



Tax updates in Canada in response to COVID-19

TAX ALERT | April 02, 2020

This article summarizes federal and provincial tax measures amid ongoing [COVID-19 concerns](#). RSM Canada continues to closely monitor new developments and will provide updates as new information becomes available.

TABLE OF CONTENTS

Federal measures

1. [Benefits, credits and support payments](#)
2. [Support for employers](#)
3. [Call center services](#)
4. [Outreach activities](#)
5. [Collections, audit, objections and appeals](#)
6. [Electronic signatures](#)
7. [Income tax filing and payment dates and charities](#)

Tax filing and payment dates

1. [Changes to income tax filing deadlines and payment deadlines for federal, Quebec and Alberta returns](#)
2. [Changes to indirect tax filing deadlines and payment deadlines for federal, Quebec, British Columbia, Manitoba, Saskatchewan and Newfoundland and Labrador tax returns](#)

Outstanding issues with federal initiatives

Selected provincial and municipal measures

1. [Ontario](#)
2. [Quebec](#)
3. [Northwest Territories](#)
4. [Nova Scotia](#)

5. [Prince Edward Island](#)
6. [British Columbia \(B.C.\)](#)
7. [New Brunswick](#)
8. [Manitoba](#)
9. [Saskatchewan](#)
10. [Alberta](#)
11. [Municipal measures](#)

Federal measures

The principal federal measures to help Canadians manage COVID-19 concerns are summarized below. For a complete list of the CRA updates, see the CRA's [official site](#).

BENEFITS, CREDITS AND SUPPORT PAYMENTS

1. To support individuals that have lost their income due to the COVID-19 pandemic, the federal government has introduced the [Canada Emergency Response Benefit \(CERB\)](#), which will provide a taxable benefit of \$2,000 for a four-week period for up to 16 weeks. Please refer to RSM's [Funding Guide](#) for details.
2. The federal government's COVID-19 Economic Response Plan provides additional assistance to families with children by temporarily boosting [Canada Child Benefit payments](#). The maximum annual Canada Child Benefit payment amount will be increased by \$300 per child with the average overall increase of \$550 for the eligible families.
3. The one-time supplementary payment under the [Goods and Services Tax \(GST\) credit](#) will be provided on April 9, 2020. This payment will double the maximum annual [GST/HST credit](#) payment amounts for the benefit year 2019-20 benefit year. The extra payment amount will apply automatically if a taxpayer normally receives the GST/ HST credit and have filed a 2018 tax return. In brief, this measure will offer close to \$400 for single individuals and \$600 for couples if 2018 tax return has been filed.
4. The [Employment Insurance Regulations](#) were amended to offer assistance to those placed in quarantine by health officials due to COVID-19. Key amendments are:
 - The one-week waiting period has been waived temporarily as of March 15, 2020;
 - A claimant only needs to provide a declaration that a period of quarantine was imposed under the laws of Canada or a province by a person in authority to place themselves under quarantine instead of a medical certificate to access the EI sickness benefits.

[BACK TO TOP](#)

SUPPORT FOR EMPLOYERS

1. The federal government has launched [Canada Emergency Business Account](#) for assisting eligible small business and non-profit organizations with interest-free loans of up to \$40,000. [Applications](#) for loans started on April 9, 2020, and can be made by businesses through their banks and credit unions. If the loan is repaid by Dec. 31, 2022, 25 per cent of it will be forgiven, up to \$10,000. If the loan is not repaid by Dec. 31, 2022, the remaining balance will be converted to a three-year term loan at 5 per cent interest.
2. On April 11, 2020, the [COVID-19 Emergency Response Act, No. 2](#) received Royal Assent implementing [75 per cent Canada Emergency Wage Subsidy](#) introduced by the federal government. On March 25, 2020, the [COVID-19 Emergency Response Act](#) received royal assent, implementing the measures the federal government introduced before March 25, 2020 including the [10 per cent temporary wage subsidy](#) for employers.

The chart below summarizes the details of both the subsidies. RSM Canada has released a [Funding Guide](#) which can be referred to for further information.

Particulars	10% Subsidy	75% Subsidy
Legislation	Legislation enacted on March 25, 2020.	Legislation enacted on April 11, 2020.
Eligible Employer	An individual (other than a trust), certain partnership, a not-for-profit organization, a registered charity and a Canadian-controlled private corporation, eligible for the small business deduction.	<p>Individuals, taxable corporations, certain nonprofit organizations, registered charities, and partnerships consisting of eligible employers.</p> <p>Public-sector entities, such as governments, schools, and hospitals are excluded.</p>
Eligible Employee	An individual employed in Canada.	<p>An individual employed in Canada by the eligible entity during the qualifying period.</p> <p>However, an individual will not be an eligible employee in a qualifying period if that individual did not receive remuneration from the eligible employer for 14 or more consecutive days in the qualifying period.</p>
Eligible Periods	March 18, 2020 to June 19, 2020.	<p>Three initial eligible periods:</p> <ul style="list-style-type: none"> • <i>Period 1:</i> March 15 to April 11, 2020 • <i>Period 2:</i> April 12 to May 9, 2020 • <i>Period 3:</i> May 10 to June 6, 2020 <p>Eligible periods extended for additional periods up to Sept. 30, 2020.</p>
Revenue Requirements	Not applicable	Employer must have a drop of at least 15% of qualifying revenue in March 2020 and 30% of the qualifying revenue in April 2020 and May 2020. The reduction can be measured using any one of the following two benchmarks:

		<ol style="list-style-type: none"> 1. A general year-over-year approach; 2. The average revenue of Jan. and Feb. 2020.
Amount of subsidy	10% of eligible remuneration paid during the eligible period, up to a maximum of \$1,375 per employee and \$25,000 per employer.	Determined by the formula on an employee-by-employee basis depending on certain prescribed factors; generally available at a rate of 75% of eligible remuneration paid to employees, up to a maximum of \$847 per employee.
Application	No application is necessary. Instead, the employer reduces the income tax remittances by the subsidy amount.	Eligible employers to apply through My Business Account portal or a web-based application, when available.
Interaction of the 10% subsidy & the 75% subsidy	If an employer qualifies under both the Subsidy programs, the employer's benefit under the 10% Subsidy will remain the same and does not get affected.	If an employer qualifies under both the Subsidy programs, the employer's benefit under the 75% Subsidy will be reduced by an amount equal to the employer's benefit under the 10% Subsidy.
Taxability	Amount is taxable to the employer.	Amount is taxable to the employer.
Penalty provisions	No specific penalty provisions are proposed.	Abuse of the 75% Subsidy program may result in a penalty of up to 25% of the benefit received (plus full repayment) and up to five years imprisonment. Penalties/ punishments under existing provisions of the <i>Income Tax Act</i> will also apply if the employer makes a deceptive statement.

[BACK TO TOP](#)

[CALL CENTER SERVICES](#)

The CRA has made various changes to its [call center services](#) and has provided contact options to the taxpayer.

OUTREACH ACTIVITIES

1. The CRA is encouraging taxpayers to use the CRA's suite of secure [digital services](#) to interact with the CRA and providing [various options](#) to file taxes.
2. The CRA is adapting its [Outreach Program](#) to help individuals better understand their tax obligations and is also modifying its [Liaison Officer](#) service to a telephone-based service.
3. The CRA has made various requests regarding [correspondence, filing and payment procedures](#). All drop boxes not located at the Canada Revenue Agency's tax centers have been closed and the drop boxes at certain limited tax centers will be monitored regularly and remain open.

COLLECTIONS, AUDIT, OBJECTIONS AND APPEALS

CRA has changed processes in respect of: (1) [Collections on new debts](#); (2) [Audits](#); (3) [Objections, appeals and taxpayer relief](#); and (4) [Validation programs and verification activities](#). Please refer to RSM's [Funding Guide](#) for more details.

ELECTRONIC SIGNATURES

For the authorization forms [T183](#) or [T183CORP](#), the CRA will recognize electronic signatures as having met the signature requirements of the Income Tax Act.

INCOME TAX FILING AND PAYMENT DATES AND CHARITIES

The CRA has also provided relief related to Income tax filing and payment dates and for charities. These changes are described in sections that follow.

[BACK TO TOP](#)

Tax Filing and Payment Dates

CHANGES TO INCOME TAX FILING DEADLINES AND TAX PAYMENT DEADLINES FOR FEDERAL, QUEBEC AND ALBERTA RETURNS

Income tax returns filed by the new filing deadlines will not be subject to late-filing penalties. Interest will not accrue on any tax provided that it is paid by the new payment deadlines.

Taxpayer	Federal/ Province	Tax return filing deadline	Tax payment deadline
<u>Income tax filing and tax payment deadlines</u>			
Individuals (self-employed and others)	<i>Federal</i>	<p>For individuals other than self-employed individuals, the tax return filing deadline for a 2019 personal income tax and benefit return is extended from April 30, 2020 to June 1, 2020.</p> <p>For self-employed individuals or those who have spouses or common-law partners that are self-employed, the tax return filing deadline remains June 15, 2020.</p>	<p>For all individuals, the deadline to pay any tax owing for the 2019 taxation year is extended from April 30, 2020 to Sept. 1, 2020.</p> <p>The deadline for any instalment payments due on June 15, 2020 is extended to Sept. 1, 2020.</p>
	<i>Quebec</i>	The tax return filing deadline for a 2019 personal income tax is extended from April 30, 2020 to June 1, 2020.	<p>The deadline to pay any tax owing for the 2019 taxation year is extended from April 30, 2020 to Sept. 1, 2020.</p> <p>The deadline for any instalment payments due on June 15, 2020 is extended to Sept. 1, 2020.</p>
Corporations	<i>Federal</i>	If a corporation's tax return filing deadline is between March 19, 2020 and May 31, 2020, the deadline is extended to June 1, 2020 .	If a corporation's tax payment deadline is between March 18, 2020 and Aug. 31, 2020, the tax payment deadline is extended to Sept. 1, 2020 .
	<i>Quebec</i>	If a corporation's tax return filing deadline is between	If a corporation's tax payment and instalment deadline is

		March 17, 2020 and May 31, 2020, the deadline is extended to June 1, 2020 .	between March 17, 2020 and Aug. 31, 2020, the tax payment deadline is extended to Sept. 1, 2020 .
	<i>Alberta</i> <i>Corporate Income Tax Return (AT1)</i>	If a corporation's tax return filing deadline is between March 19, 2020 and May 31, 2020, the deadline is extended to June 1, 2020 .	If a corporation's tax payment deadline and instalment payment deadline is between March 18, 2020 and Aug. 31, 2020, the payment deadline is extended to Aug. 31, 2020 .
Partnerships	<i>Federal</i>	The deadline to file a partnership's information return is extended to May 1, 2020.	Not applicable
	<i>Quebec</i> <i>(TP-600-V)</i>	If a partnership's information return deadline, for the year ending 2019, is between March 17, 2020 and Apr. 30, 2020, the deadline to file is extended to May 1, 2020.	Not applicable
Trusts	<i>Federal</i> <i>(including the associated T3 information return)</i>	If a trust's taxation year end is Dec. 31, 2019, the filing due date is extended from March 31, 2020 to May 1, 2020. If a trust's tax return filing deadline is in April or May 2020, the deadline is extended to June 1, 2020. For all other trusts, the tax return filing deadline is unchanged.	If a trust's tax payment deadline or tax instalment deadline is between March 18, 2020 and Aug. 31, 2020, the payment or instalment deadline is extended to Sept. 1, 2020.
	<i>Quebec</i>	The deadline to file a trust's	A trust's deadline to pay 2019

	<i>(other than specified investment flow-through trusts)</i>	2019 tax return is extended to May 1, 2020.	taxes and the June 15, 2020 instalment payment is extended to Sept. 1, 2020.
Charities	<i>Federal</i>	If a charity's Form T3010 is due between March 18, 2020 and Dec. 31, 2020, the deadline to file Form 3010 is extended to Dec. 31, 2020.	Not applicable
	<i>Quebec (Registered Charities and Other donees Information Return)</i>	If a charity's Form TP-985.22-V is due between March 17, 2020 and Dec. 30, 2020, the deadline to file Form TP-985.22-V is extended to Dec. 31, 2020.	Not Applicable
Non-Resident Information return	<i>Federal</i>	The deadline to file a NR4 information return is extended from March 31, 2020 to May 1, 2020.	The tax payment deadline has not changed. Amounts must be paid by 15th of each month following an amount paid or credited by residents of Canada to non-resident persons.
Other Returns	<i>Federal (Information returns, elections, designations and information requests)</i>	For any other information return, elections, designations and information requests due between March 19, 2020 and May 31, 2020, the deadline is extended to June 1, 2020.	Not applicable
	<i>Quebec</i>	If a non-profit corporation's Form CO-17.SP and the Information Return for Tax-	Not applicable.

	<i>(Déclaration de revenus et de renseignements des sociétés sans but lucratif)</i>	Exempt Entities (TP-997.1-V) is due between March 17, 2020 and May 31, 2020, the deadline is extended to June 1, 2020 .	
Payroll remittances	<i>Federal</i>	No extension granted	No extension granted

[BACK TO TOP](#)

CHANGES TO INDIRECT TAX FILING DEADLINES AND TAX PAYMENT DEADLINES FOR FEDERAL, QUEBEC, BRITISH COLUMBIA, MANITOBA, SASKATCHEWAN AND NEWFOUNDLAND AND LABRADOR RETURNS

Federal/ Province	Type of Indirect tax	Tax return filing deadline	Tax payment deadline
<i><u>Indirect and other tax filing deadlines and payment deadlines</u></i>			
Federal	<i>Goods and Services Tax/Harmonized Sales Tax (GST/HST)</i>	No extension for filing GST/HST returns. However, no late filing penalty will be imposed where a return is filed late provided it is filed by June 30, 2020.	The deadline to remit GST/HST for the amounts due from March 27, 2020 to May 31, 2020 is extended to June 30, 2020 .
Quebec	<i>Quebec Sales Tax (QST)</i>	No extension. However, no late filing penalty will be imposed on returns due from March 27, 2020 to June 1, 2020 if they are filed by June 30, 2020.	The deadline to remit QST for the amounts due from March 27, 2020 to June 1, 2020 is extended to June 30, 2020.
British Columbia	<i>Provincial Sales Tax (PST)</i>	The deadline to file B.C. PST returns (including municipal and regional district tax) due from March 24, 2020 to Sept. 29, 2020 is extended to Sept. 30, 2020 .	The deadline to remit B.C. PST (including municipal and regional district tax) for the amounts due from March 24, 2020 to Sept. 29, 2020 is extended to Sept. 30, 2020 .
	<i>Other Indirect Taxes</i>	The deadline to file B.C. employer health tax, tobacco tax, motor fuel tax and carbon tax returns due from March 24, 2020 to Sept. 29, 2020 is extended to Sept. 30, 2020 .	The deadline to remit B.C. employer health tax, tobacco tax, motor fuel tax and carbon tax for the amounts due from March 24, 2020 to Sept. 29, 2020 is extended to Sept. 30, 2020 .

Manitoba	<i>Retail Sales Tax (RST)</i>	The deadline for monthly returns, for small- and medium-sized businesses with monthly PST remittances of no more than \$10,000, due on April 20, 2020 and on May 20, 2020, and for quarterly returns originally due on April 20, 2020 is extended to June 22, 2020 .	No extension. However, no penalties or interest will be imposed for small- and medium-sized businesses with monthly PST remittances of no more than \$10,000 until after June 22, 2020.
Saskatchewan	<i>Provincial Sales Tax</i>	No extension granted. However, no penalties or interest will be imposed if payment arrangements are in place by July 31, 2020.	The deadline to remit provincial sales tax (PST) is extended to July 31, 2020 for the following reporting periods, if payment arrangements are in place by July 31, 2020: <ol style="list-style-type: none"> 1. For monthly filers, amounts due for February, March and April 2020; 2. For quarterly filers, amounts due for the Jan. 1, 2020 to March 31, 2020. To qualify for the automatic deferral and waiver of penalty and interest, full payment or a payment arrangement must be in place by July 31, 2020. In addition, the Saskatchewan PST audit program and compliance office has suspended all activities until further notice.
Newfoundland and Labrador	<i>International Fuel Tax</i>	The deadline to file International Fuel Tax Agreement returns, from	The deadline to remit International Fuel Tax Agreement, from

	<i>Agreement return</i>	interjurisdictional carriers, for the quarter of Jan. 1, 2020 to March 31, 2020 is extended from April 30, 2020 to June 1, 2020 .	interjurisdictional carriers, for the quarter of Jan. 1, 2020 to March 31, 2020 is extended from April 30, 2020 to June 1, 2020 .
	<i>Other tax returns</i>	The deadline to file Gasoline Tax, Carbon Tax, Health and Post-Secondary Education Tax, Insurance Companies Tax, Mining and Mineral Rights Tax, Tax on Insurance Premiums and Tobacco Tax returns, due during the period between March 20, 2020 and May 31, 2020, is extended to June 23, 2020. This is applicable to all filing frequencies.	The deadline to remit Gasoline Tax, Carbon Tax, Health and Post-Secondary Education Tax, Insurance Companies Tax, Mining and Mineral Rights Tax, Tax on Insurance Premiums and Tobacco Tax, due during the period between March 20, 2020 and May 31, 2020, is extended to June 23, 2020. This is applicable to all filing frequencies' taxpayers.
Federal	<i>Customs duty and sale tax for Importers</i>	No extension	For statements of accounts for March, April and May 2020, the payment of customs duty and sales tax for importers is extended to June 30, 2020.

[BACK TO TOP](#)

Outstanding issues with federal initiatives

Certain issues relating to the federal initiatives are yet to be addressed. Taxpayers and other stakeholders including Canadian tax and accounting organizations have raised questions and suggestions with respect to the tax aspects of the economic response to the COVID-19 pandemic, including:

1. Whether the payment extension for income tax applies to taxes for corporations outside of Part I, such as Part IV and Part VI.1?
2. Will the GST return deadline be extended? There is no extension on GST returns filing deadline although the deadline for remitting GST was extended to the end of June 2020 and the CRA stated that it won't impose penalties where a return is filed late provided it is filed by June 30, 2020.

3. Can employees elect to stay on the existing Supplementary Unemployment Benefit Plan (SUBP) instead of Canada Emergency Response Benefit (CERB), and if so, how can employees get through the Employment Insurance (EI) system instead of being directed to the CERB?
4. Will the CRA treat the employee allowances and expenses, e.g., per diem allowance, as non-taxable amounts?
5. Will the CRA defer payment of taxes owing at the time of filing a voluntary disclosure application?
6. Outstanding issues with respect to Canada Emergency Wage Subsidy:
 - Can commercial trusts be considered as eligible employers?
 - How the revenue rule would work for a corporation that has made a functional currency election?
 - If part of the funding for operating charities comes from grants received from charitable foundations, is the failure to receive a grant due to the current economic situation considered a loss of revenue?
 - Whether a loss of revenue due to factors other than COVID-19 (pre-crisis issues such as the decline in oil prices) need to be differentiated?
 - Where the same employees work for different corporations in the group (i.e. they get separate T4s from each employer), how will the \$847 per week limit be calculated?
 - What changes will be required for year-end reporting, especially for purposes of the T4 summary that reconciles the amount withheld and reported on the T4 vs the income taxes remitted to the CRA?

[BACK TO TOP](#)

Selected provincial and municipal measures

Ontario

1. [Support for Families](#) program for families to support their children's learning. Applications are open and can be submitted [online](#).
2. [Support for Parents](#) program to provide financial assistance to parents on closure of schools. Applications can be submitted [online](#) or in paper mode.
3. Release of Ontario's one-year economic and fiscal update entitled, "[Ontario's Action Plan: Responding to COVID-19 \(March 2020 Economic and Fiscal Update\)](#)". RSM Canada has released [2020-2021 Ontario Action Plan commentary](#) capturing the changes introduced.
4. Doubling the payments made through the [Ontario Guaranteed Annual Income System \(GAINS\)](#), beginning April 2020 for a period of six months.

Quebec

1. [Incentive Program to Retain Essential Workers \(IPREW\)](#) for low-income earners to make up the difference between the CERB and an eligible individual's wages.

2. Extension of 90-day [time limit to file a notice of objection](#) to June 30, 2020.
3. Suspension of [time limit to file appeals](#) before the Court of Québec until the health emergency is lifted.
4. Extension of time limit for payment of [Mining tax](#).

Northwest Territories

1. [One-time emergency allowance](#) for income assistance recipients.
2. [Waiver of interest](#) on all late tax returns between March 15, 2020 and June 30, 2020.
3. [Excluding 'gifts and unearned income'](#) from the calculation of income until June 30, 2020.

Nova Scotia

1. [New programs](#) for providing financial assistance to self-employed and laid-off workers.
2. [Worker Emergency Bridge Fund](#) and [Small Business Impact Grant](#) for small businesses and social enterprises.

Prince Edward Island (PEI)

1. [Income Support Program](#) for individuals who lost their job or got laid-off.
2. [Special Situations Fund](#) for individuals who are not eligible for other federal and provincial funding support.
3. [Temporary Rental Assistance Benefit](#) for supporting renters and landlords.
4. [Emergency Income Relief Fund](#) for the self-employed individuals.
5. [Emergency Working Capital Financing](#) for small business.
6. [Emergency Relief Worker Assistance Program](#) for employers to assist their employed workers who have been impacted by reduced hours at work.

[BACK TO TOP](#)

British Columbia (B.C.)

1. [B.C. Emergency Benefit for Workers](#) to people who lost their income as a result of COVID-19.
2. [Emergency Relief Support Fund](#) for children and youth with special needs and their families.
3. Enhancing the [B.C. Climate Action Tax Credit](#).
4. [Delaying the tax changes announced in Budget 2020](#) following until further notice.
5. Delaying filing of [Carbon Tax Return – Inventory](#) (FIN 103) as the returns will not be processed at this time.

New Brunswick (NB)

1. [2020 New Brunswick Low-Income Seniors' Benefit](#) to assist low-income seniors.

2. [New Brunswick Workers Emergency Income Benefit](#) for workers or self-employed individuals.
3. [Emergency Bridging Fund](#) for Vulnerable Post-Secondary students.
4. [Government of New Brunswick Small Business Emergency Working Capital Program](#) to provide small business owners with working capital loans.

Manitoba

1. Extending the payroll remittance to [June 15, 2020](#) for small- and medium size businesses.
2. [Delaying until further notice](#) the tax changes that were scheduled to be effective as July 1, 2020.

Saskatchewan

1. [Saskatchewan Small Business Emergency Payment \(SSBEP\)](#) to help small and medium-sized businesses.

Alberta

1. Delaying the remittance of the [Alberta Tourism Levy](#) until Aug. 31, 2020.
2. Freezing the [Residential education property tax](#) rates at 2019 rates.
3. Deferring payment of non-residential [education property tax](#) for six months.
4. Various [measures](#) for employers and employees to appropriately respond to public health measures and remain attached to jobs respectively.
5. Delaying [Timber dues](#) up to six months to provide relief to forest companies.
6. Deferring [WCB premiums](#) until early 2021 for private sector employers.

Municipal measures

Many Canadian cities and municipalities are providing extensions, grace periods, or suspensions in respect of various municipal taxes including property taxes, education taxes and utility bills. More details of the measures taken by the municipal governments can be found at their respective websites.

[BACK TO TOP](#)



[Visit our resource centre >>](#)

SUBSCRIBE TO OUR NEWSLETTERS

SUBSCRIBE

HOW CAN WE HELP YOU?

Contact us by phone +1.855.420.8473 or submit your questions, comments or proposal requests

EMAIL US

CONTACT



Maria Severino
National Tax Leader



Clara Pham
Partner

RECENT TAX ALERTS

[Can home office expenses be deducted during COVID-19?](#)

Our professionals examine whether employees can deduct home office expenses and the required supporting documentation amid the pandemic.

April 08, 2020

[Tax updates in Canada in response to COVID-19](#)

Our tax alert summarizes the latest tax measures by federal and certain provincial government authorities amid the coronavirus pandemic.

April 02, 2020

Federal carbon levy ruled unconstitutional by Alberta Court of Appeal

Alberta becomes first province rule that the Greenhouse Gas Pollution Pricing Act is outside the federal government's legislative scope.

March 25, 2020

Canada becomes third country to ratify new NAFTA agreement

With the CUSMA trade agreement changes coming into effect soon, importers should take this opportunity to review their import process.

March 16, 2020

Treatment of foreign exchange gains on refund of income tax

The Canada Revenue Agency stated that a functional currency filer's FX gain on refund are on account of capital.

March 02, 2020

THE POWER OF BEING UNDERSTOOD AUDIT | TAX | CONSULTING

RSM Canada LLP is a limited liability partnership that provides public accounting services and is the Canadian member firm of RSM International, a global network of independent audit, tax and consulting firms. RSM Canada Consulting LP is a limited partnership that provides consulting services and is an affiliate of RSM US LLP, a member firm of RSM International. The member firms of RSM International collaborate to provide services to global clients, but are separate and distinct legal entities that cannot obligate each other. Each member firm is responsible only for its own acts and omissions, and not those of any other party. Visit rsmcanada.com/aboutus for more information regarding RSM Canada and RSM International.

© 2018 RSM Canada Operations ULC. All rights reserved.