



Learning about
Taxes With
Intuit ProFile
2018/19

Chapter 4: A Basic T1

Learning Objectives

At this chapter's conclusion, students will understand:

- How to prepare an individual's basic T1 tax return
- How to prepare a T1 for a married couple
- The A to Z of preparing a T1 for a client,
- How to use CRA's EFILE system

Additional Resources

This document provides numerous resources to accounting professionals. Refer to these sites to explore additional tutorials and training opportunities:

<http://accountant.intuit.ca/professional-accounting/index.jsp>

<http://profile.intuit.ca/professional-tax-software/index.jsp>

<http://profile.intuit.ca/professional-tax-software/training.jsp>

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Introduction

Intuit ProFile Tax software is reliable and easy-to-use, and it offers sophisticated features that help tax preparers experience a more productive tax season. The following paragraphs summarize the key components of Intuit ProFile Professional Tax software

ProFile T1 imports and converts data created by competing software products. Whether you carry files forward individually or in batches, you will find the process quick and convenient. Using ProFile's WYSIWYG (what you see is what you get) forms, you can view and edit federal T1 and Québec TP1 forms in either French or English. You can also print all tax forms in either language at the click of a button.

ProFile T2 is designed for professional preparation of corporate tax returns in all provinces and territories. ProFile T2 includes:

- Federal T2 returns, including T2 RSI (for 2006-2009 and earlier) and Corporation Internet Filing
- Provincial corporate tax returns for Alberta (including AT1 RSI), for Ontario returns with taxation years ending prior to January 1, 2009 (including CT23 disk filing) and for Quebec (CO-17).
- Provincial capital tax returns for Manitoba, Saskatchewan and British Columbia

ProFile T3 prepares Trust income tax returns and supporting schedules, including T3 and T5 slips that the trust receives. Simply enter slip information on intuitive income-reporting screens and ProFile T3 automatically transfers the amounts to the appropriate forms. ProFile T3 also integrates business and rental income statements. In addition to T3 slips, the software allows you to prepare NR4 slips for non-resident taxpayers (including the NR4 summary).

ProFile FX (Forms Expert) gives you more than 80 of the most commonly-used CRA forms which supplement the form-sets in Intuit's other tax applications. Here are a few highlights of ProFile FX:

- Customizable options help you complete and file the forms you need.
- Automatic form selection facilitates form printing.
- Audit and review features help pinpoint potential errors
- Forms flexibility lets you print facsimile forms on plain paper or directly onto pre-printed CRA forms. ProFile FX also prepares magnetic media files for T4, T4A, T5, T5018 and NR4 slips, as well as for the RL1, RL2, RL3 and RL4.
- Import identification from an existing ProFile T1 or T2 data file minimizes potential data entry errors.

Benefits of Using ProFile

ProFile is powerful, efficient and secure tax software that helps you get your work done fast and efficiently. Here's how you benefit by using Profile:

- With phone, email or in-product live chat support, you have year-round access to knowledgeable Canadian technical experts
- With its comprehensive set of forms and schedules, ProFile lets you handle just about every tax scenario in any jurisdiction, including Québec
- With a built-in auditor that runs up to 2,800 diagnostic checks of your tax returns, ProFile has your back
- Flexible Licensing means you can install ProFile on more than one personal computer without having to pay additional licensing fees
- Work with QuickBooks? So does ProFile! There's no need for manual data entry because you can now export data from QuickBooks directly into ProFile

Plus, with ProFile you enjoy a consistent level of advanced features that include:

- Customizable client correspondence
- Database queries and reporting
- Online tools to quickly and easily stay in touch with your clients

Chapter 4: A Basic T1

T1 BASICS

First of all, professional tax preparers rarely, if ever, use the term “tax return.” Most will distinguish a tax return by its type. Rather than say “tax return,” tax preparers will simply call a personal tax return a “T1.” Likewise, a corporate tax return is a “T2,” and a trust return, a “T3.”

In this section, we will explore the differences between a manually prepared T1 and one prepared in ProFile.

Paper versus ProFile

Chapter 1 introduced a hand-written T1 for an individual named Marianne St Laurent. Let’s explore how you would manually prepare Marianne’s tax return using CRA’s downloaded forms and schedules.

- Assume that Marianne was a student during the tax year and that she also worked part-time. Here is the T4 slip—statement of remuneration—that Marianne received from her employer:

Employer's name – Nom de l'employeur		Canada Revenue Agency / Agence du revenu du Canada		T4 Statement of Remuneration Paid / État de la rémunération payée	
ABC Inc ABC Marketing & SEO Services		Year / Année	2017	Employment income – line 101 / Revenus d'emploi – ligne 101	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437
54 Employer's account number / Numéro de compte de l'employeur 13030 1099 RP 0001		Province of employment / Province d'emploi	10 ON	14 18,432.00	22 322.11
Social insurance number / Numéro d'assurance sociale 12 555 555 556		Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308	16 739.13	24 18,432.00	EI insurable earnings / Gains assurables d'AE
Exempt – Exemption CPP/QPP EI PPIP 28 RPP/RRQ AE RPAP		Employment code / Code d'emploi	29	17	26 18,432.00
Employee's name and address – Nom et adresse de l'employé		Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312	18 300.44	44	Union dues – line 212 / Cotisations syndicales – ligne 212
Last name (in capital letters) – Nom de famille (en lettres majuscules) Saint-Laurent		RPP contributions – line 207 / Cotisations à un RPA – ligne 207	20	46	Charitable donations – line 349 / Dons de bienfaisance – ligne 349
First name – Prénom Marianne		Pension adjustment – line 206 / Facteur d'équivalence – ligne 206	52	50	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB
12 Main St Anytown ON CAN M4A 1L1		Employee's PPP premiums – see over / Cotisations de l'employé au RPAP – voir au verso	55	56	PPP insurable earnings / Gains assurables du RPAP
Other information (see over)		Box – Case Amount – Montant			
Autres renseignements (voir au verso)		Box – Case Amount – Montant			

- Because Marianne was a full-time university student, she also received the following tuition slip

Canada Revenue Agency / Agence du revenu du Canada		Tuition, Education, and Textbook Amounts Certificate / Certificat pour frais de scolarité, montant relatif aux études et montant pour manuels		Protected B / Protégé B when completed / une fois rempli		T2202A (16) For student / Pour l'étudiant	
Name of program or course – Nom du programme ou du cours Fine Arts		Student number – Numéro de l'étudiant 323122		A Degree tuition fees, part-time/temps partiel		B C Number of months to "year" or term / Nombre de mois à "année" ou à "trimestre"	
Name and address of student – Nom et adresse de l'étudiant Marianne St-Laurent 12 Main St Anytown ON M4A 1A2 CAN		Session periods, part-time and full-time / Périodes étudées à temps partiel et à temps plein		Frais de scolarité admissibles pour études à temps partiel et à temps plein		Périodes Temps partiel Périodes Temps plein	
		From – De To – À		2017 01 2017 04 3,285.47		0 4	
		2017 09 2017 12 3,329.80				0 4	
Concordia University 1455 De Maisonneuve Blvd W Montreal QC H3G 1M8		Main total / Total principal		6,615.27		0 0	

To manually prepare a T1, first obtain a copy of CRA’s *T1 General, Income Tax and Benefit Return*. You can download a fillable PDF from CRA’s website, or a hard copy from any Canada Post outlet.

- Start with Page 1 of the tax return (the T1 Jacket) and begin entering your name, address and other contact info

Protected B when completed

T1 GENERAL 2017

Income Tax and Benefit Return

Step 1 – Identification and other information ON 8

<p style="text-align: center;">Identification</p> <p style="text-align: center;">Print your name and address below.</p> <p>First name and initial Marianne</p> <p>Last name Saint-Laurent</p> <p>Mailing address; Apt No. – Street No. Street name 1212 Main Street</p> <p>PO Box _____ RR _____</p> <p>City Anytown Prov./Terr. ON Postal code K0A 1A0</p>	<p style="text-align: center;">Information about you</p> <p>Enter your social insurance number (SIN): 5 5 5 5 5 5 5 6</p> <p>Enter your date of birth: 1 9 7 9 1 2 1 7 Year Month Day</p> <p>Your language of correspondence: English <input type="checkbox"/> Français <input checked="" type="checkbox"/></p> <p style="text-align: center;">Is this return for a deceased person?</p> <p>If this return is for a deceased person, enter the date of death: Year Month Day</p> <p style="text-align: center;">Marital status</p> <p style="text-align: center;">Tick the box that applies to your marital status on December 31, 2017.</p> <p>1 <input type="checkbox"/> Married 2 <input type="checkbox"/> Living common-law 3 <input type="checkbox"/> Widowed 4 <input type="checkbox"/> Divorced 5 <input type="checkbox"/> Separated 6 <input checked="" type="checkbox"/> Single</p> <p style="text-align: center;">Information about your spouse or common-law partner (if you ticked box 1 or 2 above)</p> <p>Enter his or her SIN: _____</p> <p>Enter his or her first name: _____</p> <p>Enter his or her net income for 2017 to claim certain credits: _____</p> <p>Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return: _____</p> <p>Enter the amount of UCCB repayment from line 213 of his or her return: _____</p> <p>Tick this box if he or she was self-employed in 2017: 1 <input type="checkbox"/></p> <p style="text-align: center;">Do not use this area</p>
<p style="text-align: center;">Email address</p> <p>I understand that by providing an email address, I am registering for online mail. I have read and I accept the terms and conditions on page 17 of the guide.</p> <p>Enter an email address: _____</p>	<p style="text-align: center;">Information about your residence</p> <p>Enter your province or territory of residence on December 31, 2017: Ontario</p> <p>Enter the province or territory where you currently reside if it is not the same as your mailing address above: _____</p> <p>If you were self-employed in 2017, enter the province or territory of self-employment: _____</p> <p>If you became or ceased to be a resident of Canada for income tax purposes in 2017, enter the date of: entry Month Day or departure Month Day</p>

Elections Canada (For more information, see page 19 in the guide.)

A) Do you have Canadian citizenship? Yes 1 No 2
If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes 1 No 2

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, registered political parties, and candidates at election time.

- On Page 2, enter the employment income amount as indicated on your employer’s T4

Step 2 – Total income
As a resident of Canada, you have to report your income from all sources both inside and outside Canada.
When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Employment income (box 14 of all T4 slips)	101	18 432.00
Commissions included on line 101 (box 42 of all T4 slips)	102	
Wage loss replacement contributions (see line 101 in the guide)	103	
Other employment income	104 +	
Old age security pension (box 18 of the T4A(OAS) slip)	113 +	
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +	
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152	
Other pensions and superannuation	115 +	
Elected split-pension amount (attach Form T1032)	116 +	
Universal child care benefit (UCCB)	117 +	
UCCB amount designated to a dependant	185	
Employment insurance and other benefits (box 14 of the T4E slip)	119 +	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)	120 +	
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180	
Interest and other investment income (attach Schedule 4)	121 +	
Net partnership income: limited or non-active partners only	122 +	
Registered disability savings plan income	125 +	
Rental income	Gross 160	Net 126 +
Taxable capital gains (attach Schedule 3)		127 +
Support payments received	Total 156	Taxable amount 128 +
RRSP income (from all T4RSP slips)		129 +
Other income	Specify:	130 +
Self-employment income		
Business income	Gross 162	Net 135 +
Professional income	Gross 164	Net 137 +
Commission income	Gross 166	Net 139 +
Farming income	Gross 168	Net 141 +
Fishing income	Gross 170	Net 143 +
Workers' compensation benefits (box 10 of the T5007 slip)	144	
Social assistance payments	145 +	
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +	
Add lines 144, 145, and 146 (see line 250 in the guide).	=	▶ 147 +
Add lines 101, 104 to 143, and 147.	This is your total income.	150 = 18 432.00

- Find Schedule 11 and use the T2202 issued by your learning institution to calculate your eligible tuition credits

T1-2017 Tuition, Education, and Textbook Amounts Schedule 11
Protected B when completed

For more information, see line 323 in the guide.

Only the student must complete this schedule and attach it to his or her return.
 Use your official tuition tax receipt or completed form T2202A, TL11A, TL11B, and/or TL11C slips to complete this schedule to:

- determine your federal tuition, education, and textbook amounts;
- determine the federal tuition amount available to transfer to a designated individual; and
- determine the unused federal amount, if any, available for you to carry forward to a future year.

Tuition, education, and textbook amounts claimed by the student for 2017

Unused federal tuition, education, and textbook amount from your 2016 notice of assessment or notice of reassessment.

Eligible tuition fees paid for 2017, from your tuition tax receipt or designated form as noted above.				1
If you paid \$100 or less in tuition to an institution, see line 323 in the guide.	520 +	6 615	27	2
Add lines 1 and 2.				3
Total available tuition, education, and textbook amounts for 2017				
Enter the amount of your taxable income from line 260 of your return if it is \$45,916 or less. If your taxable income is more than \$45,916, enter instead the result of the following calculation: amount from line 44 of your Schedule 1 divided by 15%.	18 432.00			4
Total of lines 1 to 21 of your Schedule 1	-	13 852.57		5
Line 4 minus line 5 (if negative, enter "0").	=	4 579.43		6
Unused tuition, education, and textbook amount claimed for 2017.				7
Amount from line 1 or line 6, whichever is less.	-			
Line 6 minus line 7.	=	4 579.43		8
2017 tuition amount claimed for 2017.				9
Enter the amount from line 2 or line 8, whichever is less.			4 579.43	
Add lines 7 and 9.				10
Enter this amount on line 323 of Schedule 1.				
Total tuition, education, and textbook amounts claimed by the student for 2017				

- You will also need to find Schedule 1 and enter the basic personal amount at line 300, the Canada employment amount at line 363, and the CPP and EI amounts from your T4 slip at lines 308 and 312. Finally, transfer the amount from line 17 of Schedule 11 to line 323 of Schedule 1

T1-2017		Federal Tax		Protected B when completed	
				Schedule 1	
This is Step 5 in completing your return. Complete this schedule and attach a copy to your return. For more information, see the related line in the guide.					
Step 1 – Federal non-refundable tax credits					
Basic personal amount	claim \$11,635	300	11 635 00	1	
Age amount (if you were born in 1952 or earlier) (use the federal worksheet)	(maximum \$7,225)	301 +		2	
Spouse or common-law partner amount (attach Schedule 5)		303 +		3	
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (attach Schedule 5)		304 +		4	
Amount for an eligible dependant (attach Schedule 5)		305 +		5	
Canada caregiver amount for other infirm dependants age 18 or older (attach Schedule 5)		307 +		6	
Canada caregiver amount for infirm children under 18 years of age					
Enter the number of children for whom you are claiming this amount	352 × \$2,150 =	307 +		7	
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308 +	739 13	8	
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310 +		9	
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$836.19)		312 +	300 44	10	
on self-employment and other eligible earnings (attach Schedule 13)		317 +		11	
Volunteer firefighters' amount		362 +		12	
Search and rescue volunteers' amount		355 +		13	
Canada employment amount (if you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,178)		363 +	1 178 00	14	
Public transit amount (only claim amounts from January 1 to June 30, 2017)		364 +		15	
Home accessibility expenses (attach Schedule 12)		388 +		16	
Home buyers' amount		369 +		17	
Adoption expenses		313 +		18	
Pension income amount (use the federal worksheet) (maximum \$2,000)		314 +		19	
Disability amount (for self) (claim \$8,113, or if you were under 18 years of age, use the federal worksheet)		316 +		20	
Disability amount transferred from a dependant (use the federal worksheet)		318 +		21	
Interest paid on your student loans		319 +		22	
Your tuition, education, and textbook amounts (attach Schedule 11)		323 +	4 579 43	23	
Tuition amount transferred from a child		324 +		24	
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326 +		25	
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2000 or later	330			26	
Enter \$2,268 or 3% of line 236 of your return, whichever is less.				27	
Line 26 minus line 27 (if negative, enter "0")				28	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331 +			29	
Add lines 28 and 29.			332 +	30	
Add lines 1 to 25, and line 30.			335 = 18 432 00	31	
Federal non-refundable tax credit rate			x 15%	32	
Multiply line 31 by line 32.			338 = 2 764 80	33	
Donations and gifts (attach Schedule 9)		349 +		34	
Add lines 33 and 34.					
Enter this amount on line 47 on the next page.			350 = 2 764 80	35	
Total federal non-refundable tax credits					

Paper Observations

As the example above illustrates, manually preparing a T1 is a protracted and complex affair. The need for complicated calculations, the risk of omitting a schedule or form, or of not transferring the proper amounts to the right forms, all mean that the probability of errors and omissions is quite high.

Once again, in ProFile

Let's now explore how we prepare the same T1 in Profile:

- Launch ProFile and go to *File > New > 2017 T1*
- After ProFile opens the *Info* page, enter the individual's name, social insurance number, date of birth and other relevant information
- The Info page should look like the image below

The screenshot shows the '2017 Personal information' form. Key fields include:

- Taxpayer personal information:** SIN 444 444 442, Title Ms, First name Marianne, Last name St Laurent, Birth date 1979-12-17, Age 38, Gender Female.
- Marital status:** Single (checked).
- Residency:** Province of residence Ontario, Province of self-employment Ontario.
- CRA online mail:** Already registered (checked).

- Once again, here is the T4 slip that Marianne received from her employer

The screenshot shows a T4 slip for 2016. Key information includes:

- Employer:** ABC Inc, ABC Marketing & SEO Inc.
- Employee:** Marianne St Laurent, 12 Main St, Anytown ON CAN, M4A 1A2.
- Employment Income (line 101):** 18,421.00
- Income tax deducted (line 437):** 273
- Province of employment (line 10):** ON
- Employer's CPP contributions (line 308):** 745.77
- Employee's EI premiums (line 312):** 346.31
- Employment code (line 29):** 29
- Employer's EI premiums (line 312):** 346.31
- Employer's CPP contributions (line 308):** 745.77
- Employee's EI premiums (line 312):** 346.31
- Employer's EI premiums (line 312):** 346.31
- Employer's CPP contributions (line 308):** 745.77
- Employee's EI premiums (line 312):** 346.31

- To record the T4 slip in ProFile, press the *F4* key to open Form Explorer and then, in the Search field, type T4. Double-click the T4 line in the right pane of the Form Explorer window, and ProFile will open that form

Form Explorer

St Laurent, Marianne

Form: T4

Forms	Name	Category	Description	Us...	Last...	St...
T1	Info	Identification	Personal information	Yes	N/A	1
1. Identification	Dependent	Identification	Dependent information	No	N/A	3
2. Slips	Cony/PWD	Identification	Cony/PWD Summary	Yes	N/A	4
3. Income	T2202/TL1	Slips	Tuition and education credit certifi...	No	N/A	6
4. Deductions	T3	Slips	Statement of trust income	No	N/A	7
5. Tax + credits	T4	Slips	Statement of remuneration paid	No	N/A	8
6. Return + schedules	T4A	Slips	Statement of pension, annuity and...	No	N/A	9
7. Filing	T4A-CAS	Slips	Statement of Old Age Security	No	N/A	10
TP1	T4AP	Slips	Statement of Canada Pension PL...	No	N/A	11
	T4ARICA	Slips	Statement of distributions from a...	No	N/A	12

- Enter the data on the T4 Slip form line by line
- And ProFile will transfer the T4 amounts to the corresponding line on the T1 return itself (the T1 Jacket)

T4 Slip
Statement of Remuneration Paid

Description	Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Province of employment	10	Ontario				
Employment income	14	18,432.00	0.00	0.00	0.00	18,432.00
Employee's contributions						
CPP	16	39.13	0.00	0.00	0.00	739.13
QPP	17	0.00	0.00	0.00	0.00	0.00
EI premiums	18	300.44	0.00	0.00	0.00	300.44
PPPP	55	0.00	0.00	0.00	0.00	0.00
Exempt						
CPP/QPP	28	No	No	No	No	
EI	29	No	No	No	No	
PPPP	55	No	No	No	No	
Employment code	29					
RPP contributions	20	0.00	0.00	0.00	0.00	0.00
Pension adjustment	5	0.00	0.00	0.00	0.00	0.00
Income tax deducted	4	322.11	0.00	0.00	0.00	322.11
EI insurable earnings	14	18,432.00	0.00	0.00	0.00	18,432.00
CPP/QPP pensionable earnings	26	18,432.00	0.00	0.00	0.00	18,432.00
PPPP insurable earnings	56	0.00	0.00	0.00	0.00	0.00
Union dues	44	0.00	0.00	0.00	0.00	0.00
Charitable donations	46	0.00	0.00	0.00	0.00	0.00

Other information

Net income	102	0.00	18,432.00
Net contributions (box 14 of all T4 slips)	103	0.00	
Net pension (box 18 of the T4A(OAS) slip)	104	0.00	
Net RPP (box 20 of the T4A(P) slip)	113	0.00	
Net RSP (box 22 of the T4A(RSP) slip)	114	0.00	
Net RRSP (box 24 of the T4A(RSP) slip)	115	0.00	
Net EI (box 26 of the T4A(EI) slip)	116	0.00	
Net PPIP (box 28 of the T4A(PPPP) slip)	117	0.00	
Net other benefits (box 14 of the T4E slip)	185	0.00	
Net dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)	119	0.00	
Net interest and other investment income (attach Schedule 4)	120	0.00	
Net partnership income: limited or non-active partners only	121	0.00	
Registered disability savings plan income	122	0.00	
Rental income: Gross	125	0.00	
Rental income: Net	126	0.00	
Taxable capital gains (attach Schedule 3)	127	0.00	
Support payments received	128	0.00	
RRSP income (from all T4RSP slips)	129	0.00	
Other income: Specify	130	0.00	

- Here, again, is Marianne's tuition slip

Canada Revenue Agency / Agence du revenu du Canada

Tuition, Education, and Textbook Amounts Certificate / Certificat pour frais de scolarité, montant relatif aux études et montant pour manuels

Protected B / Protégé B when completed / une fois rempli

T2202A (16) For student / Pour l'étudiant

3123131

Name and address of student / Nom et adresse de l'étudiant

Marketing

Marianne St Laurent

12 Main St

Anytown ON M4A 1A2 CAN

Concordia University

1000 Main St

Anytown ON M1A1A3

From - De	To - À	Part-time / Temps partiel	Full-time / Temps plein
Y - A	M - A	Y - A	M - A
		3,499.00	4 0
		4,289.00	4 0
		0.00	0 0
		0.00	0 0
		7,788.00	8 0

Name and address of educational institution / Nom et adresse de l'établissement d'enseignement

- Use Form Explorer to find and open the T2202 tuition form. Record the slip information on that form
- ProFile will transfer those amounts to the Schedule 11

T2202A/TL11 Tuition and education credit certificates

Tuition Slips

Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Description: Concordia U					
T2202A, TL11A, TL11B, TL11C					
Tuition fees paid	A 6,615.27	0.00	0.00	0.00	6,615.27
Tuition fees paid before September 5 th 2017	3,285.47	0.00	0.00	0.00	3,285.47
Number of months in part-time enrolment before September 5 th 2017	B 0	0	0	0	0
Number of months in full-time enrolment before September 5 th 2017	C 8	0	0	0	8
TL11D					
Tuition fees paid	0.00	0.00	0.00	0.00	0.00
Tuition fees paid before September 5 th 2017	0.00	0.00	0.00	0.00	0.00
Charitable donations	0.00	0.00	0.00	0.00	0.00

Education, and Textbook Amounts Schedule 11

Attach it to his or her return. Use it to:

- of individual; and
- carry forward to a future year.

Claimed by the student for 2017

Enter the amount of your taxable income from line 200 or your return if it is \$45,916 or less.

If your taxable income is more than \$45,916, enter instead the result of the following calculation: amount from line 44 of your Schedule 1 divided by 15%.

18,432.00	4
13,852.50	5
4,579.43	6
0.00	7
4,579.43	8
4,579.43	9
4,579.43	10

2017 enrolment information

The following additional information is required for the administration of federal programs such as the working income tax benefit, scholarship exemption, life long learning plan, and various provincial/territorial programs.

Tick this box if you were eligible for the disability tax credit or you had, in the year, a mental or physical impairment and a doctor has certified that the effects of the impairment are such that you cannot reasonably be expected to be enrolled as a full-time student.

Enter the number of months you were enrolled as a part-time student, column B of forms T2202A, TL11A, TL11B, and TL11C. (maximum 12) **345**

Enter the number of months you were enrolled as a full-time student, column C of forms T2202A, TL11A, TL11B, and TL11C. (maximum 12) **328**

- ProFile will then transfer the amounts from Schedule 11 to the Schedule 1 and, ultimately, to the T1 Jacket itself.

T1-2017 Federal Tax Schedule 1

This is **Step 5** in completing your return. Complete this schedule, and **attach** a copy to your return. For more information, see the related line in the guide.

Step 1 - Federal non-refundable tax credits

Basic personal amount	claim \$11,635	300	11,635.00	1
Age amount (if you were born in 1952 or earlier) (use federal worksheet)	(maximum \$7,225)	301	0.00	2
Spouse or common-law partner amount (attach Schedule 5)		303	0.00	3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (attach Schedule 5)		304	0.00	4
Amount for an eligible dependant (attach schedule 5)		305	0.00	5
Canada caregiver amount for other infirm dependants age 18 or older (attach Schedule 5)		307	0.00	6
Canada caregiver amount for infirm children under 18 years of age				
Enter the number of children born for whom you are claiming this amount	352 0 x \$ 2,150 =	367	0.00	7
CPP or QPP contributions:				
through employment from box 16 and box 17 of all T4 slips				
(attach Schedule 8 or Form RC381, whichever applies)		308	739.13	• 8
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	0.00	• 9
Employment Insurance premiums:				
through employment from box 18 and box 55 of all T4 slips	(maximum \$836.19)	312	300.44	• 10
on self-employment and other eligible earnings (attach Schedule 13)		317	0.00	• 11
Volunteer firefighters' amount		362	0.00	12
Search and rescue volunteers' amount		395	0.00	13
Canada employment amount				
(if you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,178)	363	1,178.00	14
Public transit amount (only claim amounts from January 1 to June 30, 2017)		364	0.00	15
Home accessibility expenses (attach Schedule 12)		398	0.00	16
Home buyers' amount		369	0.00	17
Adoption expenses		313	0.00	18
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314	0.00	19
Disability amount (for self) (claim \$8,113, or if you were under age 18, use the federal worksheet)		316	0.00	20
Disability amount transferred from a dependant (use the federal worksheet)		318	0.00	21
Interest paid on your student loans		319	0.00	22
Your tuition, education, and textbook amounts (attach Schedule 11)		323	4,579.43	23
Tuition amount transferred from a child		324	0.00	24

- Because Marianne had no other slips or additional information to record, here is snapshot of her tax return
- Note that the last page of the tax return indicates that Marianne is receiving a refund of \$322.11

Canada Revenue Agency / Agence des Revenus du Canada
T1 GENERAL 2017
Income Tax and Benefit Return

Step 1 – Identification and other information

Identification
 First name and initial: **Marianne**
 Last name: **St Laurent**
 Mailing address: **Apt No – Street No Street name**
 12 Main St
 City: **Anytown**

Information about you
 Enter your social insurance number (SIN): **144 444 442**
 Enter your date of birth: **1979-12-17**
 Your language of correspondence: **English** **French**

Step 2 - Total income

Information about you
 Employment income (box 14 of all T4 slips): **102 000**
 Wage loss replacement contributions (see line 101 in the guide): **103 000**
 Disability benefits included on line 114 (box 16 of the T4A(P) slip): **192 000**
 Other pensions and superannuation (see line 101 in the guide): **104 000**
 Registered pension plan deduction (box 29 of all T4 slips and box 032 of all T4A slips): **113 000**
 RPP or GPP benefits (box 29 of the T4A(P) slip) (see Schedule 7 and attach receipts): **114 000**

Step 3 - Net income

Enter your **total income** from line 150: **150 18 432**
 Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips): **206 000**
 Registered pension plan deduction (box 29 of all T4 slips and box 032 of all T4A slips): **207 000**
 RPP and pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts): **208 000**
 Registered disability savings plan income (amount from your PRPP contribution receipts): **206 000**
 Deduction for elected split-pension amount (attach Form T1032): **210 000**

Step 5 - Federal tax and provincial or territorial tax

Step 6 - Refund or Balance owing

Provincial or territorial tax (attach Form 428, even if the result is "0")
 Total income tax deducted: **437 322**
 Refundable Quebec abatement: **440 000**
 CPP overpayment (enter your excess contributions): **448 000**
 Employment insurance overpayment (enter your excess contributions): **450 000**
 Refundable medical expense supplement (use the federal worksheet): **452 000**
 Working income Tax Benefit (WITB) (attach Schedule 6): **453 000**
 Refund of investment tax credit (attach Form T2035(IND)): **454 000**
 Part XIII trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips): **456 000**
 Employee and partner GST/HST rebate (attach Form GST370): **457 000**
 Single-educator school supply tax credit: **469 000**
 Tax paid by instalments: **478 000**
 Provincial or territorial credits (attach Form 479 if it applies): **479 000**
These are your total credits: 482 322

Refund 484 322 | **Balance owing 485 000**

Conclusion

ProFile provides guided tax preparation that requires you to simply enter information on the required forms and slip (in this example T4 and T2202) and ProFile then completes the T1 based on those entries.

Contrast that with the same hand-written example, and the benefits gained by using tax-preparation software are immediately evident.

A TAX PRACTITIONER APPROACH

Preparing a T1 for a Married Couple

This section explores how a tax preparer works with a client—in this example, a married couple named Jane and Javier Cosan—who have asked you to file their T1 returns. So that you can proceed, they provide you with the following tax slips:

- T4 slips that itemize each spouse’s employment earnings

Canada Revenue Agency / Agence du revenu du Canada

T4 Statement of Remuneration Paid / Etat de la rémunération payée

Year / Année: 2017

Employer's name: Hi-Test Resources

Employee's account number: 13030 1099 RP 0001

Province of employment: ON

Employment code: 29

Employee's name and address: Cosan Jane, 12 Main St, Anytown ON CAN, M1A 1L1

14	Employment income - line 101 / Revenu d'emploi - ligne 101	102,911.00	22	Income tax deducted - line 437 / Impôt sur le revenu retenu - ligne 437	24,312.44
16	Employee's CPP contributions - line 308 / Cotisations de l'employé au RPC - ligne 308	2,564.10	24	EI insurable earnings / Gains assurables d'AE	51,300.00
17	Employee's QPP contributions - line 308 / Cotisations de l'employé au RRO - ligne 308		26	CPIQ/PP pensionable earnings / Gains ouvrant droit à pension - RPC/RRO	55,300.00
18	Employee's EI premiums - line 312 / Cotisations de l'employé à l'AE - ligne 312	836.19	44	Union dues - line 212 / Cotisations syndicales - ligne 212	448.00
20	RPP contributions - line 207 / Cotisations à un RPA - ligne 207		46	Charitable donations - line 349 / Dons de bienfaisance - ligne 349	125.00
52	Pension adjustment - line 206 / Facteur d'équivalence - ligne 206		50	RPP or DPSP registration number / N° d'agrement d'un RPA ou d'un RPDB	
55	Employee's PPIP premiums - see over / Cotisations de l'employé au RPAP - voir au verso		56	PPIP insurable earnings / Gains assurables du RPAP	

Other information (see over) / Autres renseignements (voir au verso)

Canada Revenue Agency / Agence du revenu du Canada

T4 Statement of Remuneration Paid / Etat de la rémunération payée

Year / Année: 2017

Employer's name: Hi-Test Resources

Employee's account number: 13030 1099 RP 0001

Province of employment: ON

Employment code: 29

Employee's name and address: Cosan Javier, 12 Main St, Anytown ON CAN, M1A 1L1

14	Employment income - line 101 / Revenu d'emploi - ligne 101	101,010.01	22	Income tax deducted - line 437 / Impôt sur le revenu retenu - ligne 437	22,884.88
16	Employee's CPP contributions - line 308 / Cotisations de l'employé au RPC - ligne 308	2,564.10	24	EI insurable earnings / Gains assurables d'AE	51,300.00
17	Employee's QPP contributions - line 308 / Cotisations de l'employé au RRO - ligne 308		26	CPIQ/PP pensionable earnings / Gains ouvrant droit à pension - RPC/RRO	55,300.00
18	Employee's EI premiums - line 312 / Cotisations de l'employé à l'AE - ligne 312	836.19	44	Union dues - line 212 / Cotisations syndicales - ligne 212	448.48
20	RPP contributions - line 207 / Cotisations à un RPA - ligne 207		46	Charitable donations - line 349 / Dons de bienfaisance - ligne 349	450.00
52	Pension adjustment - line 206 / Facteur d'équivalence - ligne 206		50	RPP or DPSP registration number / N° d'agrement d'un RPA ou d'un RPDB	
55	Employee's PPIP premiums - see over / Cotisations de l'employé au RPAP - voir au verso		56	PPIP insurable earnings / Gains assurables du RPAP	

Other information (see over) / Autres renseignements (voir au verso)

- There is also a charitable donation receipt and a T5 slip issued by a bank or other financial institution that lists the amount of investment income earned in the tax year. Assume that the investment income was shared equally by each spouse

Canada Revenue Agency / Agence du revenu du Canada

T5 Statement of Investment Income / Etat des revenus de placement

Year / Année: 2017

Protected B / Protégé B when completed / une fois rempli

24	Actual amount of eligible dividends / Montant réel des dividendes déterminés	2,240.00	25	Taxable amount of eligible dividends / Montant imposable des dividendes déterminés	2,620.80	26	Federal credit - Crédit fédéral / Dividend tax credit for eligible dividends / Crédit d'impôt pour dividendes déterminés	275.75	13	Interest from Canadian sources / Intérêts de source canadienne	2,400.00	18	Capital gains dividends / Dividendes sur gains en capital	
10	Actual amount of dividends other than eligible dividends / Montant réel des dividendes autres que des dividendes déterminés		11	Exempt amount of dividends other than eligible dividends / Montant imposable des dividendes autres que des dividendes déterminés		12	Dividend tax credit for dividends other than eligible dividends / Crédit d'impôt pour dividendes autres que des dividendes déterminés		21	Report Code / Code du feuillet	O	22	Recipient identification number / Numéro d'identification du bénéficiaire	888 888 880
Other information (see the back) / Autres renseignements (voir au verso)														

Recipient's name (last name first) and address - Nom, prénom et adresse du bénéficiaire: COSAN JANE, COSAN JAVIER, 12 MAIN ST, ANYTOWN QC CAN, M1A 1L1

Payer's name and address - Nom et adresse du payeur: HIGH-FLYING INVESTMENTS, 1010 FRONT ST, TORONTO, ON, M4M 1A1

Currency and identification codes / Codes de devise et d'identification: 27, 28, 29

For information, see the back. / Pour obtenir des renseignements, lisez le verso.

Parkinson Canada
 316 - 4211 Yonge Street, Toronto, ON M2P 2A9
 T: 416-227-3700 | F: 416-227-9600 | www.parkinson.ca
 Charitable Business No./No. d'organisme de bienfaisance enregistré : 10809 1786 RR0001

Date Received/Don reçu le: **2017/12/12**
 Date Issued/Reçu émis le: **2017/12/12**
 Place of Issue/Lieu d'émission: Toronto, ON

DUPLICATE RECEIPT
 REÇU EN DOUBLE

Receipt No./Numéro du reçu: L100032816
 Donation Amount/Montant du don: \$100.00

Jane Cosan
 12 Main St
 Anytown, ON
 M4A 1A2

Jane Cosan
 Authorized signature/Signature autorisée

This is an official tax receipt for income tax purposes. / Reçu officiel aux fins de l'imôt.
 Canada Revenue Agency: www.cra.gc.ca/charitiesandgiving
 Agence du revenu du Canada: www.cra-arc.gc.ca/chrts-gngm/menr-fra.html

With these slips you are ready to proceed.

T1013

As a professional tax preparer, you will want all new clients to complete and sign CRA's T1013 authorization form. Think of a T1013 as your T1 Launchpad. With it you can access CRA's website and obtain your clients' tax information. The information that a T1013 provides will include: Notices of Assessments, client data summary, account balances, as well as information slips such as T3, T4, T5 and RRSP slips. Here's how you complete and file a T1013

- Create a new tax return in ProFile and fill out the *Personal Information* page. Here's an excerpt of Jane's information page

2017 T1(TP1): Cosan, Jane - Personal information

1. Info | 2. T4

2017 Personal information

Taxpayer personal information

SIN: 888 888 880
 Title: Ms
 First name: Jane
 Last name: Cosan
 Last name changed in 2017? Yes No
 Do you want to change your address? Yes No
 Care of: Yes No
 Street address: 12 Main St Apt #
 P.O. Box: RR
 City: Anytown
 Province: ON
 Postal code: M4A 1A2
 Primary phone: (416) 555-5555
 Birth date: 1971-05-19 Age: 46
 Date of Death: yyyy-mm-dd
 Gender: Male Female
 Province or territory where taxpayer resides if different from mailing address:
 CRA online mail: Already registered Yes No
 Email address: cosan@csn cc
 By providing your email address or updating an already registered email address, I understand I am registering for online mail and accept the terms and conditions that are set out on page 2 of the form T183. Paper notices will not be mailed to me from the CRA.
 Do you want preparer to get Electronic Notice of Assessment? Yes No
 By checking yes on the box above, I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in Part C of T183. I will now receive a copy of my notices of assessment and


Marital status

Indicate your marital status on December 31, 2017
 1 Married 2 Living common-law 3 Widowed
 4 Divorced 5 Separated 6 Single
 If status changed in 2017, enter date of change mm-dd
 Were you married or living common-law at any time in this tax year? Yes No

Residency

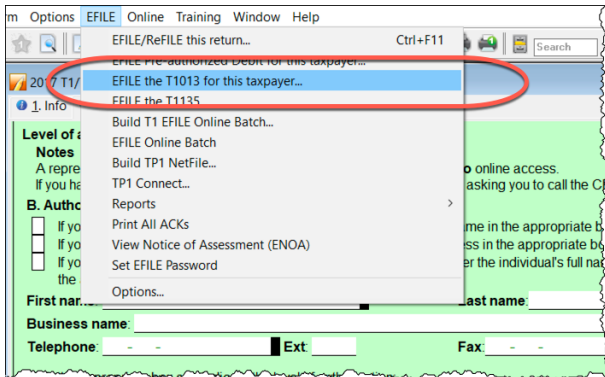
Province of residence on 2017/12/31: Ontario
 Province of self-employment:
 If you became or ceased to be a Canadian resident in 2017, enter date of entry mm-dd or departure mm-dd
 Are you a non-resident? Yes No
 Residency status: Resident
 Country (other than Canada):
 Did you dispose of a property (or properties) in 2017 for which you are claiming a principal residence exemption? Yes No
 Use preparer address for:
 Nothing Notice of Assessment and Refund N of A
 T1 mailing address

- To enter Javier's spousal information, just scroll to the bottom of Jane's *Personal Information* page

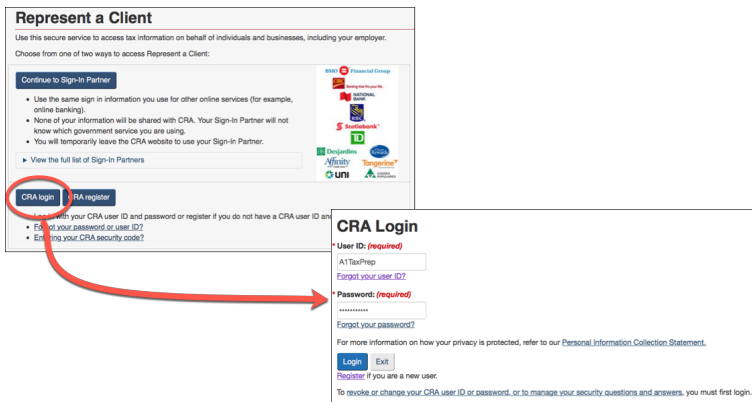
- After entering Javier’s information, press F5, or click the toolbar’s *Spouse* toggle icon 
- ProFile will ask if you want to open or create a tax return. Because Jane and Javier are new clients, select *Create a new return for spouse*

- Once you enter Jane and Javier’s Personal Information page, press F4 to open ProFile’s *Form Explorer* and, in the *Search* field, enter T1013
- On the T1013, check the *Authorize a representative* box and ensure that the information—including the clients’ names and social insurance numbers, your CRA representative information as well as the authorization level—are all accurate
- Submit the T1013 to your client for signature

- It is very important that your clients sign their T1013 before you submit them to CRA. Once signed, click *EFILE > EFILE the T1013 for this taxpayer*



- Once CRA authorizes access, log into CRA's *Represent a Client* portal at www.canada.ca (select the Income Tax dropdown)
- Choose *CRA login* and enter your *CRA Represent a Client* credentials



- Enter Jane's social insurance number and click *Access SIN*

Access Client Information

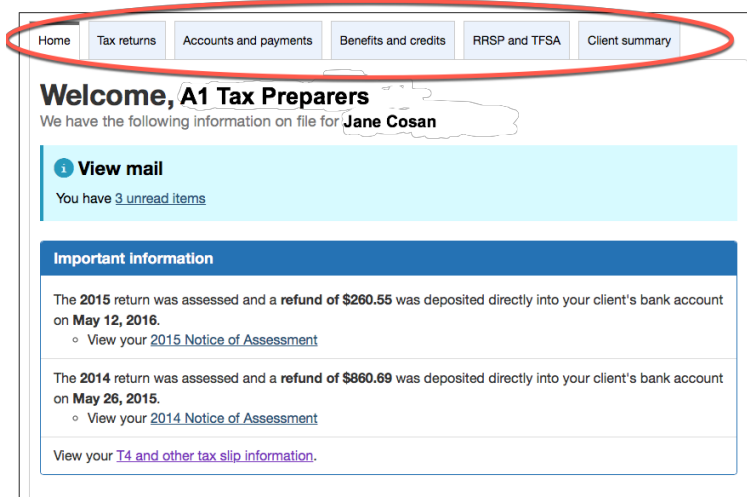
To access information on behalf of clients, the CRA must have authorizations on file from these clients granting online access.

Enter the Social Insurance Number (SIN) or the Business Number (BN) of the account you want to access:

SIN (no spaces or dashes)

BN (no spaces or dashes)

- You are now at Jane's Information page. Note the tabs at the top of the page that give you access to CRA's tax information for that client



Entering tax data

With Jane's tax return open in ProFile, use *Form Explorer* to open the forms and schedules that you need to record Jane's slip information.

- Press *F4* to open *Form Explorer*, and, in the *Search* field, enter *T4*. Record the slip information on Jane's T4 form. Press *F5* to toggle to Javier's return. Enter Javier's T4 information as well

T4 Slip		Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Description							
Province of employment		10	Ontario				
Employment income		14	102,911.00	0.00	0.00	0.00	102,911.00
Employee's contributions		16	2,564.10	0.00	0.00	0.00	2,564.10
Exempt		28	No	No	No	No	
Employment code		29					
RPP contributions		20	0.00	0.00	0.00	0.00	0.00
Pension adjustment		52	0.00	0.00	0.00	0.00	0.00
Income tax deducted		22	24,312.44	0.00	0.00	0.00	24,312.44
EI insurable earnings		24	51,300.00	0.00	0.00	0.00	51,300.00
CPP/QPP pensionable earnings		26	55,300.00	0.00	0.00	0.00	55,300.00
Other information							
Transfer allowance to T12237			0.00	0.00	0.00	0.00	0.00
Board and lodging		30	0.00	0.00	0.00	0.00	0.00
Special work site		31	0.00	0.00	0.00	0.00	0.00
Travel in prescribed zone		32	0.00	0.00	0.00	0.00	0.00
Medical travel assistance		33	0.00	0.00	0.00	0.00	0.00
Home relocation loan deduction		37	0.00	0.00	0.00	0.00	0.00
Other taxable benefits		40	0.00	0.00	0.00	0.00	0.00
Stock option deduction		39	0.00	0.00	0.00	0.00	0.00
110(1)(d)		41	0.00	0.00	0.00	0.00	0.00
110(1)(d.1)							

- Return to Jane's T1 by pressing *F5* again, and press *F4* to find the T5 form and record that slip's information
- Because you decided to allocate 50% of the investment earnings to each spouse, enter "50" on the line that reads, "% reported by spouse"

2017 T1/TP1: Cosan, Jane - Statement of investment income

1. Info | 2. T1013 | 3. T1 | 4. T4 | 5. T5 | +

T5 Slip

Statement of Investment Income

Description	Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
HighFlying Investments						
% reported by spouse		50.0	0.0	0.0	0.0	
% reported by taxpayer		50.0	0.0	0.0	0.0	
Currency						
Exchange rate to convert to Cdn \$		0	0	0	0	
Eligible dividends	24	0.00	0.00	0.00	0.00	0.00
Actual Amount						
Taxable Amount	25	0.00	0.00	0.00	0.00	0.00
Interest from Canadian sources	13	2,400.00	0.00	0.00	0.00	2,400.00
Source of Box 13 interest (for EFILE)		1/Bank	1/Bank	1/Bank	1/Bank	
Capital gains dividends	18	0.00	0.00	0.00	0.00	0.00
Dividends	10	2,240.00	0.00	0.00	0.00	2,240.00
Actual Amount						
Taxable Amount	11	2,620.80	0.00	0.00	0.00	2,620.80
Other income from Canadian sources	14	0.00	0.00	0.00	0.00	0.00
Name of foreign country						
Foreign income	15	0.00	0.00	0.00	0.00	0.00
Foreign tax paid	16	0.00	0.00	0.00	0.00	0.00
Royalties	17	0.00	0.00	0.00	0.00	0.00
Work or invention						
Other						
Accrued income: Annuities	19	0.00	0.00	0.00	0.00	0.00
Box 19 received due to death of spouse?		No	No	No	No	
Equity linked notes	30	0.00	0.00	0.00	0.00	0.00
Current year						
Interest		0.00	0.00	0.00	0.00	0.00
Prior years						

- Press F4 and enter *DON* in the *Search* field to open the *Charitable Donations* form. Record that slip's amount as indicated below

2017 T1/TP1: Cosan, Jane - Charitable donations

1. Info | 2. T1013 | 3. T1 | 4. T4 | 5. T5 | 6. Donations | +

Charitable donations

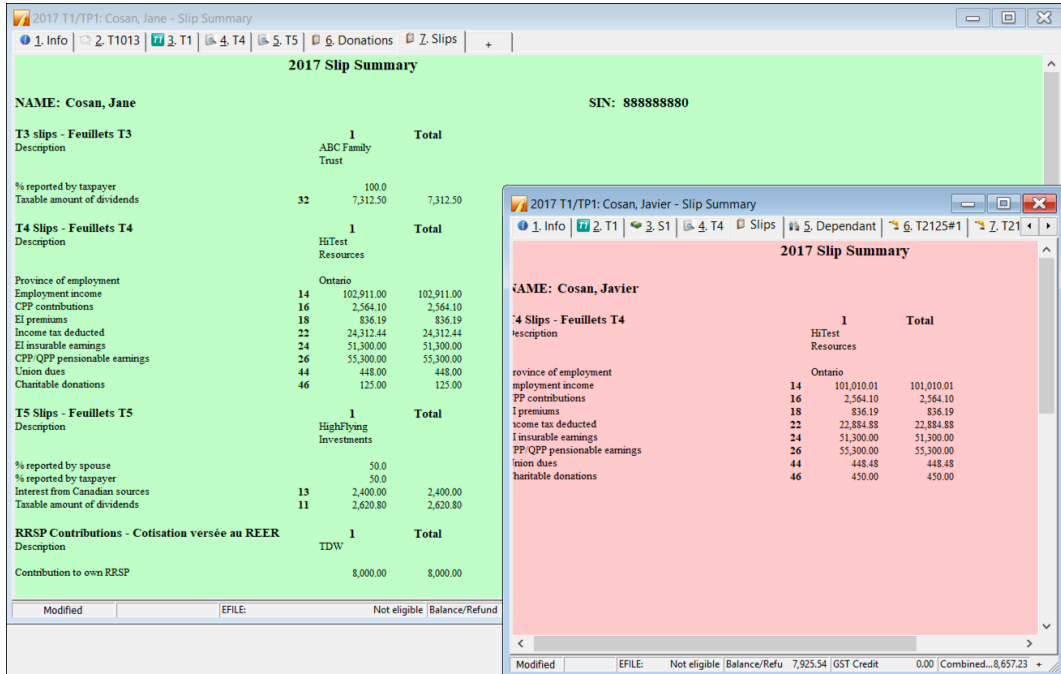
Donations

Charitable donations details		Amount paid
Parkinson Canada		100.00
		0.00
Reported on slips	Claim: Own and spouse's slips	575.00
	Total current year donations	675.00
Donations to U.S. organizations		Amount paid
		0.00
	Total current year donations	0.00
Other gifts		Amount paid
Donations made to government entities		0.00
Donations made to prescribed universities outside Canada		0.00
Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.		0.00
Donations made to a registered museum or cultural organization.		0.00
Community Food Program Donation (Farmers)		0.00
Charitable donations summary		Amount paid

Wrapping things up

Before finalizing things, you'll want to double-check the tax returns. As discussed earlier, ProFile's auditor is a powerful tool that alerts you about any errors or missing information. In addition to the auditor, you will also want to refer to the *Slip Summary* form. This form lists, on a single page, the information from every slip used on a T1.

- Press F4 to find Jane's *Slip Summary* form. Use it to confirm the T4 and other slip amounts
- Press F5 to toggle to Javier's T1 and to access his *Slip Summary* form as well



- You can also use ProFile's *Sign-offs* Review Marks to indicate, on each form, that you have verified and confirmed all entered amounts

T4 Slip

Description	Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
HiTest Resources						
Province of employment	10	Ontario				
Employment income	14	102,911.00	0.00	0.00	0.00	102,911.00
Employee's contributions	16	2,564.10	0.00	0.00	0.00	2,564.10
CPP	17	0.00	0.00	0.00	0.00	0.00
QPP	18	836.19	0.00	0.00	0.00	836.19
EI premiums	18	836.19	0.00	0.00	0.00	836.19
PPIP	55	0.00	0.00	0.00	0.00	0.00
Exempt	28	No	No	No	No	
CPP/QPP		No	No	No	No	
EI		No	No	No	No	
PPIP		No	No	No	No	
Employment code	29					
RPP contributions	20	0.00	0.00	0.00	0.00	0.00
Pension adjustment	52	0.00	0.00	0.00	0.00	0.00
Income tax deducted	22	24,312.44	0.00	0.00	0.00	24,312.44
EI insurable earnings	24	51,300.00	0.00	0.00	0.00	51,300.00
CPP/QPP pensionable earnings	26	55,300.00	0.00	0.00	0.00	55,300.00
PPIP insurable earnings	56	0.00	0.00	0.00	0.00	0.00
Union dues	44	448.00	0.00	0.00	0.00	448.00
Charitable donations	46	125.00	0.00	0.00	0.00	125.00
Other information						
Clergy housing allowance		0.00	0.00	0.00	0.00	0.00
Transfer allowance to T1223?						
Board and lodging	30	0.00	0.00	0.00	0.00	0.00
Special work site	31	0.00	0.00	0.00	0.00	0.00
Travel in prescribed zone	32	0.00	0.00	0.00	0.00	0.00

Using the auditor

- Press CTRL+F9 to consult ProFile's *Auditor* for errors, omissions and suggestions
- Double-click an audit message to jump to the related form
- Use a sign-off to clear the audit message

2017 T1/TP1: Cosan, Jane - T1 jacket

Canada Revenue Agency / Agence du revenu du Canada

T1 GENERAL 2017

Income Tax and Benefit Return

Step 1 – Identification and other information

Identification

First name and initial: Jane
 Last name: Cosan
 Mailing address: 12 Main St
 City: Anytown
 Prov./Terr.: ON
 Postal Code: M4A 1A2

Information about you

Enter your social insurance number (SIN): 888 888 880
 Enter your date of birth: 1971-05-19
 Your language of correspondence: English

Is this return for a deceased person?

Yes
 No

Information about your residence

Enter your province or territory of residence:

Information common-law partner

Yes
 No

T1-2017 Statement of Investment Income Schedule 4

State the names of the payers below, and attach any information slips you received. Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

I - Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

Taxable amount of dividends other than eligible dividends (specify):		1,310.40
HighFying Investments (50.0% of 2620.80)		7,312.50
ABC Family Trust		0.00
Enter this amount on line 180 of your return.	180	8,622.90
Taxable amount of eligible dividends (specify):		0.00
Enter this amount on line 120 of your return.	120	8,622.90

II - Interest and other investment income

Specify:

HighFying Investments (50.0% of 2400.00)		1,200.00
Income from foreign sources (specify):		0.00
Enter this amount on line 121 of your return.	121	1,200.00

III - Carrying charges and interest expenses

Accounting fees		0.00
Management or safe custody fees		0.00
Investment counsel fees		0.00
Reported on T5013 slips		0.00
Legal fees paid to collect, establish or increase the amount of support payments		0.00
Interest on money borrowed to earn interest, dividend, and royalty income		0.00
Interest on money borrowed to acquire an interest in a limited partnership or a partnership in which you are not an equal partner		0.00
Tax shelter		0.00
Rental and leasing property		0.00
Resource property		0.00
Enter this amount on line 221 of your return.	221	0.00

Out the door

You'll need to provide to your clients a copy of their tax returns. You can, of course, print the return or, as is becoming increasingly popular, provide a PDF copy. In either case, in order to EFILE the returns, you will want your clients to sign CRA's T183 form.

- To print the return, click the toolbar's *Print* icon
- ProFile will open the *Print Selection* window—ready to print only those forms that you selected under *Options > Print Selection*

2017 T1/TP1 Print Selection

Print Job: 1. Cosan, Jane 2. Cosan, Javier 3. Cosan, Maia

Allow multiple jobs

Print: T1 Paper, TPI paper, T1 Early Business, **T1 EFILE**, TPI EDI

Alter printing: Take snapshot, Change the status to: Unchanged

Options: Keep selections, Print: All Pages, Date in heading, Default printer, Merge print sets, Show only Selected

Printing Tips: By default ProFile will print the required forms to be sent to CRA.

Print Details:

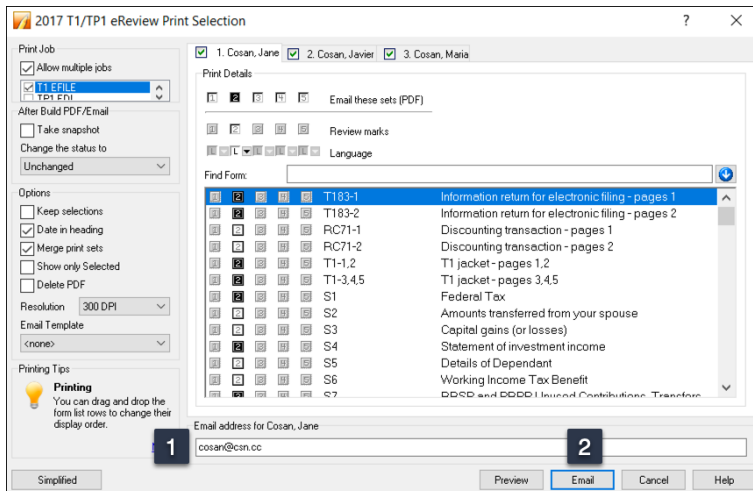
- Print these sets
- Archive these sets (PDF)
- Duplex sets
- Review marks
- 4 per page
- Language

Find Form:

<input checked="" type="checkbox"/>	T183-1	Information return for electronic filing - pages 1
<input checked="" type="checkbox"/>	T183-2	Information return for electronic filing - pages 2
<input checked="" type="checkbox"/>	RC71-1	Discounting transaction - pages 1
<input checked="" type="checkbox"/>	RC71-2	Discounting transaction - pages 2
<input checked="" type="checkbox"/>	T1-1,2	T1 jacket - pages 1,2
<input checked="" type="checkbox"/>	T1-3,4,5	T1 jacket - pages 3,4,5
<input checked="" type="checkbox"/>	S1	Federal Tax
<input checked="" type="checkbox"/>	S2	Amounts transferred from your spouse
<input checked="" type="checkbox"/>	S3	Capital gains (or losses)
<input checked="" type="checkbox"/>	S4	Statement of investment income
<input checked="" type="checkbox"/>	S5	Details of Dependant

Buttons: Simplified, Print, Setup..., Set Defaults, Cancel, Help

- If you'd rather email a PDF, first enter the client's email address on the *Personal Information* form, then click *Print / Email PDF*
- In the *eReview Print Selection* window, ProFile enters the email address for you
- After confirming the address, 1
- Click *Email* to send the tax file 2



EFILE it

The very last step is to EFILE the return. EFILE is CRA's electronic-filing portal that all professional tax preparers are required to use.

Before a preparer can EFILE a tax return, she will need the client's signature on CRA Form T183. Here are a few additional need-to-know items regarding the T183:

- Ensure that your client signs where required
- Consider checking the box that reads *How do you want to receive your notices of assessment and reassessment?*

2017 T1/TP1: Cosan, Jane - Information return for electronic filing

Canada Revenue Agency / Agence du revenu du Canada

Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return

Protected B when completed

Tax Year : 2017

- The information found on this form corresponds to the tax year indicated on the right.
- Before you fill out this form, read the information and instructions on page 2 of this form.
- Part D must be signed by the individual identified in Part A or by the individual's legal representative. Your electronic filer must fill out Parts C (prior to your return being submitted) and Part E (once your return has been submitted).
- Give the signed original of this form to your electronic filer and keep a copy for yourself.

Part A - Identification and address as shown on your return (mandatory)

First name: Jane, Last name: Cosan, Social insurance number: 888 888 880

Mailing address: Apt no - Street no Street name: 12 Main St, PO Box: , RR: , City: Anytown, Prov./Terr: ON, Postal code: M4A 1A2

Part B - Declaration of amounts from your General Income Tax and Benefit Return (mandatory)

Enter the following amounts from your return, if applicable:

Total income (line 150)	112,733.90	Refund (line 484)	0.00
Taxable income (line 260)	104,285.90	or	
Total federal non-refundable tax credits (line 350 of Schedule 1)	2,599.74	Balance owing (line 485)	731.89

Part C - Electronic filer identification (mandatory)

Name of person or firm: ACE TAX PREPARERS, Electronic filer number: D9331

Part D - Declaration and authorization (mandatory)

Signature (individual identified in Part A or legal representative): , Name and title of legal representative: , Year Month Day: 2018-11-26

Part E - Document control number (mandatory)

Enter the document control number for the individual's electronic record: D93311769KT1N

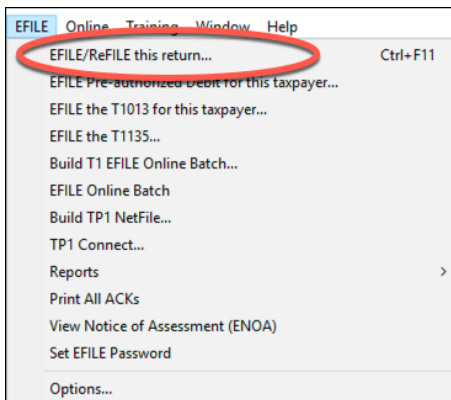
Part F - Delivery of your notices of assessment and reassessment (a selection must be made)

How do you want to receive your notices of assessment and reassessment? Select one or more of the following electronic options:

I am already registered for online mail and can view and access my notices of assessment and reassessment online.

I would like to view and access my notices of assessment and reassessment online anytime. I will sign up for online mail by providing my email address below.

- To EFILE the T1 return, just click the *EFILE* menu and select *EFILE/ReFILE* this return



And that's it. Job done!

Chapter 4 Quiz

Question 1: Tax preparers use the term “T1” to describe:

- A. The form an employer sends to an employee at year-end
 - B. A statement that a bank sends to investors
 - C. A corporate tax return
 - D. A personal tax return
-

Question 2: True or False: You record all income and deductions directly onto ProFile’s T1 jacket

Question 3: ProFile’s *Info* page is used to:

- A. Enter all amounts earned during the year
 - B. Enter the names of employers, banks and investments houses
 - C. Indicate which forms and schedules you want to use on a T1
 - D. Enter the name, address and other personal information
-

Question 4: True or False: Each type of income (T4, T5, etc.) is recorded on a dedicated form or Schedule in ProFile

Question 5: True or False: The T2202 Form is used to enter tuition amounts paid to a learning institution

Question 6: A signed T1013 form is used to:

- A. Get a client’s sign-off on a completed T1
 - B. Record deductions and credits
 - C. Ensure that there are no CRA omissions
 - D. Access CRA’s website and obtain a client’s tax information
-

Question 7: True or False: There is an icon on ProFile’s toolbar to toggle between spouses’ T1s

Question 8: True or False: You use the Slip Summary form to verify the amounts from all slips

Question 9: A signed T183 is used to:

- A. Record the amount of tax deducted on a T4 slip
- B. Get a client's authorization to EFILE a T1
- C. Change an error on a filed T1
- D. All the above

Question 10: True or False: ProFile cannot EFILE a T1. You can only do so from CRA's website

