone Penalty:
    - Les: Any updates from what we discussed last week?

COLLECTIONS
- CRA & OCG Setoffs:
    - Do we need either of them? Do we have provisions?
- Risk Rules
    - Standard risk rules? Same as ITB presumably?
- Signing Authorities
    - When will we know which section of the act gives provision for demands? Liens?
    - What is the verbiage for liens tax section title? (for the rest of ITB it is "on behalf of the

Commissioner")

Minutes:

BILLING
- Demo more refined draft NOFA, ask if anyone has any concerns
  - **Liam** will send Kelly W the billing flow for ITB
  - Note that ITB resets billing each year
  - **Hayden & Liam** will discuss ITB reset billing flow
    s.13

  - Les: Does there need to be a special NOFA for estimated returns? Was mentioned in the initial requirements meeting.
    - Would probably want same type of thing as with logging tax
    - **Liam & Les** will discuss this
  - **Liam** will send NOFAs out with the meeting minutes
  - **Liam & Les** will discuss a timeline for sending in the NOFA drafts to PICS for review.
- Non-filer delinquency process:
  - Les: Any updates from what we discussed last week?
    - No updates, still the same process
  - You mentioned that taxpayers do not need to file if they are below the threshold. How do you see this playing in with the auto delinquency letter-issuing process?
    - They get the first request letter and then if they do not inform branch that they are below threshold then delinquency process continues as usual
    - Branch will manually mark return as not required as needed if know taxpayer is below threshold
    - Potentially make indicator to use to mark the taxpayer as below threshold
- Erroneous Refund:
  - Use the standard Erroneous Refund billing (used by ITB)?
    - Work item created, user reviews account
      s.13
    - Afterwards system handles billing flow
    - Goes to collection
  - We will follow same protocol for EHT
  - **Liam** will verify and follow up with Les
s.13

- - Failure to provide required information
    - Failure to comply with act or regulations
    - Gross negligence
  - Could be applied manually at any time of year
  - Likely would want NOFA to be sent out, need to bill it somehow
  - NOFA be sent out automatically
  - Would need specific NOFA for penalties
  - Same appeal provisions as for tax
    - Except audit cost fee & erroneous refund not appealable
  - **Liam & Les** will discuss
  - **Kelly** will figure out whether or not these penalties are legally considered tax from a collections standpoint

COLLECTIONS
- CRA & OCG Setoffs:
  - Do we need either of them? Do we have provisions?
    - Will have provisions, but need the legislation to be finalized before can reach out to CRA & OCG
    - Not a super high priority item, as will not be applicable for a year
- Risk Rules
  - Standard risk rules? Same as ITB presumably?
    - **Kelly & Cory** will confirm with management, but will likely be the same
- Signing Authorities
  - When will we know which section of the act gives provision for demands? Liens?
    - Will not know until legislation is complete
  - What is the verbiage for liens tax section title? (for the rest of ITB it is "on behalf of the Commissioner")
    - Will not know until legislation is complete

Action Items:

Due Date	Action Description	Status	Responsible
06-Sep-2018	Confirm with management that standard ITB collection risk rules will be used	Complete	Cory Christiansen
06-Sep-2018	Figure out whether the standalone penalties are collectable as tax	Complete	Louise Lam

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Discovery
Item:	EHT Discovery Requirements
Meeting Date:	25-Sep-2018
Attendees:	Les Thompson, Ting Wang, Jagroop Sidhu, Victoria Scrooby, Li Ping Jiang, Jackson Williams
Regrets:	Justin Farris, Sarah Lise, Megan Forest, Jennifer Harbottle, Divya Kapila
Author:	Nathan MacNeil

Agenda:

- Non-filer discovery process and requirements.
  - External Data Sources:
    - Reference fields
    - Thresholds
    - Comparisons
    - Key Dates

  - Discovery:
    - Important Fields To Convey On Lead
      - E.g. BN, Mailing Address, Legal Name, etc.

  - Leads:
    - Number To Create
      - All
      - Percentage
      - Certain Amount Weekly
      - Etc.

    - Work Group(s) / Queue(s)
      - Criteria (If Applicable)

    - Possible Lead Actions:
      - Automated
        - Criteria
        - Dates

      - Manual

- Any other undiscussed outstanding discovery requirements.

Minutes:

- Non-filer discovery process and requirements.
  - External Data Sources:
    - Non-Filer:
      - s.15

- Won't know up front whether they are a charity, but this will come out in the manual review.

- Need to review the fields available in data sets in the case of registration.

- Reference fields
  - See above.

- Thresholds
  - s.15

- Comparisons
  - See above.

- Key Dates
  - Start with all for now.

- Should all data sources be loaded before discovery is run (to take hierarchy into account)?
  - Ting to confirm when the data sources arrive (date wise) and follow-up on the approach.

- Discovery:
  - Important Fields To Convey On Lead Doc
    - BN
    - Mailing Address
    - Legal Name
    - Amount(s) Found
    - Current Threshold Used
    - Phone Number
    - Email
    - Tax Year
    - Comments
    - First Period Issue (Date) - Related to the account start date.
      - Can be back-dated if need be.

- Leads:
  - Number To Create
    - All (for now)

  - Work Group(s) / Queue(s)
    - No threshold divisions currently.
    - Non-Filer Lead VS Audit Lead
    - Non-Filer Lead:
      - Operations Queue/Work-group

    - Audit Lead:
      - Audit Queue.

  - Possible Lead Actions:
    - Manual
      - Lead Action Flow to be provided by Ting/Les after they discuss the business Flow with Todd.

- Any other outstanding discovery requirements.

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Discovery
Item:	EHT Discovery demo
Meeting Date:	22-Nov-2018
Attendees:	Scrooby, Victoria , Thompson, Les M , Wang, Ting , Kapila, Divya , Wonderham, Todd , Masi, Joe
Regrets:	MacNeil, Nathan, Harbottle, Jennifer , Lise, Sarah , Farris, Justin , Forest, Megan
Author:	Jagroop Sidhu

Agenda:

Objective

Review what has been setup for EHT discovery.

Agenda
1. EHT audit discovery.
2. EHT non-filer discovery.
3. How to test given that the third party data is in previous years.

Preparation

The definition items in workbench are up to data with that will be setup. Please forward the invite as required.

Minutes:

DEMO setup:
- jasidhu slice 210
- Used a rundate in 2020
- Calculation YEAR(Filing Period)
    - T4 Slips and T4 Summary year is 2016
    - WCB Year is 2018

BNs that available from T4

s.21

MINUTES
    1. EHT audit discovery.
        1. s.15
        2.
        3.

        4.
        5.
        6.

    2. EHT non-filer discovery.
        s.15

    3. How to test given that the third party data is in previous years.

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Billing
Item:	EHT - 2018-09-06 - One-on-one Dev + BA
Meeting Date:	06-Sep-2018
Attendees:	Les Thompson, Liam Cline
Regrets:	
Author:	Liam Cline

Agenda:

- Estimated return NOFA
- Penalty NOFA
- NOFA timeline for PICS to review
- Erroneous refunds
- Delinquency path vs current logging path
- Discuss NOFA 30 day reset for debts that are currently in collection when new debt comes in

Minutes:

- Estimated return NOFA
  - Going to be manually punched in
  - Separate summary tab in the return for estimates
  - For NOFA, just like with logging tax, want to add in reference to it being estimated in intro paragraph
  - **Liam** will add estimated line toggleable as with LGT NOFA
- Penalty NOFA
  - Down with doing the NOFA just like the OG non-compliance NOFA
  - Do the same blurbs after the table as with the regular NOFA
  - A statement of change may also be sent out that will provide a better breakdown
  - **Liam** will prepare draft penalty NOFA
  - **Liam** will prepare draft statement of change based off LGT one
- NOFA timeline for PICS to review
  - Aim to send in drafts of all 3 letters in **2 weeks time**
- Erroneous refunds
  - **Liam** will chat with Andy to get a better grasp on what exactly does erroneous/excess refund do?
    - Is it automatic or solely manual?
  - From first glance it looks like it should work for EHT
  - **Les** will investigated with ITB whether it has ever been used
- Delinquency path vs current logging path
  - **Les** will confirm the timing of 1st & 2nd letter delays
  - Likely would not want to vary the timing for the 2nd time offenders
  - Demand letter based off of qL0070

- - **Les** will forward a draft of both request letter & demand letter
    - Can likely reuse same template for 1st & 2nd request letters
  - Tentatively down with having non-compliance re-use letters but with an extra "need to register" blurb toggled in
  - **Les** will have a pre-meeting with the branch, then full panel discussion with developers to discuss how blend the non-compliance/non-filer processes.
  - **Liam** will schedule meeting w/ BAs & audit/billing devs to discuss blending of the 2 processes
    - Andrew, Les, Ting, James
    - Latter part of next week
    - **Liam** will internally discuss 1-on-1 with Devs re thoughts, broach my idea
- Discuss NOFA 30 day reset for debts that are currently in collection when new debt comes in
  - **Les** will confirm for EHT but it is the standard, likely doing the reset the clock

Action Items:

Due Date	Action Description	Status	Responsible
20-Sep-2018	Investigate with branch as to whether or not the tL0004 NOFA Erroneous Refund letter has ever been issued	Complete	Les Thompson
20-Sep-2018	Confirm that a reassessment for a legal notice'd debt will "reset the clock" for another 30 days delay, as per standard ITB model	Complete	Les Thompson
20-Sep-2018	Hold pre-meeting with the branch to discuss their needs for blending the non-filer/non-compliance processes	Complete	Les Thompson
20-Sep-2018	Send Liam drafts for all 3 non-filer request/demand letters	Complete	Les Thompson
20-Sep-2018	Confirm the timing of the 1st & 2nd non-filer request letter delays	Complete	Les Thompson
21-Sep-2018	Wording of intro paragraph of Estimated NOFA	Complete	Les Thompson

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Financials
Item:	EHT - SBAs, Credit Transfers/CPOs, and Adjustments
Meeting Date:	11-Jun-2018
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Andrew Jensen, James Aitken, Sarah Lise, Ting Wang, Cory Christainsen
Regrets:	JK Farris, Louise Lam, Olav Thyvold, Les Thompson, Mustafa Abousaleh, Joe Masi, Todd Wonderham, Megan Forest, Jenn Harbottle, Kelly Werbowski
Author:	Rylan Miszkiel

Agenda:

The remaining topics of our financial discussions. I anticipate this being a straightforward review of usual Gentax behavior.

- SBAs
  - Thresholds (period balance of -9.99 to 9.99)
  - Immediacy and dynamism of posting
  - Methods of management
- Manual Credit Transfers
  - From which accounts, to which accounts
  - Effective dates
- Cross Period Offsets
  - Immediacy of posting
  - Reversal if source credit is altered (reversed)
  - Methods of management
- Adjustments
  - P&I waivers (in depth)
  - Write offs, extinguishments, and remissions (touched on, to be discussed further by collections)

Minutes:

- Reviewed SBAs
- Reviewed manual credit transfers and CPOs
- Reviewed adjustments (P&I waiver)
- No requirements in addition to the core behavior demonstrated

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Security
Item:	Dev Chat - EHT Interfaces Security
Meeting Date:	13-Sep-2018
Attendees:	Kristyn Girard, Iain Havelock, Jackson Williams, Kevin Chu, Katherine Beltran
Regrets:	
Author:	Kristyn Girard

Agenda:

Let's talk about any security requirements for EHT for interfaces.

Minutes:

Nothing needed so far. Interfaces team will let us know if anything comes up. Anticipated function needed for T4 data.

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

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Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Customer
Item:	s.13 or Account ID when making bulk payments
Meeting Date:	31-Dec-9999
Attendees:	Catherine Black, Andrew Jensen, Ting Wang, James Aitken, Brock Poesiat, Mikaela Deboer, Scott Metson
Regrets:	
Author:	Donner Trinidad

Agenda:

Finalize which account level ID to utilize when making bulk payments.

Minutes:

Two options:
- Account ID

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Account ID

Account ID on the other hand is system generated and widely used in making payments.

Using Account ID when making bulk payments will also require business process to make sure that the taxpayers are informed about their new account.

There is already an existing process where a registration letter is sent to them after the account has been registered.

There will be less maintenance when using Account ID since it will never change once it is created.

Updating the companies about the newly created account will not require work from RCS since the business process will remain within the program area.

Action Items:

Due Date	Action Description	Status	Responsible
28-Sep-2018	Discuss pros and cons of the two IDs when payroll companies are making bulk payments with the management and get back to us with the preferred account reference.	Complete	Andrew Jensen

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Refunds
Item:	EHT - 12-06-2018 - Auto Criteria, Definition Review
Meeting Date:	12-Jun-2018
Attendees:	Andrew Lusk, Andrew Jensen, James Aitken, Jamie Hynes, Ting Wang, Cory Christiansen
Regrets:	Mustafa Abousaleh, Hayden Toews, Liam Cline, Jennifer Harbottle, Megan Forest, Olav Thyvold, Louise Lam, Sarah Lise, JK Farris, Joe Masi, Todd Wonderham, Les Thompson
Author:	Andrew Lusk

Agenda:

ADMIN
- Schedule check-in
- Action item check in

REQUIREMENTS
- Auto refund creation and approvals
- Definition items review

Minutes:

ADMIN
- Schedule
  - **15-Jun 2018: Baseline requirements identified (3 days remaining!)**
  - 03-Aug 2018: Base config delivered by Dev team
  - 07-Aug 2018: Base Config verification by BA
  - 28-Sep 2018: All development finished
  - TBD 2018: Refund testing begins
  - 28-Dec 2018: Finish all testing (refunds testing will end before this)
  - 04-Jan 2019: Rollout
- s.13

- ToDo 40117: Confirm if the 21-day system creation rule should be based on Effective or Posted date (current ITB standard is to use Effective date).
  - EHT intent is to use Effective date.
  - Item closed.

- ToDo 40410: Confirm refund auto creation / auto approve rules - this will be part of our requirements discussion below.
  - Item closed.
- From last session: "If a refund is to be sent via direct deposit (the taxpayer already has a Supplier Number), this should be indicated on the refund in case it needs to be overridden."
  - This is a two-click review operation as it is currently in Production for ITB: go to Customer springboard, check Registration > IDs tab.

REQUIREMENTS
- EHT Auto refund creation rules
  - Confirmed:
    - No stop refund/stop mail indicator processes
    - No overdue returns
    - No audit in progress
    - 21 days past effective date
- EHT Auto refund approval rules
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- Definition items review was conducted and completed.
  - Andrew Lusk must provide an updated list of refund transfers featuring EHT before sending the Transfers definition to BA review.

Action Items:

Due Date	Action Description	Status	Responsible
03-Sep-2018	Update refund transfers spreadsheet for EHT	Complete	Hayden Toews
19-Jun-2018	Can EHT use the existing ITB refund type?	Complete	Mustafa Abousaleh

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Customer
Item:	EHT R2 - Registration Tasks
Meeting Date:	20-Aug-2018
Attendees:	Mikaela DeBoer, Andrew Jensen, Les M.Thompson, Nancy MacNab, Joe Masi, Andrey Safonov, Michael Campbell, Brian Ma, Nathan Staples, Donner Trinidad, James Aitken, Wumi Awofala, Joe Wansbrough, Scott Metson, Ting Wang, Cory Christiansen, Kelly Werbowski
Regrets:	Catherine Black, Olav Thyvold, Louise Lam, Jenn Harbottle, Megan Forest, Jo-Anne DiGeorgio, Todd Wonderham
Author:	Mikaela de Boer

Agenda:

Objective: Determine if there any additional registration tasks for maintaining EHT accounts after they have been registered in the system.
- ITB Clearance Case
  - Should EHT be integrated into the existing ITB clearance case?
  - Are there any additional details we should add to the case for the EHT clearance process?
- EHT Closures
  - What review process is required for closing an EHT account?
  - Are there any approvals required?
  - Will multiple areas be working on EHT closures?
  - Can we make use of the account closure work item?
- Any additional tasks that need to be handled in Gentax for maintaining EHT accounts?

Minutes:

Objective: Determine if there any additional registration tasks for maintaining EHT accounts after they have been registered in the system.
- ITB Clearance Case
  - Should EHT be integrated into the existing ITB clearance case? Yes
  - Are there any additional details we should add to the case for the EHT clearance process?
    - No additional details required. Ready to test in BCT.
  - Follow the same ITB procedures to add these cases internally
    - **Action Item:** Andrew to confirm if ITB will be requiring an eTax clearance case for ITB
- EHT Closures
  - What review process is required for closing an EHT account?
    - Process not specifically defined at this point. Simply need the ability to add notes on Account closure work item.
  - Are there any approvals required? No
  - Will multiple areas be working on EHT closures? Just ITB staff
    - RMO will make use of the account close work item to request ITB staff to close the account

- RCS staff will make use of the notification work item at the EHT account level
  - Task management will ensure that all EHT notification work items are assigned to the appropriate queue/work group
  - Can we make use of the account closure work item? Yes
- Any additional tasks that need to be handled in Gentax for maintaining EHT accounts?
  - None identified at this time.

Action Items:

Due Date	Action Description	Status	Responsible
23-Aug-2018	Confirm if ITB would like to make use of an eTax clearance case	Complete	Andrew Jensen

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Billing
Item:	EHT - 2018-09-12 - Billing/Discoveries Blending of Non-Filer & Delinquency Processes
Meeting Date:	12-Sep-2018
Attendees:	Liam Cline, Mustafa Abousaleh, Hayden Toews, Andy Lusk, Alexa Breeland, Nathan MacNeil, Vicky Scrooby, Jagroop Sidhu, James Aitken, Les Thompson, Ting Wang, Andrew Jensen
Regrets:	
Author:	Liam Cline

Agenda:

Les & I chatted about this one-on-one the other day and would like to field thoughts from the broader team of developers & BAs. Basically, we would like for the Non-Compliance & Non-Filer processes to be based off the same configuration, with some minor alterations when sourced from a discovery (add a sentence about registration to the letters, possibly change up the delays).

Minutes:

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Action Items:

Due Date	Action Description	Status	Responsible
03-Oct-2018	Touch base with registration team to see how including a standard registration letter in with the 1st request letter would work (in case of discovery-sourced non filer)	Complete	Nathan MacNeil

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Billing
Item:	EHT - 15-11-2018 -$^{s.13}$
Meeting Date:	15-Nov-2018
Attendees:	Liam Cline, Les Thompson, Andrew Jensen, Justin Farris, Rylan Miszkiel, Sarah Lise
Regrets:	James Aitken
Author:	Liam Cline

Agenda:

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Minutes:

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Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Security
Item:	EHT R2 Security Requirements
Meeting Date:	17-Sep-2018
Attendees:	Kristyn Girard, Iain Havelock, Ting Wang
Regrets:	Joe Masi
Author:	Kristyn Girard

Agenda:

Let's talk about security requirements for EHT.

Agenda
- Introductions
- Review existing ITB groups
- Review existing ITB functions
- Review ITB users
- Next steps

Minutes:

Existing ITB groups will be fine.

We will need a new EHT Audit group, however since the users are undecided as of yet, Ting and Les can just be added to it so that it can be tested. Same functions should apply as other ITB Audit groups (just may need a new function for EHT specifics)

Spreadsheet to be made outlining all the functions for the ITB groups. Only new EHT specific functions will need to be tested thoroughly, existing functions can be grouped.

Once spreadsheet is complete, we will need sign off from Francis that the layout is good to go.

Action Items:

Due Date	Action Description	Status	Responsible
21-Sep-2018	Create new EHT Audit security group	Complete	Kristyn Girard
21-Sep-2018	Create spreadsheet of groups with users and functions to be signed off on	Complete	Kristyn Girard

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Refunds
Item:	EHT - 29-05-2018 - Refund Volumes, Workflow, Validations, Interest, Direct Deposit
Meeting Date:	29-May-2018
Attendees:	Andrew Lusk, Andrew Jensen, James Aitken, Mustafa Abousaleh, Hayden Toews, Liam Cline, Jamie Hynes, Megan Forest, Sarah Lise, JK Farris, Les Thompson, Ting Wang
Regrets:	Jennifer Harbottle, Olav Thyvold, Louise Lam, Joe Masi, Todd Wonderham
Author:	Andrew Lusk

Agenda:

- Project expectations for developers and BAs
- Brief intro/recap of FCR "Delivery" manager structure and how we will organize our deliverables
- Discussion of credits and refunds processes

Minutes:

ADMIN
- Project expectations for the Refunds team (BA and Developers)
    - Responsibiities
        - Both BA and Developer
            - Ensure that all credit/refund related business activities for EHT are defined
            - Ensure that all business activities can be performed by / in the system
            - Ensure that all system processes that facilitate the above business activities are tested with documentation
        - BA
            - Tell the developer team all credit/refund related business activities
            - Write test scenarios for system processes
            - Perform testing and oversee testers
        - Developer
            - Build/configure system processes for all identified business activities
            - Perform unit testing for all functions
            - Assist with preparation of test scenarios
            - Resolve failed test scenarios with clarification or system fixes
    - Schedule
        - **15-Jun 2018: Baseline requirements identified - current sprint**
        - 03-Aug 2018: Base config delivered by Dev team
        - 07-Aug 2018: Base Config verification by BA
        - 28-Sep 2018: All development finished
        - TBD 2018: Refund testing begins
        - 28-Dec 2018: Finish all testing (refunds testing will end before this)

- 04-Jan 2019: Rollout
- Brief intro/recap of FCR "Delivery" manager structure and how we will organize our delivered
  - See attached file

REQUIREMENTS DISCUSSION

- Tax background
  - Minimal payroll amount to be taxable is $500,000
    - If *taxable* payroll is between 0 and $100K, payment is not required to be in instalments
    - If taxable payroll is over $100K, instalments are required

- Credit sources: What will need to be refunded?
  - There is no claim refund for the EHT.
  - The primary (so far, *only*) credit source identified is overpayments.
    - How often? Volume of work expected for overpayment refunds:
      - Average yearly sample refund rates (proportion of Instalment Payments received that wereat least partially refunded in 2016/2017)
        - Logging Tax: ~14%(~200)
        - Insurance (Taxable): ~4% (~25)
        - Insurance (Unlicensed): ~1% (3)
        - Mineral Tax: ~5% (15)
          - These rates are a result of many contributing factors such as return complexity, payment frequency, amendment frequency, and audit frequency...
          - Therefore there is no way to accurately predict the refund rate for EHT, but we can assume based on the other TACS programs with Instalments that it will fall within that range (1-14%). Since this is a new tax being introduced, it is possible that the error rates will be even higher.
    - ITB's Average # of refunds worked in a year
      - Logging Tax: ~400
      - Insurance (Taxable): ~60
      - Insurance (Unlicensed): ~25
    - Estimated # of payments for EHT
      - 4 instalments / yr * 30,000 estimated taxable employers
        - ~120,000?
    - Estimated # of refunds/year for EHT:
      - # of payments received * estimated refund rate
        - Conservative estimate: 1% of 120,000 = 1,200 refunds
        - High-end estimate: 14% of 120,000 = 16,800 refunds
    - The question now becomes: how active should TACS be in creating and / or approving refunds?
      - This will be explored in the next meeting.

- Refund workflow: Who needs to review refunds, and what about them needs to be reviewed?
  - Approval tracks/stages: Based on dollar threshold.
    - Current ITB refunds use a threshold of $50K - everything under and including requires

Director approval, everything above requires Executive Director
- Intent going forward is to maintain the same thresholds that ITB uses for the Logging and Insurance refunds. To be confirmed by Andrew Jensen.
- Checklist doc: What investigations/outcomes need to be formalized (ie tracked and reported)?
  - Common tabs on the Refund doc:
    - Refund Detail
      - D Voucher - send the cheque back to the branch
      - Cheque Only - override Direct Deposit configuration (to be elaborated on later)
    - Interest Details
      - Allows users to override the interest window for each credit in the refund
      - Not always necessary, but common.
  - For the time being, we will configure the EHT refund to use these two tabs and no others unless other validations need to be tracked.

- Interest rules
  - Financial Administration Act
    - Sixty days of refund interest grace (can be waived, if required, by use of the Additional Info tab on the refund).
    - No refund interest if the amount would be less than $5.
    - No refunds for less than $10 balances (by virtue of small balances being automatically adjusted off the account in real-time).
  - Program-specific:
    - EHT will follow IPT instalment interest rules:
      - Instalment payments do not calculate credit interest until the due date (effective date) of the debt that the instalment is intended to offset.

- Refund Transfers (cross account offsets)
  - Business intent is to follow Logging/IPT's lead and configure refund transfers
    - Developer intent is to use only the source/destinations that are already in place for those account types.

- Delivery methods: Cheque, Direct Deposit
  - "Supplier Numbers" are IDs that are configured on the Account and Customer levels on the Registration > IDs tab.
  - If a supplier number is added to an account/taxpayer, all refunds on that account will be delivered by direct deposit.
    - This can be overridden on a per-refund level on the Additional Info tab, via the Cheque Only checkbox.

Action Items:

Due Date	Action Description	Status	Responsible
05-Jun-2018	Confirm if ITB's existing refund thresholds can be applied to EHT refunds	Complete	Andrew Jensen

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Returns
Item:	Dev- Return Development
Meeting Date:	31-Dec-9999
Attendees:	Brian Ma
Regrets:	
Author:	Mikaela de Boer

Agenda:

Minutes:

- Amend, is selected when we receive an amendment through eTax. internal users can choose to apply amendment or hold for review.
  - Doc site action/rule
  - web request submission should set 'Amend' to true and create a new version of the return
  - configured in rfrRtnDoc
  - If amend is not selected it will create a duplicate return work item
- Ministry assessed
  - related to estimate?
- Review Return
  - Work item trigger, may not be required
- Do we need review/approvals?
  - dependent on change reasons
- Stub Periods
  - Tax year should most likely be period end and period begin
  - Do any letters, return due date or other processes dependent on the end date?
  - All early tax year ends require a return due date within 90 days
  - Are there any issues with changing the return due date
  - Return due date is set during expectation - review how this can be set/changed after the return is received
- Override condtion on same field

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Returns
Item:	Return suspension
Meeting Date:	14-Aug-2018
Attendees:	Les Thompson, Andrew Jensen, James Aitken, Ting Wang, Mikaela DeBoer, Brian Ma, Nathan Staples, Michael Campbell, JK Farris, Sarah Lise, Mustafa Abousaleh, Kristyn Girard
Regrets:	Joe Masi
Author:	Donner Trinidad

Agenda:

Return suspension

Minutes:

All returns must be filed online. Suspended returns after filing through eTax that do not need supervisor approval will be resolved once the branch manually amends the returns in GenTax choosing the appropriate change reason.

The branch needs to choose Approve - Supervisor to resolve suspended returns that need approval.

Suspending Return

Return will still be accepted in eTax but will be for review by the business
- The general direction is to post the return as soon as possible. Rules and validations (on the return) will ensure accuracy and completeness of information and values on the return.
- It will be reviewed the first time the taxpayer indicates the following:
  - s.15

- Return should not be suspended when the list above has already been reviewed.

Branch initiated amendments
- Primary supervisor approval rule
  - Any change to Total Tax Payable from the prior return will automatically require supervisor approval, no matter what Change Reason is selected.
    - Except when supervisor has completed second review and approves of the changes

- Secondary approval rules: For the change reasons marked "Yes", when selected by an analyst while editing a return, the return should be referred to Supervisor Approval

- Actuals Received
- Appeal
- Included in Audit
- Return rejection
- Revised estimate
- Revised figures received
- Taxpayer error
- Transferred

Taxpayer initiated amendments

All amendments by the taxpayer must be done online.
- s.15

- Amending a return that is initially an estimate
- Cases when we stop the return from posting
  - Supervisor review

- Return will not be suspended when payroll is below threshold.

- Is there a specific scenario when we post the return but still create a work item to review the return?
  - No scenario at the moment

Action Items:

Due Date	Action Description	Status	Responsible

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Returns
Item:	Amendments
Meeting Date:	12-Jun-2018
Attendees:	Les Thompson, Ting Wang, James Aitken, Michael Campbell, Brian Ma, Mikaela De Boer, Donner Trinidad, Andrew Jensen
Regrets:	
Author:	Donner Trinidad

Agenda:

Return amendments

Minutes:

- Confirm that there is no deadline up to when the taxpayer can submit amendments for a given taxation year
  - The statute bar date is 6 years from the <u>date of the initial Notice of Assessment</u>. There will be no statute bar date until the return is received.

- Are there any specific instances when the tax due date needs to be updated when amending the return?
  - The return and payment due date will be Mar 31st or the next business day for the previous taxation year. Payment due date will not be affected when processing amendments

- Can the branch amend submitted returns as part any particular business processes?
  - Yes. If the return needs to be reviewed then the branch will go ahead and amend the return.
  - It will be a straightforward process where the user changes the values in the return which will result to change in the tax due

- Are there other reasons besides the list below why the return needs amending: *(copied from Insurance Premium Tax)*
  - List of reasons for IPT excluding conversion will be applied to EHT.
  - In addition, the following will be added as reasons when amending EHT returns
    - Approval estimate
    - Return rejection
    - Revised estimate
- Suspending return for branch initiated amendments
  - Change in tax payable when amending the return requires a supervisor review
- All amendments by the taxpayer must be done online.
- Do we suspend the return when taxpayer submits amendments or do we process the amendment to the return automatically?
  - Return submitted by taxpayer for any given taxation year/filing period where there is already an existing return will be flagged as Duplicate

- Suspending the return
  - The general direction is to post the return as soon as possible. Rules and validations (on the return) will ensure accuracy and completeness of information and values on the return.
- Cases when we stop the return from posting
  - Supervisor review
  - Duplicate return
  - Possibly creating a work item to review the return when the total payroll is below the threshold
- Is there a specific scenario when we post the return but still create a work item to review the return?
  - No scenario at the moment

Action Items:

Due Date	Action Description	Status	Responsible
29-Jun-2018	Coordinate with Sharon and provide supervisor approval matrix	Complete	Les Thompson
31-Jul-2018	Provide rules and validation on the return for discussion the following meeting.And, possibly creating a work item to review the return when the total payroll is below the threshold	Complete	Les Thompson

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Returns
Item:	Return Estimates
Meeting Date:	31-Dec-9999
Attendees:	Les Thompson, James Aitken, Ting Wang, Mikaela DeBoer, Brian Ma, Michael Campbell, Nathan Staples, JK Farris, Mustafa Abousaleh, Rylan Miszkiel, Sarah Lise
Regrets:	Joe Masi, Andrey Safonov, Louise Lam
Author:	Donner Trinidad

Agenda:

- Timeline
    - When will the estimate process be initiated?

For reference:

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Minutes:

From Les

Estimated returns will result primarily from the delinquent & non-filer process. To that end, the EHT process is intended to be much the same as the LGT delinquent & non-filer process, with adjustments as required for issues peculiar to EHT.

Initially, one concern will be creating an estimated return for an employer which is part of an associated group. I'm sure other issues will appear as we put our mind to the process.

Timeline

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Process

The business area needs to be notified for all those non-filers. The creation of the estimated return will be a result of completing a work item added to the account with filing expectancy but without a return.

Estimating return will follow the delinquency process where letter will be sent to the taxpayer which could then lead to the branch manually adding the return. There should be a flag (checkbox) that will indicate that the it is an estimated return.

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Billing will continue the discussion about delinquency process.

Discovery can also be utilized to create audits on the non-filers whenever the data from CRA is available for the taxation year.

Return update

Estimate tab on the return will have information on Section D. Les will confirm if this tab is need or the whole return will be utilized to come up with an accurate estimated tax.

Supporting documentation in determining remuneration and eligible deductions will be done externally and will be attachments on the return. He will also confirm the process when estimating taxes in the event of an amalgamation.
- Calculation - Manual

Action Items:

Due Date	Action Description	Status	Responsible
17-Aug-2018	Provide other information that will collected in the estimated tab or if there is a need if the whole return will be utilized to have more accurate estimated payable	Complete	Les Thompson
17-Aug-2018	Confirm business process when estimating taxes in the event of an amalgamation.	Complete	Les Thompson

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Security
Item:	Dev Chat - EHT Billing/Collections/Refunds Security
Meeting Date:	12-Sep-2018
Attendees:	Kristyn Girard, Iain Havelock, Andrew Lusk, Mustafa Abousaleh, Hayden Toews, Liam Cline, Alexa Breeland
Regrets:	
Author:	Kristyn Girard

Agenda:

Let's talk about any security requirements for EHT for billing/collections/refunds

Here's the list of functions the existing ITB security groups currently have for billing/refunds. Is there anything they shouldn't have for EHT? Is there anything new for EHT?

ITB Operations:
Billing
2,904   Change bill stage
4,422   Add/Cease Stop Non-Filer indicator
4,431   Add Stop Statement indicator
4,434   Cease Stop Statement indicator

Refunds
1,202   Assign Refund, Change work date, change refund status/status date
1,217   Manage Refund Transfer
1,258   ITB Level 1 Credit Refunds Verification
1,262   Reject/Reverse ITB and MOG Credit Refund
4,427   Add/Cease Stop Credit Refund indicator

ITB Operations Manager:
Billing
2,927   Issue Statement of Account (SOFA)
4,414   Add/Cease Stop Billing indicator
4,422   Add/Cease Stop Non-Filer indicator
4,440   Add/Cease Do not call taxpayer indicator for RMO

Refunds
1,202   Assign Refund, Change work date, change refund status/status date
1,218   Add Refund
1,259   ITB Credit Refund Level 2 Manager Review
1,262   Reject/Reverse ITB and MOG Credit Refund
4,427   Add/Cease Stop Credit Refund indicator

4,432   Add/Cease Stop Refund Transfer indicator

ITB Director:
Refunds
1,202   Assign Refund, Change work date, change refund status/status date
1,260   ITB Credit Refund Level 3 < 50000 Director Approval
1,262   Reject/Reverse ITB and MOG Credit Refund

ITB Executive Director:
Refunds
1,202   Assign Refund, Change work date, change refund status/status date
1,261   ITB Credit Refund Level 4 >= 50000 Executive Director Approval
1,262   Reject/Reverse ITB and MOG Credit Refund

Minutes:

No new functions needed - all existing functions are fine.

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Financials
Item:	EHT - Penalties
Meeting Date:	31-Dec-9999
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Andrew Jensen, James Aitken, Sarah Lise, Les Thompson, Ting Wang, Mustafa Abousaleh, Joe Masi, Meghan Forest, Jenn Harbottle
Regrets:	JK Farris, Louise Lam, Olav Thyvold, Todd Wonderham, Kelly Werbowski, Cory Christiansen
Author:	Rylan Miszkiel

Agenda:

Let's talk about penalties, on what basis they're calculated, and at what point they are charged.

- Underpayment penalties
- Late filing penalties
- Mandatory eFile penalties
- Additional manual penalties

Minutes:

- Late filing penalty
  - 5% of unpaid tax at the due date + 1% of unpaid tax at the due date for each complete month the return was late up to 12 months
    - Filed on time but paid late results in no penalty
    - Filed 1 day late would result in 5% penalty
    - Filed 1 month + 1 day late would result in 5+1% penalty
    - Penalty basis is the balance outstanding at the due date (crystalized as at the due date)
  - This approach mimics the Canadian Income Tax Act section 162.

- Late payment penalty
  - There is no penalty for late payment provided that the return was received on time
    - s.15

- Repeat failure to file penalty
  - Applies to employers who have filed late in any of the three preceding years AND been demanded to file (sent a specific delinquency letter)
  - 10% of unpaid tax at the due date + 2% of unpaid tax at the due date for each complete month the return was late up to 12 months
    - This is double the standard late filing penalty

- Update - penalties against trustees will not be applied.
s.13

- Mandatory eFile/ePay penalty
  - Update - no penalty will be assessed for non-electronic payment
  - The system can differentiate between payments types (instalment, account, ...) and sources (PAD, direct, billpay, ...).
    - The system could calculate penalty on only instalment payments.
    - The system could calculate penalty on only payments received before the due date or filing date
  - The system can differentiate between return sources (paper, eTax, ...)

- Miscellaneous penalties
  - Failure to provide info
  - Fail to file in appropriate manner
  - Failure to comply
  - Gross negligence (General Anti Avoidance Regulation) GAAR
  - Late/deficient instalment payment penalty (this is likely to be dropped)

Action Items:

Due Date	Action Description	Status	Responsible

Organization: British Columbia, Ministry of Finance
Project: EHT - R2
Definition: Imaging
Item: Initial Imaging Requirements
Meeting Date: 31-Dec-9999
Attendees:
Regrets:
Author: Brad Benoit

Agenda:

Minutes:

1. Attachments
    1. Attachments – General attachment functionality and discuss when an image vs attachment would be useful.   Attaching email threads vs adding an image of a paper document provided by the taxpayer.
    2. Attachment Types – I'll provide a list of current attachment types used by ITB programs and then we'll need to identify any additional types that would be needed. Generally we only add new types if there is need to secure or categorize specific files.
    3. Attachment Security – We have the ability to secure new attachment types if that is needed, currently only one attachment type specific to ITB security: ITB Supporting Documents (can currently be added to account, audit, case, entity, or return)
    4. Additional Requirements?
2. Imaging
    1. Front end – Incoming mail sent to PO Box, likely we would just leverage ITB's existing set up but add a case stage for EHT. Any idea on expected volumes?
        1. Would leverage existing ITB configuration
        2. Not clear at this point, no standard forms coming in (all efile)
    2. Back end – Image index sheets, sent to ESIT through internal mail. Scanned, and sent back with an index causes the image to appear in the place the sheet was created. (Standard across areas)
        1. Leverage what is existing for ITB
    3. Image Types – I'll provide a list of current image types used by ITB programs then we'll need to identify any additional types that would be needed. Generally we only add new types if there is need to secure or categorize specific images.

    4 s.15

    5. Additional Requirements? – Are there any intake forms or any other imaging that needs to be done as a normal business process?
        1. Account closures – could be incoming mail due to this, may be able to accept this through eTax

Action Items:

Due Date   **Action Description**   **Status**   **Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Payment
Item:	EHT - Payment Sources and Vouchers
Meeting Date:	31-Dec-9999
Attendees:	Rylan Miszkiel, Kristyn Girard, Brock Poesiat, Andrew Jensen, James Aitken, Sarah Lise, JK Farris, Louise Lam, Les Thompson, Cheryl Routley, Barb Klassen, Ting Wang
Regrets:	Olav Thyvold, Joe Masi, Todd Wonderham
Author:	Rylan Miszkiel

Agenda:

Let's review the payment sources and voucher types we expect to need for EHT.

(Probable) Sources:
- Direct (accepted, even though electronic payment is preferred)
- Online Bill Pay
- Internal Paper JV
- PAD
- EFT

(Probable) Voucher Types:
- Account Payment
- Instalment Payment
- Bailiff Payment
- Demand Payment
- OCG Setoff Payment
- Proposal Payment
- Trustee Payment
- Director Liability
- CRA Setoff Payment

Minutes:

- The business is confident that ePayment will be mandatory
- GA payments will not be accepted (Andrew to confirm)
    - Other program areas consider these payments non-electronic
    - The business would prefer that the taxpayer pay on eTax rather than a GA office
    - Uptake for other program mandatory eFilers is minimal - it is unlikely to be worth the effort on the project side and on Service BC's side

- A new bank account is required for EFT, and for Billpay (new ccin)
- Joe to be the contact for new CCIN application and any new bank accounts (Cheryl to begin application process)

- Instalment due reminders were briefly discussed. Whether the business would like to keep all reminders electronic (email and web message) or also send a physical letter to be discussed at a later meeting.

Action Items:

Due Date	Action Description	Status	Responsible
06-Jul-2018	Confirm that GA payments will not be accepted	Complete	Andrew Jensen
07-Jun-2018	Confirm that GA payments will not be required	Complete	Rylan Miszkiel
07-Jun-2018	Provide estimated billpay amounts and volumes to Cheryl	Complete	Rylan Miszkiel
14-Jun-2018	Confirm applicable collections vouchers	Complete	Rylan Miszkiel, Cory Christiansen, Mustafa Abousaleh

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Security
Item:	Dev Chat - EHT Registration/Returns Security
Meeting Date:	31-Dec-9999
Attendees:	Kristyn Girard, Iain Havelock, Mikaela DeBoer, Andrey Safonov, Michael Campbell, Nathan Staples
Regrets:	Donner Trinidad, Brian Ma
Author:	Kristyn Girard

Agenda:

Let's review any new security needed for EHT for registration and returns.

Here's the list of security functions the existing ITB Operations staff group currently has for reg/rtns/etax. Is there anything they shouldn't have for EHT?

REGISTRATION #s:
1,002   Taxpayer Basic Updates: add/change names (except Legal & Firm), addresses (except Business), NAICS, contacts, links, etc.
1,004   Add Casual Taxpayer Case
1,005   Add/Invalidate Id
1,006   Change Taxpayer Type
1,007   Add/Change Legal Name
1,008   Add/Change Firm Name
1,009   Add Account
1,010   Edit Attributes on taxpayers and accounts
1,011   Cease/Reopen Account
1,012   Account Transfer
1,013   Add/Change Location of Business address
1,014   Add/Update Indicators
1,016   Add Entity without using the Registration Case
1,019   Add Taxpayer from the Casual taxpayer case
1,023   Social Insurance Number - Viewing and Adding the SIN
1,024   Personal Health Number - Viewing and Adding the PHN and NTO PHN
1,081   Add/Reply Note
1,083   View, Add, Update Information Tab
1,084   Search Indexes for Tax
1,089   Add Cross Reference
2,205   Registration Summary Link
2,281   Clearance Case: Add, edit doc, change association, and all stages
2,304   Logging Tax Closure Case - all stages
2,305   ITB Clearance Case - all stages

2,310   Operations Close stage for the LOG Closure Case
2,314   ITB Registration Case
2,332   EHT Registration Case
2,998   RITB Tab on the Account Springboard (Images)
4,402   Assign Indicators and updates to indicators that are not secured separately
4,408   Add/Cease Duplicate Taxpayer Indicator
4,421   Add Stop Mail indicator
4,433   Add/Cease Temporary Closure indicator
4,438   Add/Cease Auth Representative FIN151
4,441   Pending Registration Review - Cease
4,442   Pending ITB Account Review - Cease

RETURN #s:
2,702   Add/Change/Reverse/Transfer Returns, Work suspended return work items,etc. (except ITB for Transfers)
2,704   Change Period (period start/end dates, period attributes)
2,705   Change Return Status
2,706   Change Return Due Date
2,708   Generate Returns
2,709   Change period frequency in period maintenance
2,710   Add Period
2,711   Return Transfers - ITB Supervisors
4,428   Add/Cease Stop Return All Processing indicator

ETAX #s:
3,302   e-Tax Basic Updates including add/reply to Web Messages
3,306   Publish Web Logon
3,312   View ETaxBC link
3,316   Process Web Requests

Also, I found a few functions they don't have – do they need them?:
1,015   Add Profile
1,022   Move account into a different profile under the same taxpayer
1,055   Ceasing Profile

Are there any new actions/functionality we need to secure?

Minutes:

Functions to be added to ITB Operations Staff group:
  • 1017 - Add and Change Sites

Everything else can stay the same as is

Action Items:

Due Date   **Action Description**   **Status**   **Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Discovery
Item:	EHT Discovery Definitions
Meeting Date:	07-Nov-2018
Attendees:	Wang, Ting, Thompson, Les M, MacNeil, Nathan, Scrooby, Victoria, Farris, Justin
Regrets:	Lise, Sarah
Author:	Jagroop Sidhu

Agenda:

Objective

Get the definition for these discoveries completed.

Agenda

1. Testing time line Oct 15th to Nov 16th. Anything that still needs some help?
   s.15

s.15

Minutes:

s.15

s.15

)

NOTES
s.15

Action Items:

Due Date	**Action Description**	**Status**	**Responsible**

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Customer
Item:	EHT - Site Demo
Meeting Date:	31-Dec-9999
Attendees:	Mikaela DeBoer, Andrew Jensen, Catherine Black, Les M.Thompson, Andrey Safonov, Michael Campbell, Nathan Staples, Donner Trinidad, Wumi Awofala, Joe Wansbrough, Scott Metson, Ting Wang, Todd Wonderham
Regrets:	Nancy MacNab, Joe Masi, Olav Thyvold, Louise Lam, Jenn Harbottle, Megan Forest, Brian Ma, James Aitken, Jo-Anne DiGeorgio
Author:	Mikaela de Boer

Agenda:

- Demo:
    - Managing sites within Gentax
    - Managing sites on eTax
    - Work items for site updates
- Questions?
- s.13   OR
    - Have taxpayers indicate their locations annually on a return schedule, then have the schedule be validated in downstream processes against the Gentax maintained sites?

Minutes:

- Demo:
    - Managing sites within Gentax
    - Managing sites on eTax
    - Work items for site updates
- Questions?
- Account start date should be prior to any expected instalment payments
- s.13   ~~OR~~
    - Have taxpayers indicate their locations annually on a return schedule, then have the schedule be validated in downstream processes against the Gentax maintained sites?
    - If they are submitting the return with these locations. How will we be using these locations for EHT?
    - We can look into creating a work item upon location schedule changes
    - Sites can be beneficial for maintaining a continuous history of valid sites/locations.
    - Collections & Audit would benefit from knowing whether the site information is accurate and up to date
    - s.15

s.15

- Estimate of Charities vs. Non Profits?
- Which we be capturing the registered charity number for each location?
  - Only really need one to validate they are a registered charity. The BN is the main Identifier
  - We can capture additional registered charity numbers upon the return.

Action Items:

Due Date	Action Description	Status	Responsible
03-Jul-2018	Determine whether the payroll start date should be used in calculating the account start date.	Complete	Andrew Jensen

Organization:	British Columbia, Ministry of Finance
Project:	EHT - R2
Definition:	Returns
Item:	Return Demonstration
Meeting Date:	02-Aug-2018
Attendees:	Les Thompson, Joe Masi, Andrew Jensen, Ting Wang, Louise Lam, Michael Campbell, Andrey Safonov, Mikaela DeBoer, Brian Ma, JK Farris, Sarah Lise, Megan Forest, Jenn Harbottle, Nathan Staples, Rylan Miszkiel, Mustafa Abousaleh, James Aitken, Todd Wonderham, Alexandra Robinson, Liam Cline
Regrets:	Olav Thyvold, Donner Trinidad
Author:	Mikaela de Boer

Agenda:

Demonstrate an EHT return for the following:
- General Taxpayers – Below Threshold
- General Taxpayers – Above Threshold
- RCs/NPO
- Associated Corporations
- Amalgamated General Taxpayer

Minutes:

The Return demonstrated within this meeting will be the internal return. Requirements for taxpayer facing return will be handled within eTax meetings. Please see slice mdeboer 19 for the examples demonstrated within the meeting.

Demonstrate an EHT return for the following Scenarios:
- General Taxpayers – Below Threshold
  - BN: 11111 11118 Period: Dec-2019
- General Taxpayers – Above Threshold
  - BN: 11111 11118 Period: Dec-2020
- RCs/NPO
  - Single Schedule BN: 55555 5556 Period: Dec-2019

s.13

s.13

- Associated Corporations
  - BN: 12345 6782
    - Simple: Dec-2020
    - Amalgamated: Dec-2019
  - EHT number requests to reviewed employers within an associated group have filed their Employer Health Tax return
    - The EHT number is not actually required. The system can review the BNs provided to ensure all members of an associated group have an EHT account
  - How should the deduction be calculated for Amalgamated Associated Corporations?
    - Pro-rated based on the first Permanently Established Employer of the group. Amalgamation proration would not apply.

Additional Questions
- What should we allow users to override?
  - Not at this time, schedules should be amended appropriately
- Section Letters/Numbers should be added to the return for consistency between taxpayer and user
  - Taxpayers may phone in asking about specific line items
- Stub Periods will be required for last day of PE in BC
  - Return will follow the same 90 day requirement

Action Items:

Due Date	Action Description	Status	Responsible
14-Aug-2018	Provide amalgamation requirements for RCs/NPOs (if any)	Complete	Les Thompson

Meeting Minutes

Meeting Date	16 May 2018	Location	Project Boardroom 1810 Blanshard	Time	9:00 AM to 10:30 AM
Teleconference	s.15; s.17 Participant ID: s.15; s.17				

Steering Committee (A – indicates that the member was absent, X indicates that the member was present; T indicates present via teleconference, PT indicates Part Time; O indicates attendance is optional)

Chair			
X	Jordan Goss		
Voting Members			
X	Michael Carpenter	X	Olav Thyvold
X	Louise Lam	A	Steve Klak
X	Laura Crawford	X	Teri Spaven
X	Drew Ritonja	X	Steven Emery
X	Francis Camilleri		
Non Voting Members			
X	Sarah Lise (Fast)		
Guests			

Meeting Mission

To provide guidance to the project director, make decisions, resolve issues and to direct project actions as appropriate.

Agenda

No	Description	Responsible	Reference
1.	*Agenda Review*	*All*	
2.	*Minutes of last meeting* • *Approved without change*	*All*	*RTI P3R1 Meeting Minutes 2018-04-18*
3.	*RTI P3R1 MOG Status Report* • *Schedule – no concerns* • *Scope – no concerns* • *Issues – continue to be concerned about progress on Return testing. Working with the BA's to facilitate the most effective process for producing test scenarios*	*Olav*	*RTI P3R1 Status Report 2018-05-11.docx*

No	Description	Responsible	Reference
	• *Risks – no new risks for this period.*		
4.	*RTI - Old Business – none for this meeting*	*Olav*	
5.	*RTI - New Business – none for this meeting*	*all*	
6.	*Speculation Tax Project Status Report* • *Schedule – no concerns* • *Scope – Some concerns over the fundamental approach.* s.13 s.13 • *Issues – new requirements from Tax Policy may require re-planning of the delivery date for online registration. Laura to arrange meeting to discuss options and approach* • *Risks –Policy decisions are still fluid and will having a significant impact on the solution if they continue to evolve*	*Olav*	*Speculation Tax Status Report 2018-05-11.docx*
7.	*Speculation Tax - Old Business – none for this meeting*	*Olav*	
8.	*Speculation Tax - New Business – none for this meeting*	*All*	
9.	*Employer Health Tax Project Status Report* • *Schedule – no concerns* • *Scope – no concerns* • *Issues – no new issues for this meeting* • *Risks – No new risks for this report*	*Olav*	*Employer Health Tax Status Report 2018-05-11.docx*
10.	*Employer Health Tax - Old Business – none for this meeting – none for this meeting*	*Olav*	
11.	*Speculation Tax - New Business – none for this meeting*	*All*	
12.	*Ministry Only*		
13.	*Action Items, Decision log review, and Issue log review*	*Chairperson*	

Open Action Items

No	Create Date	Action Item	Assigned	Target Date
1.	16 May 2018	Determine how to deal contractually with impact of new dates for implementation	Laura Crawford	June 8th, 2018
2.				

No	Create Date	Action Item	Assigned	Target Date
3.				
4.				

Decisions reached during period

1.		
2.		

Issue Log

No	Open Date	Issue Description	Assigned	Resolution / Escalation Date
1.				
2.				

End of Document

Meeting Minutes

Meeting Date	**30 May 2018**	Location	**Project Boardroom 1810 Blanshard**	Time	**9:00 AM to 10:30 AM**
Teleconference	s.15; s.17 Participant ID:s.15; s.17				

Steering Committee (A – indicates that the member was absent, X indicates that the member was present; T indicates present via teleconference, PT indicates Part Time; O indicates attendance is optional)

Chair			
A	Jordan Goss		
Voting Members			
X	Michael Carpenter	X	Olav Thyvold
X	Louise Lam	X	Teri Spaven
X	Laura Crawford	A	Steven Emery
X	Drew Ritonja		
X	Francis Camilleri		
Non Voting Members			
X	Sarah Lise (Fast)		
Guests			

Meeting Mission

To provide guidance to the project director, make decisions, resolve issues and to direct project actions as appropriate.

Agenda

No	Description	Responsible	Reference
1.	*Agenda Review*	*All*	
2.	*Minutes of last meeting* *Approved*	*All*	*RTI P3R1 Meeting Minutes 2018-05-16*
3.	*RTI P3R1 MOG Status Report* • *Schedule – no concerns* • *Scope – no concerns* • *Issues – continue to be concerned about progress on Return testing. Escalated concerns to MOG management to move staff and reduce distractions.*	*Olav*	*RTI P3R1 Status Report 2018-05-24.docx*

No	Description	Responsible	Reference
	• *Risks – no new risks for this period.*		
4.	*RTI - Old Business*	*Olav*	
5.	*RTI - New Business*	*all*	
6.	*Speculation Tax Project Status Report* • *Schedule – no concerns* • *Scope – continue to monitor policy decisions to understand impacts on scope and schedule.* • *Issues – nothing for this report* • *Risks –no new risks for this period*	*Olav*	*Speculation Tax Status Report 2018-05-25.docx*
7.	*Speculation Tax - Old Business*	*Olav*	
8.	*Speculation Tax - New Business*	*All*	
9.	*Employer Health Tax Project Status Report* • *Schedule – no concerns* • *Scope – no concerns* • *Issues – no new issues for this meeting* • *Risks – No new risks for this report*	*Olav*	*Employer Health Tax Status Report 2018-05-25.docx*
10.	*Employer Health Tax - Old Business*	*Olav*	
11.	*Speculation Tax New - Business*	*All*	
12.	*Ministry Only*		
13.	*Action Items, Decision log review, and Issue log review*	*Chairperson*	

Open Action Items

No	Create Date	Action Item	Assigned	Target Date
1.	16 May 2018	Determine how to deal contractually with impact of new dates for implementation	Laura Crawford	June 8th, 2018
2.				
3.				
4.				

Decisions reached during period

1.		
2.		

Issue Log

No	Open Date	Issue Description	Assigned	Resolution / Escalation Date
1.				
2.				

End of Document

Meeting Minutes

Meeting Date	**13 June 2018**	Location	**Project Boardroom 1810 Blanshard**	Time	**9:00 AM to 10:30 AM**
Teleconference	s.15; s.17				
	Participant ID s.15; s.17				

Steering Committee (A – indicates that the member was absent, X indicates that the member was present; T indicates present via teleconference, PT indicates Part Time; O indicates attendance is optional)

Chair				
X	Jordan Goss			
Voting Members				
X	Michael Carpenter	X	Olav Thyvold	
X	Louise Lam	T	Teri Spaven	
A	Laura Crawford	X	Steven Emery	
X	Drew Ritonja			
A	Francis Camilleri			
Non Voting Members				
X	Sarah Lise (Fast)			
Guests				
X	Joe Masi			

Meeting Mission

To provide guidance to the project director, make decisions, resolve issues and to direct project actions as appropriate.

Agenda

No	Description	Responsible	Reference
1.	*Agenda Review*	*All*	
2.	*Minutes of last meeting* • *Approved*	*All*	*RTI P3R1 Meeting Minutes 2018-05-1630.docx*
3.	*RTI P3R1 MOG Status Report* • *Schedule – no concerns* • *Scope – no concerns* • *Issues – continue to be concerned about progress on Return testing. Escalated concerns to MOG management to move staff and reduce distractions.*	*Olav*	*RTI P3R1 Status Report 2018-06-08.docx*

No	Description	Responsible	Reference
	• *Risks – no new risks for this period*		
4.	*RTI - Old Business* • *none*	*Olav*	
5.	*RTI - New Business* • *none*	*all*	
6.	*Speculation Tax Project Status Report* • *Schedule – no concerns* • *Scope – continue to monitor policy decisions to understand impacts on scope and schedule.* • *Issues – nothing for this report* • *Risks –no new risks for this period*	*Olav*	*Speculation Tax Status Report 2018-06-08.docx*
7.	*Speculation Tax - Old Business* • *none*	*Olav*	
8.	*Speculation Tax - New Business* • *none*	*All*	
9.	*Employer Health Tax Project Status Report* • *Schedule – no concerns* • *Scope – no concerns* • *Issues – no new issues for this meeting* • *Risks – No new risks for this report*	*Olav*	*Employer Health Tax Status Report 2018-05-25.docx*
10.	*Employer Health Tax - Old Business* • *none*	*Olav*	
11.	*Speculation Tax New – Business* • *none*	*All*	
12.	*Ministry Only* • *No items for discussion*		
13.	*Action Items, Decision log review, and Issue log review*	*Chairperson*	

Open Action Items

No	Create Date	Action Item	Assigned	Target Date
1.				
2.				
3.				
4.				

Decisions reached during period

1.		
2.		

Issue Log

No	Open Date	Issue Description	Assigned	Resolution / Escalation Date
1.				
2.				

End of Document

Meeting Minutes

Meeting Date	**08 Aug 2018**	Location	**Project Boardroom 1810 Blanshard**	Time	**9:00 AM to 10:30 AM**
Teleconference	s.15; s.17 Participant ID: s.15; s.17				

Steering Committee (A – indicates that the member was absent, X indicates that the member was present; T indicates present via teleconference, PT indicates Part Time; O indicates attendance is optional)

Chair			
X	Jordan Goss		
Voting Members			
X	Michael Carpenter	X	Olav Thyvold
X	Louise Lam	T	Teri Spaven
X	Laura Crawford	PT	Steven Emery
PT	Drew Ritonja		
PT	Francis Camilleri		
Non Voting Members			
X	Sarah Lise (Fast)		
Guests			

Meeting Mission

To provide guidance to the project director, make decisions, resolve issues and to direct project actions as appropriate.

Agenda

No	Description	Responsible	Reference
1.	*Agenda Review*	*All*	
2.	*RTI P3R1 MOG Status Report* • *Schedule- slip in milestone for Conversion reconciliation. However overall schedule is on track. No concerns with go live date* • *Scope – no concerns* • *Risks – no new risks* • *Issues – no new issues* • *General Comments – project team is focusing on preparation for E2E testing, functional testing is progressing well.*	*Olav*	*RTI P3R1 Status Report 2018-08-03.docx*

No	Description	Responsible	Reference
3.	RTI - Old Business	Olav	
4.	RTI - New Business	all	

5.	Speculation Tax Project Status Report
	
	• Schedule – All milestones are on track.
	• Scope – s.13
	  s.13
	
	• Risks – s.13
	  s.13
	
	• Issues – no new issues
	• General – functional testing is progressing well.
		Olav	Speculation Tax Status Report 2018-08-03.docx

6.	Speculation Tax - Old Business	Olav	
7.	Speculation Tax - New Business	All	
8.	Employer Health Tax Project Status Report • Schedule – no concerns. All milestones are on track • Scope – no concerns • Risks – no new risks • Issues – no new issues • General – testing is going well. Planning for demos to ITB staff	Olav	Employer Health Tax Status Report 2018-08-03.docx
9.	Employer Health Tax - Old Business	Olav	
10.	Speculation Tax New - Business	All	
11.	Ministry Only		
12.	Action Items, Decision log review, and Issue log review	Chairperson	

Open Action Items

No	Create Date	Action Item	Assigned	Target Date
1.				
2.				
3.				
4.				

Decisions reached during period

1.		

2.		

Issue Log

No	Open Date	Issue Description	Assigned	Resolution / Escalation Date
1.				
2.				

End of Document

Meeting Minutes

Meeting Date	**22 Aug 2018**	Location	**Project Boardroom 1810 Blanshard**	Time	**9:00 AM to 10:30 AM**
Teleconference	s.15; s.17 Participant ID s.15; s.17				

Steering Committee (A – indicates that the member was absent, X indicates that the member was present; T indicates present via teleconference, PT indicates Part Time; O indicates attendance is optional)

Chair			
	Jordan Goss		
Voting Members			
	Michael Carpenter		Olav Thyvold
	Louise Lam		Teri Spaven
	Laura Crawford		Steven Emery
	Drew Ritonja		
	Francis Camilleri		
Non Voting Members			
	Sarah Lise (Fast)		
Guests			

Meeting Mission

To provide guidance to the project director, make decisions, resolve issues and to direct project actions as appropriate.

Agenda

No	Description	Responsible	Reference
1.	*Agenda Review*	*All*	
2.	*RTI P3R1 MOG Status Report* • *Schedule – on track.* • *Scope – no concerns* • *Issues – financials testing is slow. Working to support and accelerate testing.* • *Risks – no new risks*	*Olav*	*RTI P3R1 Status Report 2018-08-17.docx*
3.	*RTI - Old Business*	*Olav*	
4.	*RTI - New Business*	*all*	

No	Description	Responsible	Reference

5.	*Speculation Tax Project Status Report*
	
	• *Schedule -concern about changes to declaration and impact on schedule and usability*
	• *Scope – no concerns*
	• *Issue*
	  ○ *requirements for the declaration keep changing which is impacting development and testing schedule.*
	  ○ *Concerned with BCA and LTSA progress on developing key interfaces. This has been escalated to Steven Emery.*
	• *Risks –*s.13
	  s.13
		Olav	*Speculation Tax Status Report 2018-08-17.docx*

6.	*Speculation Tax - Old Business*		
7.	*Speculation Tax - New Business* • *Registration eTax Demo*	*Andrey/Steven*	
8.	*Employer Health Tax Project Status Report* • *Schedule – on track. No concerns* • *Scope – on track. No concerns* • *Issue – no new issues* • *Risks – no new risks*	*Olav*	*Employer Health Tax Status Report 2018-08-17.docx*
9.	*Employer Health Tax - Old Business*	*Olav*	
10.	*Speculation Tax New - Business*	*All*	
11.	*Ministry Only*		
12.	*Action Items, Decision log review, and Issue log review*	*Chairperson*	

Open Action Items

No	Create Date	Action Item	Assigned	Target Date
1.				
2.				
3.				
4.				

Decisions reached during period

1.		
2.		

Issue Log

No	Open Date	Issue Description	Assigned	Resolution / Escalation Date
1.				
2.				

End of Document

Meeting Minutes

Meeting Date	**05 Sept 2018**	Location	**Project Boardroom 1810 Blanshard**	Time	**9:00 AM to 10:30 AM**
Teleconference	s.15; s.17 Participant ID s.15; s.17				

Steering Committee (A – indicates that the member was absent, X indicates that the member was present; T indicates present via teleconference, PT indicates Part Time; O indicates attendance is optional)

Chair			
X	Jordan Goss		
Voting Members			
A	Michael Carpenter	X	Olav Thyvold
X	Louise Lam	X	Teri Spaven
X	Laura Crawford	A	Steven Emery
X	Drew Ritonja		
X	Francis Camilleri		
Non Voting Members			
X	Sarah Lise (Fast)		
Guests			

Meeting Mission

To provide guidance to the project director, make decisions, resolve issues and to direct project actions as appropriate.

Agenda

No	Description	Responsible	Reference
1.	*Agenda Review*	*All*	
2.	*RTI P3R1 MOG Status Report* • *Scope – as per status report* • *Schedule – no concerns* • *Risks – as per status report. Concerns about progress on financials testing* • *Issues – no new issues*	*Olav*	*RTI P3R1 Status Report 2018-08-31.docx*
3.	*RTI - Old Business*	*Olav*	
4.	*RTI - New Business*	*all*	

No	Description	Responsible	Reference
5.	*Speculation Tax Project Status Report* • *Scope- some concerns regarding stability of requirements as the policy/legislation process nears completion* • *Schedule – no concerns at this point however need to manage change to requirements very carefully* • *Risks –*s.13 s.13 • *Issues – waiting on business to define org structure so that security requirements definition and development can begin.*	*Olav*	*Speculation Tax Status Report 2018-08-31.docx*
6.	*Speculation Tax - Old Business*	*All*	
7.	*Speculation Tax - New Business*	*All*	
8.	*Employer Health Tax Project Status Report* • *Scope – no concerns* • *Schedule – no concerns* • *Risks – no new risks* • *Issues – no new issues.*	*Olav*	*Employer Health Tax Status Report 2018-08-31.docx*
9.	*Employer Health Tax - Old Business*	*Olav*	
10.	*Employer Health Tax - New Business*	*All*	
11.	*Ministry Only*		
12.	*Action Items, Decision log review, and Issue log review*	*Chairperson*	

Open Action Items

No	Create Date	Action Item	Assigned	Target Date
1.				
2.				
3.				
4.				

Decisions reached during period

1.		
2.		

Issue Log

No	Open Date	Issue Description	Assigned	Resolution / Escalation Date
1.				
2.				

End of Document

Meeting Minutes

Meeting Date	**19 Sept 2018**	Location	**Project Boardroom 1810 Blanshard**	Time	**9:00 AM to 10:30 AM**
Teleconference	s.15; s.17 Participant ID s.15; s.17				

Steering Committee (A – indicates that the member was absent, X indicates that the member was present; T indicates present via teleconference, PT indicates Part Time; O indicates attendance is optional)

Chair				
X	Jordan Goss			
Voting Members				
X	Michael Carpenter	X	Olav Thyvold	
X	Louise Lam	A	Teri Spaven	
X	Laura Crawford	PT	Steven Emery	
PT	Drew Ritonja			
PT	Francis Camilleri			
Non Voting Members				
X	Sarah Lise (Fast)			
Guests				

Meeting Mission

To provide guidance to the project director, make decisions, resolve issues and to direct project actions as appropriate.

Agenda

No	Description	Responsible	Reference
1.	*Agenda Review*	*All*	
2.	*RTI P3R1 MOG Status Report* • *Scope – as per status report* • *Schedule – no concerns* • *Risks – as per status report. Managing change as we move towards implementation* • *Issues – no new issues*	*Olav*	*RTI P3R1 Status Report 2018-09-14.docx*
3.	*RTI - Old Business*	*Olav*	
4.	*RTI - New Business*	*all*	

No	Description	Responsible	Reference
5.	Speculation Tax Project Status Report • Scope- some concerns regarding stability of requirements as the policy/legislation process nears completion. Move project to yellow status • Schedule – concern that stability of requirements ahs increased the risk of the project. Move project to yellow status • Risks – s.13 s.13 • Issues – waiting on business to define org structure so that security requirements definition and development can begin.	Olav	Speculation Tax Status Report 2018-09-14.docx
6.	Speculation Tax - New Business	All	
7.	Employer Health Tax Project Status Report • Scope – no concerns • Schedule – no concerns • Risks – no new risks • Issues – working through requirements and solution for amalgamation.	Olav	Employer Health Tax Status Report 2018-09-14.docx
8.	Employer Health Tax - Old Business	Olav	
9.	Employer Health Tax - New Business	All	
10.	Ministry Only		
11.	Action Items, Decision log review, and Issue log review	Chairperson	

Open Action Items

No	Create Date	Action Item	Assigned	Target Date
1.				
2.				
3.				
4.				

Decisions reached during period

1.		
2.		

Issue Log

No	Open Date	Issue Description	Assigned	Resolution / Escalation Date
1.				
2.				

End of Document