



## INSTRUCTION GUIDE

For completion of General, Special and Electronic Property Transfer Tax Returns

The explanations provided in this guide represent a brief summation of the law. Where there is a conflict between the wording in this guide and the *Property Transfer Tax Act* and Regulations, the statute shall prevail.

### GENERAL INFORMATION

Tax is payable by the purchaser or transferee at the time the application to register a transfer is presented to the Land Title Office. An original Property Transfer Tax Return must accompany every application to register a taxable transaction at a Land Title Office. Photocopies of the return will **not** be accepted under any circumstances.

A **GENERAL** tax return (**FIN 579 General**) is used when an exemption from tax is not being claimed. A **SPECIAL** tax return (**FIN 579 Special**) is used when an exemption is being claimed or where the transitional rate of tax is being paid. A different tax return (**FIN 269**) and instruction guide (**FIN 269 Guide**) must be used if an exemption under the **First Time Home Buyers' (FTHB) Program** is being claimed. In all cases, the tax return must be signed by the transferee or person with authority to sign on behalf of the transferee.

**NOTE: Refer to page 5 of the guide for specific details regarding the electronic tax return.**

If a tax return is not completed and the tax not paid to the Registrar, the application to register your transaction may be refused by the Land Title Office. Payment must be in cash or by cheque made payable to the Land Title and Survey Authority of British Columbia.

**Assistance in completing the tax return may be obtained by telephoning the Property Transfer Tax Administrator's Office at 250 387-0604. Information regarding return completion is also available on our website at: [www.sbr.gov.bc.ca](http://www.sbr.gov.bc.ca)**

### TRANSACTIONS REQUIRING A PROPERTY TRANSFER TAX RETURN

A return must be filed with an application to register any of the following at a Land Title Office:

- a transfer of an estate in fee simple
- a change of name application under Section 191 of the *Land Title Act* as it applies to an Amalgamation, however affected
- an agreement for sale
- a cancellation of an agreement for sale
- a life estate
- a lease
- an assignment of a lease
- a foreclosure
- a Crown grant
- a lease modification agreement
- a Crown lease

### EXEMPTIONS

Transactions listed below are exempt from tax. Section F of the **SPECIAL** tax return must be completed and the appropriate exemption code entered at line F2. On the electronic tax form, the first field "Are you claiming an exemption?" must be completed.

**A review is made of exemption claims to ensure compliance with the legislation. If the requirements of the exemption claimed are not met in their entirety an assessment of tax will be issued.**

### DEFINITIONS

**Note:** Exemption Codes 05, 06, 40, 41, and 42 apply only to **related individuals**.

A **related individual** includes **only** the following:

a person's spouse (further defined below), child, grandchild, greatgrandchild, parent, grandparent or greatgrandparent, the spouse of a person's child, grandchild or greatgrandchild, or the child, parent, grandparent or greatgrandparent of a person's spouse.

A **spouse** means a person who is married to another person, or is living and cohabiting with another person in a marriage-like relationship, including a marriage-like relationship between persons of the same gender, and has been living and cohabiting in that relationship for a continuous period of at least 2 years.

**Related individuals** must be Canadian citizens or permanent residents as defined in the *Immigration and Refugee Protection Act* (Canada) [section 14(1)].

**Note:** Exemption codes 07 and 18 apply only to transfers between related individuals (see definition above), siblings or spouses of siblings.

Siblings and spouses of siblings must be Canadian Citizens or permanent residents as defined in the *Immigration and Refugee Protection Act* (Canada). [Section 14(1)]

### PRINCIPAL RESIDENCE EXEMPTIONS

For the purpose of these exemptions, a person can have only one principal residence at a time.

The transfer of a principal residence between related individuals may be exempt in full or in part if **all** of the restrictions outlined in the individual exemptions are met. In order to qualify as a principal residence, the improvements on the property must be designed to accommodate 3 or fewer families.

**For 05, 40, 41 and 42 exemption claims:** A **full** exemption is granted only where all of the improvements are classified as residential by British Columbia Assessment and the land does not exceed 0.5 hectares (1.24 acres) in size. A **partial** exemption may be available for properties which do not meet this description. Complete section J of the **SPECIAL** tax return or section H on the electronic tax return to determine the amount of the partial exemption as explained below.

05 A transfer of a principal residence, or an interest in a principal residence, to a related individual where either the transferee or the transferor resided on the property for the six months immediately prior to the transfer and the transferor is not a trustee referred to in sections 14(3)(c), (d) or (e). May not be fully exempt (see calculation section on page 2) [section 14(3)(b)].

- 40 A transfer of a principal residence, or an interest in a principal residence, from a trustee of a deceased's estate, who is registered as such under the *Land Title Act*, to a beneficiary of the estate who was a related individual of the deceased at the time of death and immediately before the deceased's death the land transferred was the principal residence of the deceased or had been the principal residence of the beneficiary for a continuous period of at least six months. May not be fully exempt (see calculation section below) [section 14(3)(c)].
- 41 A transfer of a principal residence, or an interest in a principal residence, from a trustee of a trust settled in the lifetime of the settlor, who is registered as such under the *Land Title Act*, to a beneficiary of the trust who is a related individual to the settlor of the trust and the land transferred has been the principal residence of the settlor or the beneficiary for a continuous period of 6 months immediately prior to the transfer. May not be fully exempt (see calculation section below) [section 14(3)(d)].
- 42 A transfer of a principal residence, or an interest in a principal residence, from a trustee of a trust settled in the lifetime of the settlor, who has been continuously registered as such under the *Land Title Act* since August 18, 1990, to a beneficiary of the trust who is a related individual to the settlor of the trust, and the land transferred was the principal residence of the settlor of the trust. May not be fully exempt (see calculation section below) [section 14(3)(e)].

## CALCULATION OF PRINCIPAL RESIDENCE EXEMPTION AMOUNT

**Note:** All land sizes must be converted to hectares.

A transfer is fully exempt where:

1. All the improvements (buildings) on the land are classified as residential by British Columbia Assessment.
2. The land does not exceed 0.5 hectares (1.24 acres) in size.

A partial exemption is available where:

1. The improvements (buildings) are not all classified as residential. Only the fair market value of buildings classified as residential is to be included in the exempt amount.
2. The land exceeds 0.5 hectares in size. The exempt portion of land is restricted to the value of the 0.5 hectare portion. This portion is calculated by dividing the fair market value of the bare land by the total area (in hectares), multiplying the result by 0.5 hectares.

Section J of the SPECIAL tax return or section H on the electronic tax return sets out the partial exemption calculation.

## OTHER EXEMPTION CODES

- 00 If there is more than one applicable exemption, claim this code and provide details in an attached letter.
- 06 A transfer of a recreational residence where, regardless of the interest in the parcel being transferred, the parcel has a fair market value of no more than \$275,000 (effective March 31, 1998) and is 5 hectares or less:
- to a related individual provided the transferor is not a trustee referred to in sections 14(3)(c), (d) or (e) [section 14(3)(a)], or
  - from a trustee of a deceased's estate, who is registered as such under the *Land Title Act*, to a beneficiary who was a related individual of the deceased at the time of death and immediately before the deceased's death the land transferred was the deceased's recreational residence [section 14(3)(c)], or
  - from a trustee of a trust settled in the lifetime of the settlor, who is registered as such under the *Land Title Act*, to a beneficiary who is a related individual to the settlor of the trust [section 14(3)(d)].
- 07 A transfer of a family farm:
- to a related individual, a sibling or a spouse of a sibling provided the transferor is not a trustee referred to in sections 14(3) (c.2) or (d.2) [Section 14(3)(a)], or
  - from a trustee of a deceased's estate, who is registered as such under the *Land Title Act*, to a beneficiary who, at the time of the deceased's death, was a related individual of the deceased, a sibling of the deceased or a spouse of a sibling of the deceased and immediately before the deceased's death the land transferred was the deceased's family farm [Section 14(3)(c.2)], or
  - from a trustee of a trust settled in the lifetime of the settlor, who is registered as such under the *Land Title Act*, to a beneficiary who is a related individual of the settlor, a sibling of the settlor, or a spouse of a sibling of the settlor and the land transferred is a family farm. [Section 14(3)(d.2)]
- 08 A transfer to the survivor of a joint tenancy as a result of the death of a joint tenant [section 14(3)(m)].
- 09 A transfer to a personal representative of the deceased (administrator or executor) where the property transferred is part of the deceased's estate [section 14(3)(q)].
- 10 A transfer to a trustee, who is registered as such under the *Land Title Act*, by two or more registered owners of adjacent parcels of land in order to complete a plan of subdivision and the transfer(s) back to the original owners after registration of the plan of subdivision provided there is no change in each original owner's proportionate share of the fair market value of the land held before and after subdivision [section 14(4)(k) and (k.1)]. **Information Bulletin PTT 006** provides important information on this exemption. The bulletin is also available on our website at: [www.sbr.gov.bc.ca](http://www.sbr.gov.bc.ca)
- 12 A transfer:
- to a trustee in bankruptcy of land which forms part of the estate of the bankrupt [section 14(3)(n)], or
  - of the same land from the trustee back to the bankrupt [section 14(3)(o)], or
  - of a property, which was the principal residence of the bankrupt immediately before bankruptcy, from the trustee to the spouse or former spouse of the bankrupt [section 14(3)(p)],
- if no consideration for the transfer is paid by, or on behalf of, the transferee. The Administrator will, by separate mailing, seek a declaration from the Trustee in Bankruptcy.
- 13 A transfer of the vendor's interest under an agreement for sale, if the transferee is not the purchaser under the agreement for sale [section 14(4)(l)].

- 14 A transfer made in accordance with a registered agreement for sale where the purchaser under the agreement for sale, or their assignee, is the transferee and where tax was paid at the time the agreement for sale or assignment of the agreement for sale was registered, as the case may be [section 14(3)(l)].
- 15 A transfer made in accordance with a written separation agreement or a court order under the *Family Relations Act* where the transferee and transferor are spouses or former spouses of each other. Attach a copy of the signed separation agreement, court order or divorce decree to the tax return [section 14(3)(h)].
- 16 A transfer changing a joint tenancy to a tenancy in common where the persons holding the interests remain the same after the transfer as before, and each person owning an interest in the land after the transfer has an interest equal to that of the other owners [section 14(3)(i)].
- 17 Registration of a lease agreement with a term of the 30 years or less, including all extensions, remaining at the date of registration of the agreement [section 14(4)(o)].
- 18 A transfer of a family farm:
- to a family farm corporation provided the transferor is not a trustee referred to in sections 14(3)(c.1) or (d.1) if the transferor is the sole shareholder of the family farm corporation, or if each of the other shareholders of the family farm corporation is a related individual of the transferor; a sibling of the transferor; or, a spouse of a sibling of the transferor, and the land transferred is a family farm [Section 14(3)(f)], or,
  - from a family farm corporation if the transferee is the sole shareholder of the family farm corporation, or if the transferee is a related individual, a sibling, a sibling of a spouse or the spouse of a sibling of each other person who is a shareholder of the family farm corporation, and the land transferred is a family farm [Section 14(3)(g)], or,
  - from a trustee of a deceased's estate, who is registered as such under the *Land Title Act*, to a family farm corporation if, at the time of the deceased's death, the relationship between the deceased and each other person, if any, who is a shareholder of the family farm corporation was one of the following: the shareholder was a related individual of the deceased; the shareholder was a sibling of the deceased; or, the shareholder is a spouse of a sibling of the deceased, and immediately before the deceased's death the land transferred was the deceased's family farm [Section 14(3)(c.1)], or
  - from a trustee of a trust settled in the lifetime of the settlor, who is registered as such under the *Land Title Act*, to a family farm corporation if, at the time of the transfer, the relationship between the settlor and each other person, if any, who is a shareholder of the family farm corporation is one of the following: the shareholder is a related individual of the settlor; the shareholder is a sibling of the settlor; or, the shareholder is a spouse of a sibling of the settlor, and the land transferred is the settlor's family farm. [Section 14(3)(d.1)]
- 19 A transfer by which land reverts, escheats or forfeits to the Crown, or the transfer back to the original owner [section 14(3)(k)].
- 20 A transfer to a regional district, a municipality, an improvement district, the Islands Trust, a board of school trustees as defined in the *School Act*, a francophone education authority as defined in the *School Act*, the Okanagan Basin Water Board, a water users' community as defined in the *Water Act*, a regional hospital district, a library board as defined in the *Library Act*, a greater board as defined in the *Community Charter* or any board incorporated by letters patent that provides services similar to those of a greater board [section 14(3)(s)].
- 21 A transfer of a life estate, where the transferee of the life estate transferred the fee simple estate in the property to the transferor of the life estate in a concurrent transaction [section 14(3)(r)].
- 22 A transfer to a "registered charity" as defined by section 248(1) of the *Income Tax Act* (Canada) if the land will be used for a charitable purpose. Please provide the charity's income tax registration number at Item F2 of the Special Return or line G2 on the electronic tax return [section 14(4)(b)].
- A transfer to a person if:
- the land is held by the person for a congregation, religious organization or religious society under the *Trustee (Church Property) Act*, the *Lutheran Student Foundation of British Columbia Act*, *The United Church of Canada Act*, or *An Act respecting the President of the Lethbridge Stake of the Church of Jesus Christ of Latter-day Saints* (Canada),
  - the congregation, religious organization or religious society is a registered charity as defined in section 248(1) of the *Income Tax Act* (Canada), and
  - the land will be used for a charitable purpose. [Section 37(2)(b)]
- 23 A transfer to:
- a board or council as defined by section 1 of the *Health Authorities Act* [section 14(4)(a)], or
  - a "designated educational institution" as defined in section 118.6(1)(a) of the *Income Tax Act* (Canada) where the land being transferred will be used for an educational purpose [section 14(4)(c)], or
  - a corporation established under the *University Foundations Act* or the *Trinity Western University Foundation Act* [section 14(4)(d)], or
  - the corporation established under Part 3 of the *Hospital Act* [section 14(4)(e)], or
  - the corporation continued under section 2 of the *Health Research Foundation Act* [section 14(4)(f)], or
  - the corporation established under the *Library Foundation of British Columbia Act* [section 14(4)(g)], or
  - the corporation established under the *Cultural Foundation of British Columbia Act* [section 14(4)(h)], or
  - an educational institution that receives grants under the *Independent School Act*, if the land being transferred will be used for an educational purpose [section 14(4)(i)], or
  - the corporation or the committee established under the *First Peoples' Heritage, Language and Cultural Act* [section 14(4)(j)].
- 25 A transfer from a settlor to the Public Guardian and Trustee, or a trustee that is a trust company under the *Financial Institutions Act* authorized to carry on trust business by an authorization under that Act, if:
- the settlor is a natural person,
  - the settlor was the registered owner of the fee simple interest in the land immediately before the transfer to the trustee,
  - the administration of the trust estate is for the sole benefit of the settlor, and
  - on the termination of the trust, the land reverts to the settlor or to the executor or administrator of the settlor's estate [section 14(4)(p)].
- A transfer from a trustee of a trust referred to in 14(4)(p) to the settlor of the land being transferred [section 14(4)(p.1)].

A transfer to the Public Guardian and Trustee if:

- the land transferred is to be held in trust for the sole benefit of a minor,
- the minor is a related individual of the transferor or of the person whose estate is the transferor, and
- the land transferred is a family farm or a recreational residence or was the principal residence of the transferor, or the person whose estate is the transferor, or of the minor. [Section 14(4)(p.2)]

A transfer from the Public Guardian and Trustee if:

- the land was held in trust for the sole benefit of a minor, and
- the transferee is the beneficiary of the trust. [Section 14(4)(p.3)]

26 A transfer from a transferor to a transferee, each of whom is registered under the *Land Title Act* as a trustee of the land, if the change in trustee is for reasons that do not relate, directly or indirectly, to a change in beneficiaries or in a class of beneficiaries or a change in the terms of the trust [section 14(4)(q)].

**Note:** If this exemption is claimed the administrator may, by separate mailing, seek a declaration from the transferor and the transferee.

27 A conveyance that is a Crown Grant confirmed in writing by Land and Water British Columbia Inc. prior to November 1, 1987. Please attach a copy of the letter of commitment or offer to purchase verifying that the grant was agreed to in writing prior to November 1, 1987 [section 5(2)(v.4) Dec. 5/94 consolidation].

28 A transfer where the government of British Columbia is the transferor and the transaction has been designated by the Minister of Finance as exempt from payment of tax under this Act. Please attach a copy of the Minister's designation [section 14(3)(v)].

29 A transfer to a mortgagee, if the mortgagee was the immediately preceding registered owner of the property [section 14(4)(m)].

30 A transfer arising from the cancellation of an agreement for sale where the transferee is the original vendor under the agreement for sale [section 14(4)(n)].

31 A transfer consisting of a lease, sublease, or right to occupy premises, coupled with a concurrent transfer of the estate in fee simple or a right to purchase the estate in fee simple to the same land, and the lessee and the transferee are the same and tax was paid on the registration of the transfer or the right to purchase [section 14(4)(v)].

32 A transfer to a veteran or the spouse, or surviving spouse of a veteran from the Director of the *Veterans' Land Act (Canada)* [section 14(4)(r)].

34 A transfer, immediately following the registration of a subdivision of a single parcel of land into smaller parcels, if each transferee acquires a registered interest in one or more parcels having a proportionate share in the total fair market value of the new parcels that is no greater than the proportionate share in the fair market value of the original parcel they held immediately before the subdivision [section 14(3)(j)]. **Information Bulletin PTT 006** provides important information on this exemption. The bulletin is also available on our website at: [www.sbr.gov.bc.ca](http://www.sbr.gov.bc.ca)

35 A transfer for the purpose of reconveying property:

- that was conveyed in error, or
- in respect of which an error was made in the description or survey under which the title to the property was registered, provided that the Administrator is satisfied the transfer was made for that purpose and the original copy of the Administrator's certificate to that effect is attached to the return [section 14(4)(t)].

37 A transfer to the Crown in right of Canada, or to a corporation listed in Schedule 1 of the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (Canada)* [section 14(4)(s)].

38 An application under section 191 of the *Land Title Act* in respect of an amalgamation under Division 3 of Part 9 of the *Business Corporations Act*, under sections 181 to 186 of the *Canada Business Corporations Act (Canada)* or under similar provisions of an enactment of Canada or of a province. A copy of the amalgamation certificate may be requested [section 14(4)(u)].

An application under section 17(5) of the *Society Act* in respect of an amalgamation of two or more British Columbia societies under section 17 of the *Society Act*. A copy of the certificate of incorporation respecting the amalgamation may be requested [section 14(4)(w)].

39 A transfer to the government of British Columbia in accordance with a bylaw under section 27 [exchange or other disposal of park land] of the *Community Charter* or 304 [exchange of park land] of the *Local Government Act* or a transfer to the government from a municipality for the purposes of exchanging land necessary for improving, widening, straightening, relocating or diverting a highway (section 14(3)(t) or (t.1)).

43 A transfer of land encumbered by a restrictive covenant requiring the property, or portion thereof to be preserved, protected or conserved in its natural state, and the restrictive covenant has, or soon will be, approved by an Order in Council [section 16].

44 A transfer of land to the Provincial Capital Commission where the land transferred is used solely for park purposes [section 14(3)(u)].

45 A transfer:

- to a liquidator appointed under section 277 or 284 of the *Strata Property Act* of land referred to in section 277(3)(c)(i) or (ii) of that Act [Section 14(3)(p.1)], or
- under section 275 of the *Strata Property Act* of land that was shown on a strata plan cancelled under that section. [Section 14(3)(p.2)]

46 A transfer of land for which an exemption applies under a Final Agreement or a Tax Treatment Agreement with a Treaty First Nation.

## TRANSITIONAL TAX

The following transactions qualify for the transitional rate (0.1%) of tax:

03 A transfer pursuant to an agreement for sale or lease registered before March 23, 1987, where the transferee is the purchaser under the agreement for sale or the lessee under the lease [section 38(d) or (e)].

04 A transfer pursuant to a court order or an order absolute of foreclosure, where the order was given before March 23, 1987, or an option to purchase contained in a Crown lease entered into prior to November 1, 1987, provided the lessee notified the Minister of Forests of their intention to purchase before January 1, 1989. [section 38(f)(g) or (h)]. Please attach a copy of the letter exercising this option.

Complete the calculation in Part G of the Special Return, and insert appropriate code (03 or 04) in Part F of the tax return.

The taxable amount on line F3 must be entered as NIL and the amount in Line F1 entered in line G1.

When completing the electronic tax return, select exemption code 03 or 04 and complete section I. The tax calculation will be done automatically.

## ELECTRONIC TAX RETURN INSTRUCTIONS

### Field Accessibility

The electronic tax return has been programmed to automatically adjust form field accessibility based on the chosen Exemption Code. In other words, if you cannot enter information into a given field, it's not required. Accessible fields (read/write) are solid grey while inaccessible fields (read-only) are shown with a thin grey border.

### Selecting an Exemption Code

Selecting the exemption code should be completed before beginning data entry. If the default exemption code of "None – No Exemption claimed" is correct, simply tab to the next field, otherwise use the mouse to click the dropdown control and select the applicable exemption code.

Tabbing to the next field will prompt the form to update field accessibility based on the newly chosen exemption code<sup>1</sup>. If you wish to change the exemption code during an edit session, return the cursor to the exemption code selection box and make your new selection. Once again tab out of the control to trigger a field accessibility update.

**NOTE:** A change in exemption code may result in previously entered field information being erased. A field value will remain after an exemption code change **only** if the field in question is a required field enforced by the new exemption code.

### Tabbing order

The tabbing order is the order in which the input focus moves from field to field as you press the Tab key. The form tabbing order has been designed to move you through the fields in a logical manner beginning at the top of the form and ending at the digital signature field. Tabbing will advance the cursor between accessible form fields only.

### Fly-over hints

Resting the mouse cursor overtop an accessible form field (solid grey) will display a fly-over hint designed to assist you in determining the correct type and/or length of information expected for a given field. Fly-over hints have not been included for all fields.

### Form Field error messages

Many fields on the form contain validation rules which check the data keyed into a field. Validations are performed as you tab out of a field's boundary. If presented with a warning, it's recommended that you return to the last field you were on and update as requested in the warning message.

### Copy Function

To automatically copy Section A Purchaser / Transferee address information from first purchaser to second purchaser section, or address information, use the yellow "copy above" buttons.

### Additional Pages

If you discover inadequate form field space in Sections A, C, or D (e.g. more than 2 purchasers, vendors or Parcel Identifiers to be entered) additional pages may be added to the form. Look for the yellow labels marked "If insufficient space, click here to attach details" within the applicable section. Clicking these labels will append a new form to the rear of the document providing additional form field space. Once you've completed filling out the new form, use the red return arrow in the top left corner of the newly appended page to return to the main form.

**NOTE:** One attachment page only may be added from the front page of the electronic form. If additional attachment pages are required, use the yellow buttons located in the lower right corner of any attachment pages marked "Add another page". Clicking this button will append a new page of the same type to the rear of the document.

### Deleting Additional Pages

Mistakenly added or unwanted attachment page(s) may be removed. Move to the unwanted page using either the "Page Down" key or the document navigation arrows on the top menu bar. With the page to delete in view, choose Document > Delete Pages and click OK to delete.

**NOTE:** Please do not delete pages 1 through 3 of the form, as errors will occur when uploading the form to the LTB Electronic Front Counter.

### Keeping file size to a minimum with "Save-As"

Excessively large files can slow down upload time between your desktop and the LTB Electronic Front Counter system. Different factors contribute to the final size of a completed PDF file. Depending on content, and number of modifications to the final form, the electronic form file may grow substantially larger than the original master template file it was initiated from.

Acrobat's "Save-As" command can reduce a file's size by as much as 80%. "Save-As" command forces Acrobat to re-write a file from scratch eliminating redundant information. A "Save-As" command should be performed prior to applying a digital signature, as it constitutes a change to the file and will invalidate a previous digital signature resulting in an error when uploading the file to the LTB Electronic Front Counter.

### Using "Reset" to start a new form

A yellow reset button has been added to the top of the electronic form document. The reset button erases all form field information allowing you to begin from scratch. The "reset" button may be used to clear form field contents and allows the creation of a new file from the current, saving the step of initiating a new document from the template master.

To create a new file from the current:

- Save the file you are currently working on
- Click the reset button
- Click "Ok" to confirm the reset
- Use "Save-As" to rename the file and save to your "work-in-progress" directory.
- Proceed with data entry on the new file

**NOTE:** The Reset button is locked out and may not be used after applying a digital signature.

### Where can I get more information?

Additional information about completing the tax return or answers to questions regarding Property Transfer Tax and possible exemptions may be found by calling the Property Taxation Branch, Property Transfer Tax Office at 250 387-0604.

<sup>1</sup> Mouse cursor will intermittently resemble a small calculator during Exemption Code changes.