

CCRA Payments Guide

CCRA Payments

MemberDirect's Payments function allows clients to make the following online tax remittances to CCRA (Canada Customs and Revenue Agency):

- GST/HST remittances
- Corporate tax remittances
- Payroll and source deductions

Clients can also view their CCRA filing and payment history.

CCRA Filing and Payments Page

When clients click on **Payments** tab and then on **CCRA Payments**, they will see the page shown in Figure 5-17. The page displays a summary of the client's CCRA accounts and provides access to the following functions:

- File tax information with CCRA
- Remit payments
- Add and delete CCRA tax accounts
- View filing and remittance history

Accounts	Payments	Transfers	Rates	Messages	My Profile																				
Pay Bills	CCRA Filing and Payments Logout Contact Us Help Print																								
Manage Bill Payees	You can file and pay your Goods and Services Tax / Harmonized Sales Tax (GST/HST) Return for Registrants (GST 34), remit your Goods and Services Tax / Harmonized Sales Tax (GST/HST) Remittance (GST 58), remit your Corporate Income Tax, and remit your Payroll Source Deductions. In each case we will transmit your filing or remittance information to the Canada Customs and Revenue Agency on your behalf.																								
Scheduled Payments	To get started you must add an account or accounts for the forms you wish to work with. Once you add an account, you will be provided with additional options enabling you to File or Remit, View Payment History, and Delete your account.																								
Stop Cheques	CCRA Tax Payment																								
CCRA Payments	<table><tbody><tr><td>GST Form 34 Account #898797196RT0001</td><td>File</td><td>View History</td><td>Add Account</td><td>Delete Account</td></tr><tr><td>GST Form 58 Account #898797196RP0001</td><td>Remit</td><td>View History</td><td>Add Account</td><td>Delete Account</td></tr><tr><td>Corporate Tax Account #898888797RC0001</td><td>Remit</td><td>View History</td><td>Add Account</td><td>Delete Account</td></tr><tr><td>Payroll Source Deduction Account #898888797RP0003</td><td>Remit</td><td>View History</td><td>Add Account</td><td>Delete Account</td></tr></tbody></table>					GST Form 34 Account #898797196RT0001	File	View History	Add Account	Delete Account	GST Form 58 Account #898797196RP0001	Remit	View History	Add Account	Delete Account	Corporate Tax Account #898888797RC0001	Remit	View History	Add Account	Delete Account	Payroll Source Deduction Account #898888797RP0003	Remit	View History	Add Account	Delete Account
GST Form 34 Account #898797196RT0001	File	View History	Add Account	Delete Account																					
GST Form 58 Account #898797196RP0001	Remit	View History	Add Account	Delete Account																					
Corporate Tax Account #898888797RC0001	Remit	View History	Add Account	Delete Account																					
Payroll Source Deduction Account #898888797RP0003	Remit	View History	Add Account	Delete Account																					

Figure 5-17: CCRA Filing and Payments Page

Viewing CCRA History

Clients can view their CCRA payment history by clicking on **View History** beside the CCRA account on the CCRA Filing and Payments page. The page shown in Figure 5-18 requests them to select a date range over which to display the payment history.

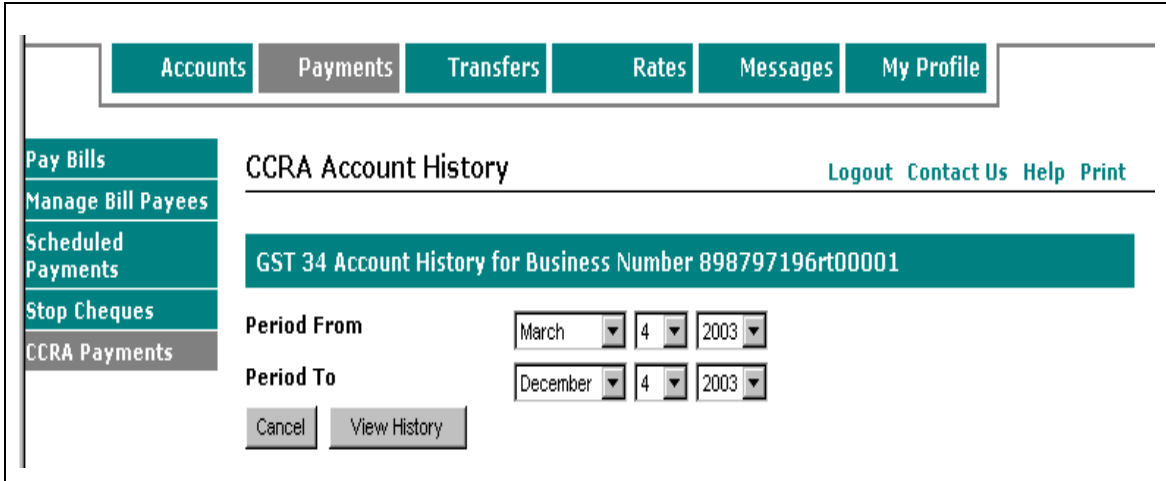


Figure 5-18: Date Range page for Viewing CCRA History

After clients select the From and To dates for the date and click on **View History**, MemberDirect will display their payment history as shown in Figure 5-19. To discontinue selecting a date range and return to the CCRA Filing and Payments page, clients click on **Cancel**.

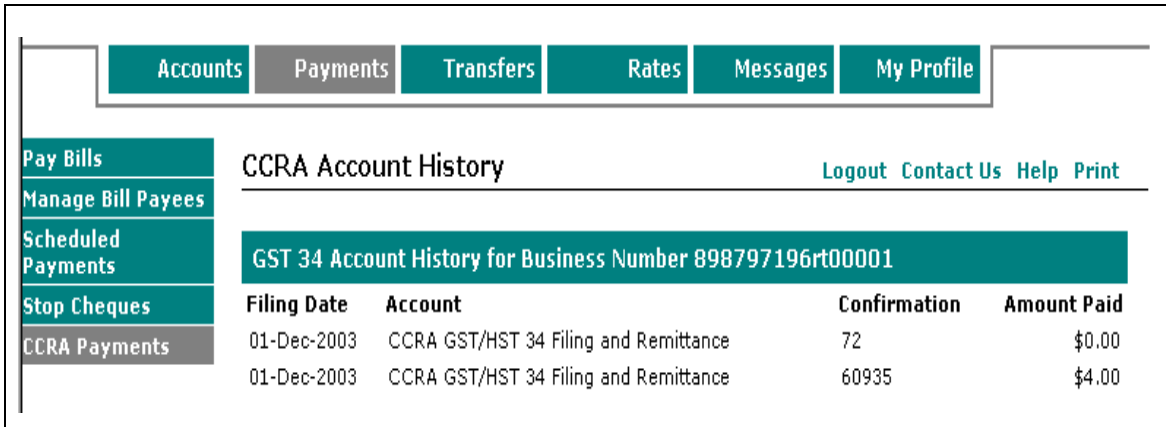


Figure 5-19: CCRA Account History page

Adding CCRA Accounts

Clients must set up their CCRA account information on MemberDirect before they can make CCRA payments. To do this, they click on **Add Account** on the CCRA Filing and Payments page (Figure 5-17) for the specific account type – GST Form 34, GST Form 58, Corporate Tax, or Payroll Source Deduction. The page shown in Figure 5-20 will be displayed.

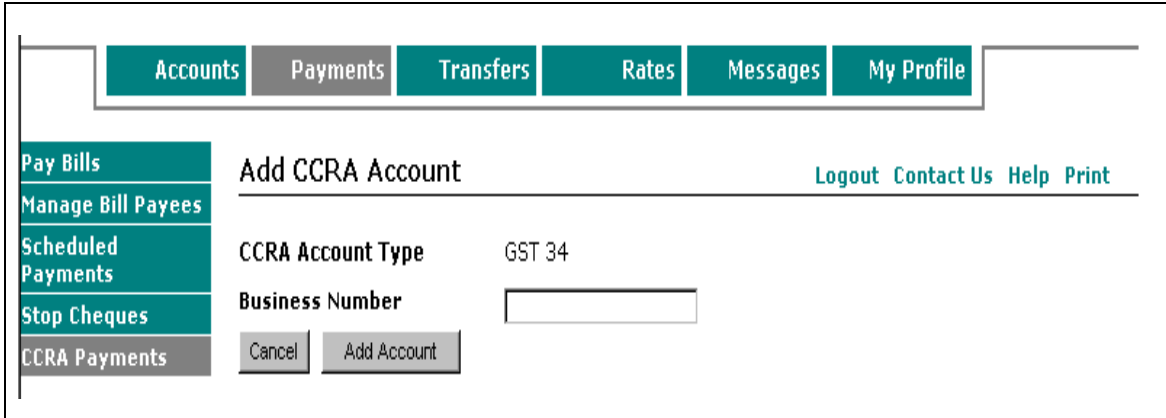


Figure 5-20: Add CCRA Account page

Clients will enter their CCRA account number in the **Business Number** box and click on **Add Account**. MemberDirect will display a message confirming it has created the new account, which will appear on the CCRA Filing and Payments page. If they click on **Cancel**, the CCRA Filing and Payments page will be displayed without creating a new account.

Deleting an Account

Clients can delete one of their CCRA accounts by clicking on **Delete Account** beside the account to be deleted on the CCRA Filing and Payments page (Figure 5-17). MemberDirect will display a page asking them to confirm the account to delete, as shown in Figure 5-21.

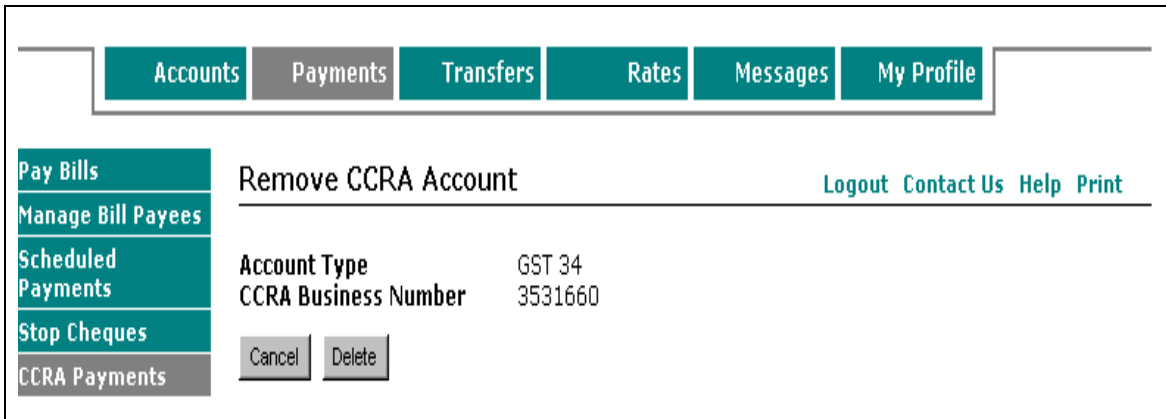


Figure 5-21: Remove CCRA Account

Clients will click on **Delete** to complete the deletion. MemberDirect will confirm that it has deleted the account, which no longer appears on the CCRA Filing and Payments page. If **Cancel** is clicked, the CCRA Filing and Payments page is displayed and the account is not deleted.

Making GST/HST Payments

Clients make payments to their GST or HST accounts through MemberDirect by clicking on their account under **GST Form 34** or **GST Form 58**. These forms correspond to hard copy GST Forms and perform slightly different functions. GST Form 34 is used to file or file and remit a GST payment, while GST Form 58 is used only to remit a payment.

GST Form 34

GST Form 34 allows clients to file GST/HST owing to CCRA with or without remitting a payment. To use this function, they click on **File** beside their GST/HST account under **GST Form 34** on the CCRA Filing and Payments page (Figure 5-17). MemberDirect will display the page shown in Figure 5-22.

Figure 5-22: GST Form 34 – Page One

The numbers on the page correspond to line numbers on the hard copy of the form, GST 34-2 E. Clients will enter the following information and click on **Continue** to display the page shown in Figure 5-23 which summarizes the information that clients enter on the previous page:

- A contact name for the payment

- The contact's phone number
- The reporting period
- The sales and other revenue being reports
- The amount of GST/HST collected or collectible
- The amount of any GST/HST adjustments
- The amount of input tax credits
- The amount of input tax credit adjustments
- The amount of installments and annual filer payments
- The amount of GST/HST due on acquisition of taxable real property
- Any self-assessed GST/HST

Clients will click on **Continue** to display the final GST Form 34 page, **Cancel** to return to the CCRA Filing and Payments page, or **Edit this information** to return to the previous page to make changes to its information.

Accounts	Payments	Transfers	Rates	Messages	My Profile
Pay Bills	File GST Form 34				Logout Contact Us Help Print
Manage Bill Payees	Busines Number	898797196rt00001			
Scheduled Payments	Contact Name	George Russell			
Stop Cheques	Contact Phone	604-555-5089			
CCRA Payments	Period From	November 1, 2003			
	Period To	November 30, 2003			
	Sales	\$2,000.00			
	GST	\$140.00			
	GST Adjustments	\$0.00			
	Input Tax	\$0.00			
	Input Tax Adjustment	\$0.00			
	Installments	\$0.00			
	GST Property	\$0.00			
	GST Self Assessed	\$0.00			
	Edit this information				
	<input type="button" value="Cancel"/>	<input type="button" value="Continue"/>			

Figure 5-23: GST Form 34 – Page 2

Figure 5-24 shows final page for GST Form 34. This page displays the information that the client entered and provides the following function buttons:

- Cancel** Return to the CCRA Filing and Payments page.
- File & Pay** Files the information and sends a payment to CCRA. Clients will enter and select the payment amount, account to debit, and the payment date on the page.
- File Only** Files the information with CCRA without sending a payment.
- Note:** If a GST Refund is being claimed, only the **Cancel** and **File Only** buttons will appear on the page.

When clients click on **File & Pay** or **File Only**, MemberDirect will ask them to confirm the action. If they confirm it, the transaction will be scheduled for processing and a confirmation page will be displayed showing a confirmation number for the payment.

If clients click on **File and Pay**, they will select the payment date and the account to debit for the payment. Clients can also change the payment amount that they entered on the first GST 34 page.

Accounts **Payments** **Transfers** **Rates** **Messages** **My Profile**

Pay Bills
Manage Bill Payees
Scheduled Payments
Stop Cheques
CCRA Payments

File GST Form 34 [Logout](#) [Contact Us](#) [Help](#) [Print](#)

The information below is your GST/HST Return for Registrants. We will file this return with the CCRA on your behalf. If you have a balance owing and wish to make a payment to the CCRA, please select an account to pay from, select a payment date, and click File & Pay. Please note that you can change the Payment Enclosed amount (Line 115) by entering a different amount in the Payment Amount field. If you have a balance owing but do not wish to make a payment to the CCRA at this time, click File Only. If you are claiming a refund your only option is to click File Only.

Contact Name George Russell
Business Number 898797196RT0001

GST/HST 34 Return for Registrants	
101 - Sales and Other Revenue	\$2,000.00
110 - Installments and Other Annual Filer Payments	\$0.00
111 - Rebates	\$0.00
205 - GST/HST Due on Acquisition of Taxable Real Property	\$0.00
405 - Other GST/HST to be Self-Assessed	\$0.00
105 - Total GST/HST and Adjustments for Period.	\$140.00
108 - Total ITCs and Adjustments	\$0.00
109 - Net Tax	\$140.00
114 - Refund Claimed	\$0.00
115 - Payment Enclosed	\$140.00

Pay Amount (Line 115)

Pay From

Payment Date

Figure 5-24: GST Form 34 – Page 3

GST Form 58

GST Form 58 is used to make remittances to CCRA. Clients can use this function to remit payments regardless of whether they have filed the information with CCRA. To use this function, they click on **Remit** beside their GST/HST account under **GST Form 58** on the CCRA Filing and Payments page. MemberDirect will display the page shown in Figure 5-25. Clients will enter or select the following information:

- A contact name for the payment
- The contract's phone number
- The start and end of the period that the payment covers
- The installment payment amount
- Any arrears payment

- Other payments
- Any audit assessment
- The net tax amount remitted
- The start and end of the reporting period
- The account to debit for the payment
- The payment date

Accounts	Payments	Transfers	Rates	Messages	My Profile
Pay Bills Manage Bill Payees Scheduled Payments Stop Cheques CCRA Payments	<h2>Remit GST Form 58</h2> <p style="text-align: right;">Logout Contact Us Help Print</p> <p>The Goods and Services Tax / Harmonized Sales Tax (GST/HST) Remittance is used to remit a payment without filing a return. To begin, enter your contact name, phone, reporting period and enter the amount of each specific type of payment you are making in the appropriate field.</p> <p>If you are an annual filer, enter the amount of the installment payment in the Installment Payment field. To make a payment to be applied against an outstanding GST/HST debt, enter the amount in the Arrears Payment field. If you are making a payment for a purpose other than the specified payment types, enter the amount in the Other Payment field. To make a payment to be applied against an audit assessment, enter the amount in the Audit Assessment field. If you want to make a net tax remittance for a specific reporting period, enter the amount in the Net Tax Remittance field and select your Reporting Period From and Reporting Period To dates.</p> <p>Select an account to pay from, select a payment date, and click Continue.</p> <p>Business Number 898797196RT0001</p> <p>Contact Name <input type="text" value="George Russell"/></p> <p>Contact Phone <input type="text" value="604"/> <input type="text" value="555"/> <input type="text" value="1234"/></p> <p>Period From <input type="text" value="January"/> <input type="text" value="1"/> <input type="text" value="2004"/></p> <p>Period To <input type="text" value="January"/> <input type="text" value="31"/> <input type="text" value="2004"/></p> <p>Installment Payment <input type="text" value="140.00"/></p> <p>Arrears Payment <input type="text" value="0"/></p> <p>Other Payment <input type="text" value="0"/></p> <p>Audit Assessment <input type="text" value="0"/></p> <p>Net Tax Remittance <input type="text" value="140.00"/></p> <p>Reporting Period From <input type="text" value="January"/> <input type="text" value="1"/> <input type="text" value="2004"/></p> <p>Reporting Period To <input type="text" value="January"/> <input type="text" value="31"/> <input type="text" value="2004"/></p> <p>Pay From <input type="text" value="ELECTRONIC PACKAGE 002 [Balance: \$2,456.37]"/></p> <p>Payment Date <input type="text" value="January"/> <input type="text" value="30"/> <input type="text" value="2004"/></p> <p><input type="button" value="Cancel"/> <input type="button" value="Continue"/></p>				

Figure 5-25: GST Form 58 – Page 1

Clients will enter the required information and click on **Continue** to display the page shown in Figure 5-26, which summarizes the information that they entered on the previous page.

Accounts **Payments** Transfers Rates Messages My Profile

Pay Bills
Manage Bill Payees
Scheduled Payments
Stop Cheques
CCRA Payments

Remit GST Form 58 [Logout](#) [Contact Us](#) [Help](#) [Print](#)

Confirm your GST 58 information, including your Pay Amount, Pay From account, and Payment Date and click Remit to confirm your payment. To make any changes to your information, click on the "Edit this information" link.

Business Number	898797196RT0001
Contact Name	George Russell
Contact Phone	604-555-1234
Period From	January 1, 2004
Period To	January 31, 2004
Installment Payment	\$140.00
Arrears Payment	\$0.00
Other Payment	\$0.00
Audit Assessment	\$0.00
Net Tax Remittance	\$140.00
Reporting Period From	January 1, 2004
Reporting Period To	January 31, 2004
Pay Amount	\$280.00
Pay From	ELECTRONIC PACK
Payment Date	January 30, 2004

[Edit this information](#)

Clients click here to change the payment information

Figure 5-26: GST Form 58 – Page 2

Clients will click on one of the following buttons at the bottom of the page.

- Remit** Files the payment information and sends a payment to CCRA.
- Cancel** Return to the CCRA Filing and Payments page.

Clients use this page to confirm the payment information and if it is correct, click the **Remit** button. If required, they can change the payment information by clicking on **Edit this information**.

When clients click on **Remit**, MemberDirect will display a confirmation page, showing a confirmation number for the transaction, as shown in Figure 5-27.

Accounts **Payments** Transfers Rates Messages My Profile

Remit GST Form 58 [Logout](#) [Contact Us](#) [Help](#) [Print](#)

Account Number 233023 Branch 6 **Date** Friday, January 30, 2004

Your GST 58 Payment (business #898797196RT0001) of \$280.00, paid from your ELECTRONIC PACKAGE 002 account, dated January 30, 2004, has been completed.

Your payment confirmation number is 223223.

A MemberDirect® product.

Figure 5-27: GST Form 58 - Confirmation

Making Corporate Tax Payments

Clients that have a business account and a corporate tax account set up on MemberDirect can pay their corporate taxes by clicking on **Remit** beside their corporate account under **Corporate Tax** on the CCRA Filing and Payments page. MemberDirect will display the page shown in Figure 5-28.

Accounts	Payments	Transfers	Rates	Messages	My Profile
Pay Bills Manage Bill Payees Scheduled Payments Stop Cheques CCRA Payments	<h2>Remit Corporate Tax</h2> <p style="text-align: right;">Logout Contact Us Help Print</p> <p>To begin your Corporate Tax Remittance, enter your remittance information and payment amount, select an account to pay from, select a payment date, and click Continue.</p> <p>Business Number 898888797RC0005</p> <p>Contact Name <input type="text" value="George Russell"/></p> <p>Payment Type <input type="text" value="Payment on Filing"/></p> <p>Fiscal Period End Date <input type="text" value="January"/> <input type="text" value="30"/> <input type="text" value="2004"/></p> <p>Pay Amount <input type="text" value="250.00"/></p> <p>Pay From <input type="text" value="ELECTRONIC PACKAGE 002 [Balance: \$2,176.37]"/></p> <p>Payment Date <input type="text" value="January"/> <input type="text" value="30"/> <input type="text" value="2004"/></p> <p><input type="button" value="Cancel"/> <input type="button" value="Continue"/></p>				

Figure 5-28: Remit Corporate Tax – Page One

Clients will enter or select the following information about the payment and then click on **Continue** to display the page shown in Figure 5-29:

- A contact name for the payment
- The payment type – *Installment*, *Arrears/Amount Owing*, or *Payment on Filing*
- The end date of the fiscal period
- The payment amount
- The account to debit for the payment
- The payment date

Client can return to the CCRA Filing and Payments page by clicking on **Cancel**.

Figure 5-29 shows the final page for corporate tax payments. This page displays the information that the client entered on the previous page and provides the following function buttons:

Remit Files the information and sends a payment to CCRA.

Cancel Return to the CCRA Filing and Payments page.

Clients use this page to confirm the payment information and if it is correct, click the **Remit** button. If required, they can change the payment information by clicking on **Edit this information**.



Figure 5-29: Remit Corporate Tax – Page Two

When clients click on **Remit**, MemberDirect will display a confirmation page, showing a confirmation number for the transaction, as shown in Figure 5-30.

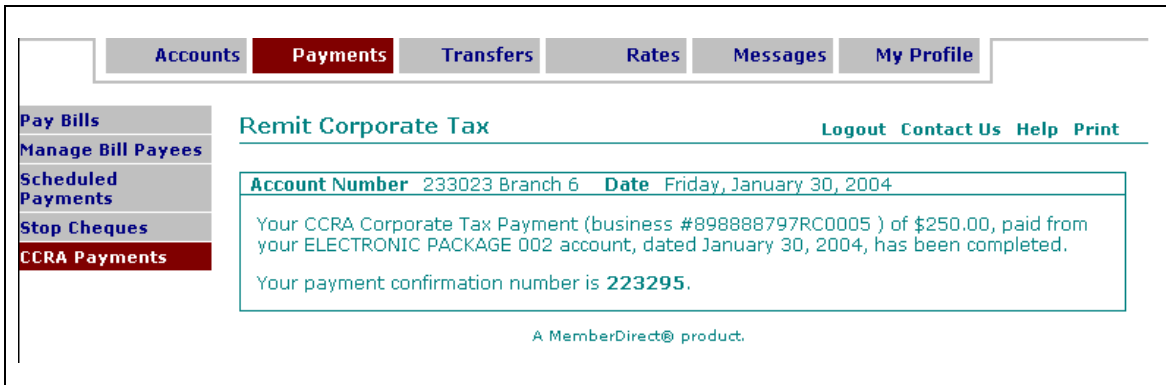


Figure 30: Remit Corporate Tax – Confirmation

Remitting Payroll and Source Deductions

Clients that have a business account and a payroll source deduction tax account set up on MemberDirect can pay their payroll source taxes by clicking on **File** beside their account under **Payroll Source Deduction** on the CCRA Filing and Payments page (Figure 5-17). MemberDirect will display the page shown in Figure 5-31.

Figure 5-31: Remit Payroll Source Deduction – Page One

Clients will enter or select the following information about the payment and the click on **Continue** to display the page shown in Figure 5-32:

- A contact name for the payment
- The payment type – *Current Year*, *Arrears/Amount Owing*, or *Payment on Filing*
- The gross payroll amount
- The remittance type – *Regular*, *Accelerated – Threshold 1*, or *Accelerated – Threshold 2*
- The end date of the fiscal period. Clients must enter a valid fiscal period end date depending on the type of remittance being made, as shown below.

Remittance Type	Valid End Date for Fiscal Period
Regular	Last day of the month
Accelerated -Threshold 1	15th or last of day of the month
Accelerated -Threshold 2	7th, 14th, 21st, or the last day of the month

- The number of employees in the latest pay period
- The payment amount
- The account to debit for the payment
- The payment date

Client can return to the CCRA Filing and Payments page by clicking on **Cancel**.

Figure 5-32 shows the second page for payroll source deduction payments. This page displays the information that the client entered on the previous page and provides the following function buttons:

Remit Files the information and sends a payment to CCRA.

Cancel Return to the CCRA Filing and Payments page.

Clients use this page to confirm the payment information and if it is correct, click the **Remit** button. If required, they can change the payment information by clicking on **Edit this information**.

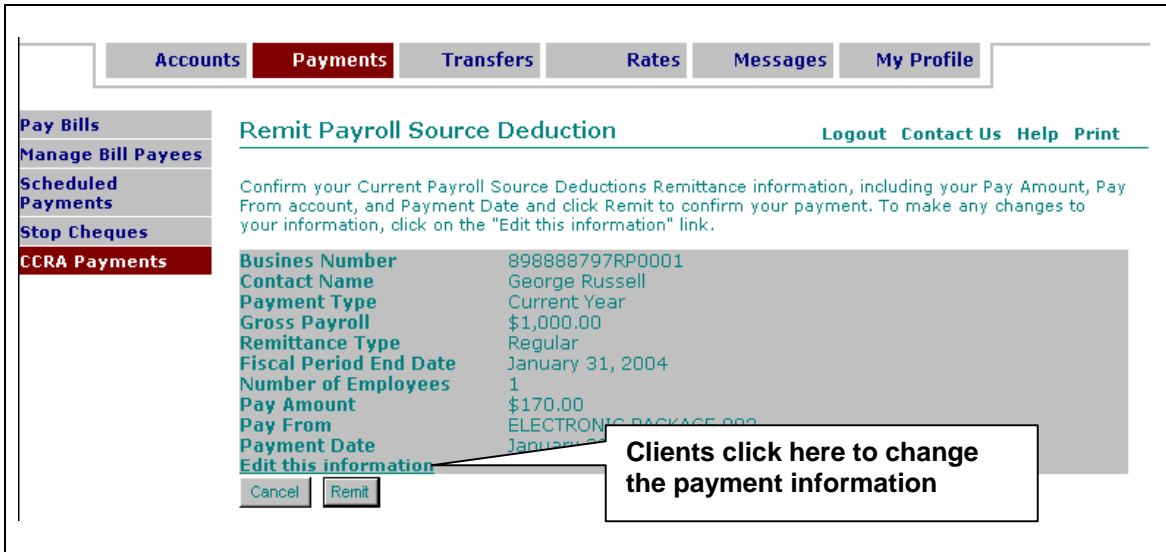


Figure 32: Remit Payroll Source Deduction – Page Two

When clients click on **Remit**, MemberDirect will display a confirmation page, showing a confirmation number for the transaction, as shown in Figure 5-33.

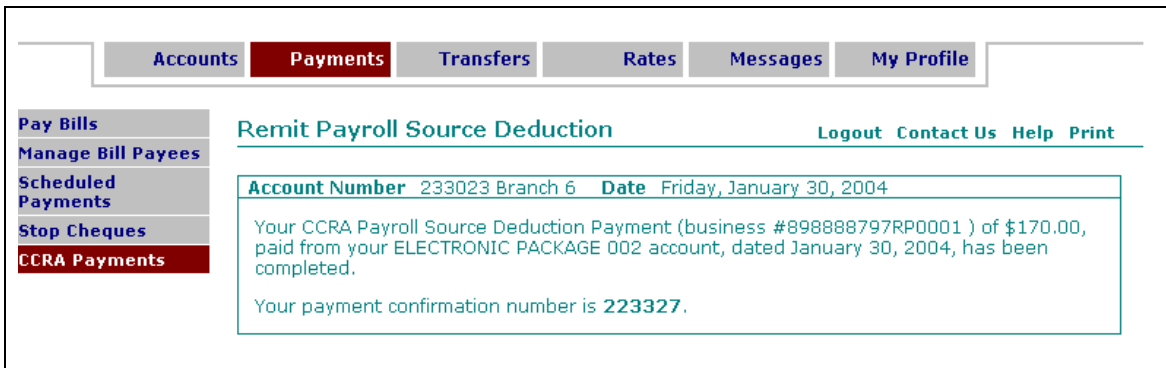


Figure 33: Remit Payroll Source Deduction – Confirmation

Future-dated CCRA Payments

As with other payments made through MemberDirect, clients can set up future-dated CCRA payments. If a client cancels a future-dated GST 34 payment, the filing information will still be sent to CCRA even though the payment itself will be cancelled. If a non-GST 34 payment is cancelled, no information is sent to CCRA.

Similarly, if there are not sufficient funds in the source account when a future-dated payment is to be made, no payment will be made and if the payment is GST 34, the filing information will still be sent to CCRA.

CCRA Payment System Problems

Two types of system errors may occur when MemberDirect attempts to process a CCRA payment. First, as with other types of payments, the bill payment system may not be available. In this case, no payment is made nor is any information sent to the CCRA. The client may re-enter the payment information at a later time.

The second type of system concerns the CCRA system. The payment portion of a CCRA payment may be successful, but the CCRA system is unavailable or fails at some point. At this point, the payment has been made, but the status of the filing or remittance message to the CCRA is unknown. In this case, the client will be notified to contact their branch. If the message was not sent to the CCRA, the funds will normally be returned to the client's account within two to four business days by an offline system.