

Chapter 4

A Basic T1

Learning Objectives

At this chapter's end
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 training opportunities

[Professional Accounting Software](#)

[Tax Preparation & efilings
Return Software](#)

[Professional Tax Software Training](#)

Copyright

Copyright 2020 Intuit, Inc.
All rights reserved.

Intuit, Inc.
5100 Spectrum Way,
Mississauga, ON L4W 5S2

Trademarks

©2020 Intuit Inc. All rights reserved. Intuit, the Intuit logo, Intuit ProFile, ProAdvisor, and QuickBooks, among others, are trademarks or registered trademarks of Intuit, Inc. in Canada and other countries. Other parties' marks are the property of their respective owners.

Notice to Readers

The publications distributed by Intuit Inc. are intended to assist educators by providing current and accurate information. However, no assurance is given that the information is comprehensive in its coverage or that it is suitable in dealing with a particular situation. Accordingly, the information provided should not be relied upon as a substitute for independent research. Intuit Inc. does not render any accounting, legal, or other professional advice nor does it have any responsibility for updating or revising any information presented herein. Intuit Inc. cannot warrant that the material contained herein will continue to be accurate or that it is completely free of errors when published. Readers should verify information before relying on them.

The material in this publication is provided for informational purposes only. Laws, regulations, policy and procedures regarding this subject are continuously changing and the information and examples are intended as general guidelines only. This publication is sold with the understanding that neither the publisher nor the author are engaged in rendering professional advice and it is recommended that such advice be obtained before acting on any information herein.

Users of this publication are responsible for *their own actions and outcomes*. *The publishers and author therefore expressly disclaim all and any liability to any person* in respect of anything and any consequence. Any examples in this book are factitious and any resemblances to actual people or circumstances are purely coincidental.

Table of Contents

Introduction	3
Benefits of Using ProFile	4
Chapter 4: A Basic T1.....	5
T1 Basics	5
A Tax Practitioner Approach	12
Chapter 4 Quiz	24

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 sample page of a hand-written T1. Let’s explore how you would manually prepare a full T1 tax return using CRA’s downloaded forms and schedules.

- Assume that Johnny Carsonn was a student during the tax year and that he also worked part-time. Here is the T4 slip—statement of remuneration—that Johnny received from his 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		
Corner Supermarket 1 Oak Street Anytown ON		Year / Année: 2018				
Employer's account number / Numéro de compte de l'employeur: 54		Province of employment / Province d'emploi: 10 ON	Employment income – line 101 / Revenu d'emploi – ligne 101: 14 9,855.12	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437: 22 99.00		
Social insurance number / Numéro d'assurance sociale: 12 487 487 589		Employer's CPP contributions – line 308 / Cotisations de l'employeur au RPP – ligne 308: 16 314.58	Employer's QPP contributions – line 308 / Cotisations de l'employeur au RPP – ligne 308: 17 314.58	EI insurable earnings / Gains assurables d'AE: 24 9,855.12	CPP/QPP pensionable earnings / Gains assujettis d'un RPP ou d'un RPPQ: 26 9,855.12	
Employee's name and address – Nom et adresse de l'employé: CARSONN Johnny, 1010 Main Street, Anytown ON CAN		Employer's EI premiums – line 312 / Cotisations de l'employeur à l'AE – ligne 312: 18 160.64	Union dues – line 212 / Cotisations syndicales – ligne 212: 44	Charitable donations – line 349 / Don de bienfaisance – ligne 349: 46	RPP or QPP registration number / N° d'ajustement d'un RPP ou d'un RPPQ: 50	
Other information (see over)		Pension adjustment – line 206 / Facteur d'équivalence – ligne 206: 52	RPP contributions – line 207 / Cotisations à un RPP – ligne 207: 20	RPP or QPP registration number / N° d'ajustement d'un RPP ou d'un RPPQ: 50	Pension adjustment – line 206 / Facteur d'équivalence – ligne 206: 52	
Autres renseignements (voir au verso)		Employer's PRR premiums – see over / Cotisations de l'employeur au RPP – voir au verso: 55	PRR insurable earnings / Gains assurables du RPP: 56			

- Because Johnny was a full-time university student, he also received the following tuition slip

Canada Revenue Agency / Agence du revenu du Canada		Tuition and Enrolment Certificate		Protected B when completed / For student	
Name of program or course: Fine Arts		Student number: 1010101			
Name and address of student: Johnny Carsonn, 1010 Main Street, Anytown ON M5A 1A1 CAN		Session periods, part-time and full-time: From 2018 01 To 2018 12		Eligible tuition fees, part-time and full-time sessions: 7,615.97	
CONCORDIA UNIVERSITY 1455 De Maisonneuve Montréal QC H3G 1M8		Totals		Part-time: 0, Full-time: 8	

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

Canada Revenue Agency / Agence du revenu du Canada

Income Tax and Benefit Return 2018

Step 1 – Identification and other information

Identification

Print your name and address below.

First name and initial: Johnny
Last name: Carsonn
Mailing address: Apt No. – Street No. Street name: 1010 Main St
PO Box: _____
City: Anytown Prov./Terr.: ON Postal code: M1S 1A1

Information about you

Enter your social insurance number (SIN): 4 8 7 4 8 7 5 8 9
Enter your date of birth: Year: 1 9 9 0 Month: 1 Day: 1
Your language of correspondence: English ☒ Français ☐
Votre langue de correspondance : ☒ ☐

Is this return for a deceased person?

If this return is for a deceased person, enter the date of death: Year: _____ Month: _____ Day: _____

Marital status

Tick the box that applies to your marital status on December 31, 2018:

1 ☐ Married 2 ☐ Living common-law 3 ☐ Widowed
4 ☐ Divorced 5 ☐ Separated 6 ☒ Single

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)

Enter their SIN: _____
Enter their first name: _____
Enter their net income for 2018 to claim certain credits: _____
Enter the amount of universal child care benefit (UCCB) from line 117 of their return: _____
Enter the amount of UCCB repayment from line 213 of their return: _____
Tick this box if they were self-employed in 2018: 1 ☐

Information about your residence

Enter your province or territory of residence on December 31, 2018: Ontario
Enter the province or territory where you currently reside if it is not the same as your mailing address above: _____
If you were self-employed in 2018, enter the province or territory where your business had a permanent establishment: _____
If you became or ceased to be a resident of Canada for income tax purposes in 2018, enter the date of: Month: _____ Day: _____ entry or departure Month: _____ Day: _____

Elections Canada (For more information, see "Elections Canada" under Step 1, 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.

Do not use this area 172 _____ 171 _____

Page 1

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

Protected B when completed

Step 1 – Identification and other information (continued)

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2018, was more than CAN\$100,000? 286 Yes ☐ 1 No ☒ 2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)		101	9855	12
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 (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)		115 +		
Elected split-pension amount (Get and complete Form T1032.)		116 +		
Universal child care benefit (UCCB) (See the RC62 slip.)		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 (Complete the Worksheet for the return.)		120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180			
Interest and other investment income (Complete the Worksheet for the return.)		121 +		
Net partnership income: limited or non-active partners only		122 +		
Registered disability savings plan income (box 131 of the T4A slip)		125 +		
Rental income Gross 160 Net 126 +				
Taxable capital gains (Complete 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 on this return.)		147 +		
Add lines 101, 104 to 143, and 147. This is your total income .	150		9855	12

5006-R Page 2

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

Protected B when completed

T1-2018 Federal Tuition, Education, and Textbook Amounts Schedule 11

Only the student must complete this schedule and attach it to their return. The person claiming the transfer should not attach this schedule to their return. Use your completed designated forms (T2202A, TL11A, TL11B, and/or TL11C) or other official tuition tax receipts, to complete this schedule to determine:

- your tuition, education, and textbook amounts
- the tuition amount you can transfer to a designated individual
- the unused amount, if any, you can carry forward to a future year

For more information, see Guide P105, Students and Income Tax.

Tuition, education, and textbook amounts claimed by the student for 2018

Unused federal tuition, education, and textbook amounts from your 2017 notice of assessment or notice of reassessment.

Eligible tuition fees paid for 2018 from the forms noted above or your official tuition tax receipts. To qualify, the fees you paid to attend each institution must be more than \$100. Also complete the 2018 enrolment information below.	320 +	7615	97
Add lines 1 and 2. Total available tuition, education, and textbook amounts for 2018			
Enter the amount of your taxable income from line 260 of your return if it is \$46,605 or less. Otherwise, complete Step B of Schedule 1 and enter the result of the following calculation: amount from line 43 of your Schedule 1 divided by 15%.	9855	12	
Total of lines 1 to 20 of your Schedule 1	13 479	22	4
Line 4 minus line 5 (if negative, enter "0").			5
Unused tuition, education, and textbook amount you are claiming for 2018. Amount from line 1 or line 6, whichever is less .			6
Line 6 minus line 7.			7
2018 tuition amount you are claiming for 2018. Enter the amount from line 2 or line 8, whichever is less .			8
Add lines 7 and 9.			9
Enter this amount on line 323 of Schedule 1. Total tuition, education, and textbook amounts claimed by the student for 2018			10

- 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

T1-2018
Federal Tax
Protected B when completed
Schedule 1

This schedule represents **Step 5** in completing your return. Complete this schedule and **attach** it to your return.
Claim only the credits that apply to you.
 The Income Tax and Benefit Guide may have additional information for certain lines.

Step A – Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300	11809	00	1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.) (maximum \$7,333)		301 +			2
Spouse or common-law partner amount (Complete Schedule 5.)		303 +			3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		304 +			4
Amount for an eligible dependant (Complete Schedule 5.)		305 +			5
Canada caregiver amount for other infirm dependants age 18 or older (Complete 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	× \$2,182 =	357 +		7
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		308 +	314	58	8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310 +			9
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312 +	160	64	10
on self-employment and other eligible earnings (Complete Schedule 13.)		317 +			11
Volunteer firefighters' amount		352 +			12
Search and rescue volunteers' amount		355 +			13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)		353 +	1195	00	14
Home accessibility expenses (Complete the Worksheet for Schedule 1.) (maximum \$10,000)		358 +			15
Home buyers' amount		369 +			16
Adoption expenses		313 +			17
Pension income amount (Complete the Worksheet for Schedule 1.) (maximum \$2,000)		314 +			18
Disability amount (for self) (Claim \$8,235 or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316 +			19
Disability amount transferred from a dependant (Complete the Worksheet for Schedule 1.)		318 +			20
Interest paid on your student loans (See Guide P105.)		319 +			21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		323 +			22
Tuition amount transferred from a child		324 +			23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		325 +			24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later	330				25
Enter \$2,302 or 3% of line 236 of your return, whichever is less.	-				26
Line 25 minus line 26 (if negative, enter "0")	=				27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)	331 +				28
Add lines 27 and 28.	=	332 +	13479	22	29
Add lines 1 to 24, and line 29.		335 =			30
Federal non-refundable tax credit rate		×	15%		31
Multiply line 30 by line 31.		338 =	2021	88	32

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

2018 Personal information

Taxpayer personal information

SIN: 487 487 589
 Title: Mr.
 First name: Johnny
 Last name: Carson
 Last name changed in 2018? ☐ Yes ☒ No
 Do you want to change your address? ☐ Yes ☒ No
 Care of: ☐ Yes ☒ No
 Street address: 1010 Main St
 P.O. Box: Apt #
 City: Anytown
 Province: ON
 Postal code: M5A 1A1
 Primary phone: (909) 909-1000
 Birth date: 1999/01/01
 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:
 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

Marital status

Indicate your marital status on December 31, 2018
 1 ☐ Married 2 ☐ Living common-law 3 ☐ Widowed
 4 ☐ Divorced 5 ☐ Separated 6 ☒ Single
 If status changed in 2018, 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 2018/12/31: Ontario
 Province of self-employment:
 If you became or ceased to be a Canadian resident in 2018, 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 2018 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

- Once again, here is Johnny's T4 slip

T4
 Statement of Remuneration Paid
 État de la rémunération payée

Year / Année: 2018

Employer's name - Nom de l'employeur: Corner Supermarket, 1 Oak Street, Anytown ON

Employer's account number / Numéro de compte de l'employeur: 54

Social insurance number / Numéro d'assurance sociale: 12 487 487 589

Employee's name and address - Nom et adresse de l'employé: Last name (in capital letters) - Nom de famille (en lettres majuscules): CARSONN, First name - Prénom: Johnny, Initial: J, Address: 1010 Main Street, Anytown ON CAN

Province of employment / Province d'emploi: 10 ON

Employer's CPP contributions - line 308 / Cotisations de l'employeur au RRC - ligne 308: 16 314.58

Employer's EI insurable earnings - line 308 / Cotisations de l'employeur au RPP - ligne 308: 17 9,855.12

Employee's EI premiums - line 312 / Cotisations de l'employé au RPP - ligne 312: 18 160.64

Employee's PPS premiums - line 312 / Cotisations de l'employé au RPP - ligne 312: 19 160.64

Employment income - line 101 / Revenu d'emploi - ligne 101: 14 9,855.12

Income tax deducted - line 437 / Impôt sur le revenu retenu - ligne 437: 22 99.00

Employer's CPP contributions - line 308 / Cotisations de l'employeur au RRC - ligne 308: 16 314.58

Employee's CPP contributions - line 308 / Cotisations de l'employé au RRC - ligne 308: 17 9,855.12

Employee's EI premiums - line 312 / Cotisations de l'employé au RPP - ligne 312: 18 160.64

Union dues - line 212 / Cotisations syndicales - ligne 212: 44

Charitable donations - line 349 / Dons de bienfaisance - ligne 349: 46

Pension adjustment - line 206 / Facteur d'équivalence - ligne 206: 52

RRSP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPOB: 50

Employer's PPS premiums - line 312 / Cotisations de l'employeur au RPP - ligne 312: 19 160.64

PPSP insurable earnings / Gains assurables du RPP: 56

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

Box - Case Amount - Montant

RC-14-599 1

- 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

Carson, Johnny

Form 14

Form	Name	Category	Description	U...	Last...	S...
1 Identification	Info	Identificat.	Personal information	Y...	N/A	1
2 Slips	Dependant	Identificat.	Dependant information	No	N/A	3
3 Income	CaryFwd	Identificat.	Caryforward Summary	Y...	N/A	4
4 Deductions	T2202/TL	Slips	Tuition and education credit	Y...	N/A	6
5 Tax credits	T3	Slips	Statement of trust income	No	N/A	7
6 Return schedules	T4	Slips	Statement of remuneration	Y...	N/A	8
7 Filing	T4A	Slips	Statement of pension, ann...	No	N/A	9
8 Over	T4AAS	Slips	Statement of Old Age Secu...	No	N/A	10
9 At	T4AAP	Slips	Statement of Canada Pensi...	No	N/A	11
10 Used	T4ARCA	Slips	Statement of distribution fr...	No	N/A	12
11 Data entered	T4E	Slips	Statement of Employment I...	No	N/A	13
12 Last year	T4PS	Slips	Statement of profit-sharing...	No	N/A	14
	T4RIF	Slips	Statement of income from...	No	N/A	15
	T4RSP	Slips	Statement of RRSP income	No	N/A	16
	T3	Slips	Statement of investment in...	No	N/A	17

T4: Statement of remuneration paid

- 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

Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Description	Comer Supermarket				
Province of employment	10 Ontario				
Employment income	14 9,855.12	0.00	0.00	0.00	9,855.12
Employee's contributions	16 314.58	0.00	0.00	0.00	314.58
	17 0.00	0.00	0.00	0.00	0.00
	18 30.64	0.00	0.00	0.00	160.64
	55 0.00	0.00	0.00	0.00	0.00
Exempt	28 No	No	No	No	
	29 No	No	No	No	
	30 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 99.00	0.00	0.00	0.00	99.00
EI insurable earnings	24 9,855.12	0.00	0.00	0.00	9,855.12
CPP/QPP pensionable earnings	25 9,855.12	0.00	0.00	0.00	9,855.12
PPIP insurable earnings	26 0.00	0.00	0.00	0.00	0.00
Union dues	27 0.00	0.00	0.00	0.00	0.00
Charitable donations	6 0.00	0.00	0.00	0.00	0.00

Protected B when completed

Information from all sources both inside and outside Canada. Information for certain lines.

101 9,855.12

102 0.00

103 0.00

104 0.00

105 0.00

106 0.00

107 0.00

108 0.00

109 0.00

110 0.00

111 0.00

112 0.00

113 0.00

114 0.00

115 0.00

116 0.00

117 0.00

118 0.00

119 0.00

120 0.00

121 0.00

122 0.00

123 0.00

124 0.00

125 0.00

126 0.00

127 0.00

- Here, again, is Johnny's tuition slip

Agence du revenu du Canada / Canada Revenue Agency

Tuition and Enrolment Certificate

Protected B when completed

For student

Issue this certificate to a student who was enrolled during the calendar year in a qualifying educational program or a specified educational program at a post-secondary institution, such as a college or university, or at an institution certified by Employment and Social Development Canada (ESDC).

Tuition fees paid in respect of the calendar year to any one institution have to be more than \$100. Fees paid to an institution certified by ESDC or to a post-secondary educational institution in Canada for courses that are not at a post-secondary school level, have to be for courses taken to get or improve skills in an occupation, and the student has to be 16 years of age or older before the end of the year.

Students calculate their provincial or territorial education amounts (if applicable) based on the number of months indicated in Box B or C below.

Name of program or course		Student number	
Fine Arts		1010101	
Name and address of student		Session periods, part-time and full-time	
Johnny Carson		From To	
1010 Main Street		Y M Y M	
Anytown ON M5A 1A1 CAN		2018 01 2018 12	
Eligible tuition fees, part-time and full-time sessions		Number of months for:	
		B Part-time	C Full-time
7,615.97		0	8
		0	0
		0	0
		0	0
Totals		7,615.97	0 8
Name and address of educational institution			
CONCORDIA UNIVERSITY 1455 De Maisonneuve Montréal QC H3G 1M8			

Information for students: See the back of slip 1. If you want to transfer all or part of your tuition amount, complete the back of slip 2.

T2202A E (18)

1

- 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. Note that because Johnny didn't have sufficient income, ProFile applied no tuition credit at line 10 of Schedule 11.

T2202A/TL11
Tuition and education credit certificates

Tuition Slips

Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Concordia U					
T2202A, TL11A, TL11B, TL11C					
Tuition fees paid	A 7,615.97	0.00	0.00	0.00	7,615.97
Number of months in part-time enrolment	B 0	0	0	0	0
Number of months in full-time enrolment	C 8	0	0	0	8
TL11D					
Tuition fees paid	0.00	0.00	0.00	0.00	0.00
Charitable donations	0.00	0.00	0.00	0.00	0.00

For more information, see Guide P105, Students and Income Tax.

Tuition, education, and textbook amounts claimed by the student for 2018

Unused federal tuition, education, and textbook amounts from your 2017 notice of assessment or notice of reassessment

Eligible tuition fees paid for 2018	7,615.97	1
Add lines 1 and 2	7,615.97	2
Enter the amount of your taxable income from line 260 of your return if it is \$46,605 or less. Otherwise, complete Step B of Schedule 1 and enter instead the result of the following calculation: amount from line 43 of your Schedule 1 divided by 15%.	9,855.12	4
Amount from Line 8A of Form T1206	0.00	5
Total of lines 1 to 20 of your Schedule 1	13,479.22	6
Line 4 minus line 5 (if negative, enter "0")	0.00	7
Unused tuition, education, and textbook amounts claimed for 2018	0.00	8
Amount from line 1 or line 4, whichever is less	0.00	9
2018 tuition amount you are claiming for 2018	0.00	10
Enter amount from line 2 or line 8, whichever is less	0.00	
Add lines 7 and 9	0.00	
Enter this amount on line 323 of Schedule 1.	0.00	

Total tuition, education, and textbook amounts claimed for 2018

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

T1-2018
Federal Tax

Protected B when completed
Schedule 1

This schedule represents **Step 5** in completing your return. Complete this schedule and **attach** it to your return.
Claim only the credits that apply to you.
The Income Tax and Benefit Guide may have additional information for certain lines.

Step A - Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300	11,809.00	1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.)	(maximum \$7,333)	301	0.00	2
Spouse or common-law partner amount (Complete Schedule 5)		303	0.00	3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5)		304	0.00	4
Amount for an eligible dependant (Complete schedule 5)		305	0.00	5
Canada caregiver amount for other infirm dependants age 18 or older (Complete 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 \$ 2,182 =	367	0.00	7
CPP or QPP contributions:				
through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		308	314.58	8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310	0.00	9
Employment Insurance premiums:				
through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312	160.64	10
on self-employment and other eligible earnings (Complete 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				
(Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.) (maximum \$1,195)		363	1,195.00	14
Home accessibility expenses (Complete the Worksheet for Schedule 1.) (maximum \$10,000)		398	0.00	15
Home buyers' amount		369	0.00	16
Adoption expenses		313	0.00	17

- Because Johnny had no other slips or additional information to record, here is snapshot of his tax return
- Note that the last page of the tax return indicates that Johnny is receiving a refund of \$253.00

Canada Revenue Agency / Agence du revenu du Canada

Income Tax and Benefit Return 2018

Step 1 – Identification and other information

Identification: First name and initial: Johnny, Last name: Carsonn, Mailing address: Apt No. – Street No. Street: 1010 Main St, PO Box: , City: Anytown, Email address: .

Information about you: Enter your social insurance number (SIN): 487 487 589

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips): 101 9,855.12

Commissions included on line 101 (box 42 of all T4 slips): 102 0.00

Wage loss replacement contributions (See line 101 in the guide): 103 0.00

Other employment income: 104 0.00

Old age security pension (box 18 of the T4A(OAS) slip): 113 0.00

Disability benefits included on line 114 (box 18 of the T4A(P) slip): 114 0.00

Step 3 – Net income

Enter your total income from line 150: 150 9,855.12

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips): 206 0.00

Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips): 207 0.00

Step 7 – Refund or balance owing

Net federal tax, enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0") 420 0.00

CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC-381, whichever applies.) 421 0.00

Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.) 430 0.00

Social benefits repayment (amount from line 235) 422 0.00

Provincial or territorial tax (Attach Form 428, even if the result is "0") 428 0.00

Add lines 420, 421, 430, 422, and 428. This is your total payable. 435 0.00

Refundable medical expense supplement (Complete the Worksheet for the refund.) 452 0.00

Working income tax benefit (WITB) (Complete Schedule 6.) 453 0.00

Refund of investment tax credit (Get and complete Form T2038(IND).) 454 0.00

Part XIII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips) 456 0.00

Employee and partner GST/HST rebate (Get and complete Form GST370.) 457 0.00

Eligible educator school supply tax credit 468 0.00

Supplies expenses (maximum \$1000) 468 0.00 X 15.00 % = 469 0.00

Tax paid by instalments 476 0.00

Provincial or territorial credits (Complete Form 479, if it applies.) 479 0.00

Add lines 437 to 457, and 469 to 479. These are your total credits. 482 253.00

Line 435 minus line 482. This is your refund or balance owing. (253.00)

If the result is negative, you have a refund. If the result is positive, you have a balance owing. Enter the amount below on whichever line applies.

Refund 484 253.00

Balance owing 485 0.00

For more information on how to make your payment, see line 485 in the guide or go to canada.ca/payments. Your payment is due no later than April 30, 2019.

Conclusion

ProFile provides guided tax preparation that requires you to simply enter information on the required forms and slip (in the above 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 Angela Carsonn and Martin St-Pierre 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

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	
Year Année		2018			
ProFile 2020 Tour 1000 Main St Anytown ON M4A 0A1		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		14 52,200.00		22 8,179.00	
Social insurance number Numéro d'assurance sociale		Province of employment Province d'emploi		Employee's CPP contributions – line 308 Cotisations de l'employé au RPC – ligne 308	
12 453 545 121		10 ON		16 2,410.65	
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		Employment code Code d'emploi		Employee's QPP contributions – line 308 Cotisations de l'employé au RRQ – ligne 308	
		29		17	
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		EI insurable earnings Gains assurables d'AE	
Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale		18 858.22		24 51,700.00	
Carsonn Angela		RPP contributions – line 207 Cotisations à un RPA – ligne 207		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ	
1010 Main St		20		26 52,200.00	
Anytown ON CAN M5A 1A1		Pension adjustment – line 206 Facteur d'équivalence – ligne 206		Union dues – line 212 Cotisations syndicales – ligne 212	
		52		44	
Other information (see over)		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		Charitable donations – line 349 Dons de bienfaisance – ligne 349	
		55		46	
Autres renseignements (voir au verso)				RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB	
				50	
				PPIP insurable earnings Gains assurables du RPAP	
				56	

- 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 État des revenus de placement		Year 2018	Protected B / Protégé B when completed / une fois rempli
Dividends from Canadian corporations – Dividendes de sociétés canadiennes		Federal credit – Crédit fédéral		Interest from Canadian sources 1,985.01	
24 Actual amount of eligible dividends Montant réel des dividendes déterminés	25 Taxable amount of eligible dividends Montant imposable des dividendes déterminés	26 Dividend tax credit for eligible dividends Crédit d'impôt pour dividendes déterminés	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 Taxable 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 O	22 Recipient identification number 245 243 241	23 Recipient type 1
Other information (see the back) / Autres renseignements (voir au verso)					
Recipient's name (last name first) and address – Nom, prénom et adresse du bénéficiaire ST-PIERRE MARTIN 1010 MAIN ST ANYTOWN ON CAN			Payer's name and address – Nom et adresse du payeur High-Flying Investments Inc 2 Front Street Anytown, ON M1M 1M1		

 Parkinson Canada 316 - 4211 Yonge Street, Toronto, ON M2P 2A9 T: 416-227-9700 F: 416-227-9600 www.parkinson.ca Charitable Business No. / No. d'organisme de bienfaisance enregistré: 10809 1798 RR0001	Date Received/Don reçu le: Nov 18, 2018 Date Issued/Reçu émis le: Place of Issue/Lieu d'émission: Toronto, ON DUPLICATE RECEIPT REÇU EN DOUBLE Receipt No./Numéro du reçu: L100032816 Amount of donation/ Montant du don: \$100.00  Authorized signature/Signature autorisée
Angela Carson 1010 Main St Anytown, ON M5A 1A1	

This is an official tax receipt for income tax purposes. / Reçu officiel aux fins de l'impôt.
 Canada Revenue Agency: www.cra.gc.ca/charitiesandgiving
 Agence du revenu du Canada: www.cra-arc.gc.ca/charites-giving/menu-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 Angela's information page

2018 T1/TP1: Carsonn, Angela - Personal information

1. Info | 6. T4 | +

2018 Personal information

Taxpayer personal information		Marital status	
SIN	453 545 121	Indicate your marital status on December 31, 2018	
Title	Ms	1 <input checked="" type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law
First name	Angela	3 <input type="checkbox"/> Widowed	
Last name	Carsonn	4 <input type="checkbox"/> Divorced	5 <input type="checkbox"/> Separated
Last name changed in 2018? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6 <input type="checkbox"/> Single	
Do you want to change your address? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		If status changed in 2018, enter date of change mm/dd	
Care of		Were you married or living common-law at any time in this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Street address	1010 Main St		
P.O. Box			
City	Anytown		
Province	ON		
Postal code	M5A 1A1		
Primary phone	(909) 909-9099		
Birth date	1974/12/12		
Date of Death	yyyy/mm/dd		
Gender	<input type="checkbox"/> Male <input checked="" type="checkbox"/> Female		
Province or territory where taxpayer resides if different from mailing address:			
CRA online mail:	<input type="checkbox"/> Already registered <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Email address:			
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.			

Residency	
Province of residence on 2018/12/31	Ontario
Province of self-employment	
If you became or ceased to be a Canadian resident in 2018, enter date of: entry mm/dd or departure mm/dd	
Are you a non-resident? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Residency status: Resident	
Country (other than Canada)	
Did you dispose of a property (or properties) in 2018 for which you are claiming a principal residence exemption? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Use preparer address for: <input checked="" type="checkbox"/> Nothing <input type="checkbox"/> Notice of Assessment and Refund <input type="checkbox"/> N of A <input type="checkbox"/> T1 mailing address	

- To enter Martin's spousal information, scroll to the bottom of Angela's *Personal Information* page

2018 T1/TP1: Carsonn, Angela - Personal information

1. Info | 6. T4 | +

Spousal information		Additional contact information	
SIN	245 243 241	Work phone number () - ext. ()	
Title	M	Fax number () -	
First name	Martin	Secondary phone () -	
Last name	St-Pierre		
Care of			
Street address	1010 Main St		
P.O. Box			
City	Anytown		
Province	ON		
Postal code	M5A 1A1		
Primary phone	(909) 909-9099		
Birth date	1974/10/10		
Date of Death	yyyy/mm/dd		
Net income	52,722.61		
Spouse's province of residence on 2018/12/31: Ontario			
Is spouse's net income zero? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Spouse self-employed in 2018? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
If spouse became or ceased to be a Canadian resident in 2018, enter date of: entry mm/dd or departure mm/dd			
Was spouse confined to a prison or similar institution: - for a period of 90 days or more during the year? (Schedule 6) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Mailing label	
Joint names	Angela Carsonn and Martin St-Pierre
Address	
P.O. Box	1010 Main St
City	Anytown
Province	ON
Postal code	M5A 1A1
Joint Salutation	Dear Ms Carsonn and M St-Pierre:
Client Salutation	Dear Ms Carsonn:
Client letter type	Client only
Use joint invoice?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

- After entering Angela'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 they are new clients, select *Create a new return for spouse*

Couple Returns

☒ Create a new return for spouse

☐ Open an existing return

OK Cancel

- Once you enter your clients' 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

2018 T1/TP1: Carsonn, Angela - Authorizing or cancelling a representative

1. Info 2. T1013 6. T4

Authorizing or Cancelling a Representative

The purpose of this form is to:

☒ Authorize a representative ☐ Cancel a representative OR ☐ Cancel the consent(s) given for the individual OR ☐ Not applicable

You can view, add, modify, or cancel your authorized representatives online using My Account at canada.ca/my-cra-account. Your representative will have instant access to your information and online services to easily manage your account. To immediately cancel a representative, call us at 1-800-959-8281.

Part 1 – Taxpayer account information

Complete the line that applies.

SIN, TTN or ITN 453 545 121	First name Angela	Last name Carsonn
Trust account number T	Trust name	

Part 2 – Representative information and authorization

Complete section A or B, as applicable.

☒ To grant an individual online access, enter his or her RepID.
☐ To grant a group online access, enter its GroupID.
☐ To grant a business online access, enter its Business Number (BN).

A. Authorize online access for all tax years (including access by telephone and in writing)

Your representative **must** be registered with Represent a Client to obtain online access.

- 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*

PROFILE

File Edit Audit Goto Form Options **EFILE** Online Training W

- EFILE/ReFILE this return... Ctrl+F11
- EFILE Pre-authorized Debit for this taxpayer...
- EFILE the T1013 for this taxpayer...**
- EFILE the T1135...
- Build T1 EFILE Online Batch...
- EFILE Online Batch
- Build TP1 NetFile...
- TP1 Connect...
- Reports
- Print All ACKs
- View Notice of Assessment (ENOA)
- Set EFILE Password
- Options...

- 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

Represent a Client

Use this secure service to access tax information on behalf of individuals and businesses, including your employer.

Choose from one of two ways to access Represent a Client:

Continue to Sign-In Partner

- Use the same sign-in information you use for other online services (for example, online banking).
- None of your information will be shared with CRA. Your Sign-In Partner will not know which government service you are using.
- You will temporarily leave the CRA website to use your Sign-In Partner.

View the full list of Sign-In Partners

CRA login **RA register**

Enter your CRA user ID and password or register if you do not have a CRA user ID or password.

- Forgot your password or user ID?
- Enter your CRA security code?

CRA Login

***User ID (required)**

ATaxPrep
Forgot your user ID?

***Password (required)**

Forgot your password?

For more information on how your privacy is protected, refer to our [Personal Information Collection Statement](#).

Login Exit

Warning: If you are a new user, to receive or change your CRA user ID or password, or to manage your security questions and answers, you must first login.

- Enter Angela'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)

453 545 121

Access SIN

BN (no spaces or dashes)

Access BN

- You are now at Angela's Information page. Note the tax information that CRA makes available including: prior-year *Notice of Assessment*, *Statements of Account*, and *RRSP* and *TFSA* balances

Tax returns

The 2017 return was assessed on **April 15, 2019**.

- View your [2017 Notice of Assessment](#)

[Change my return](#)

[Go to Tax returns details](#)

Accounts and payments

Income tax balance: \$0.00

[View statement of account](#)

[Go to Accounts and payments details](#)

Benefits and credits

No benefits and credits payments are currently expected.

[Go to Benefits and credits details](#)

RRSP and TFSA

Your 2019 RRSP deduction limit: \$22,050.00

Your 2019 TFSA contribution room: \$53,273.00 [TFSA - Important information](#)

As of January 1, 2019

[Go to RRSP and TFSA details](#)

Entering tax data

With the tax returns 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 Martin's return. Enter his T4 information as well

Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Description	ProFile Tour 2020				
Province of employment	10 Ontario				
Employment income	14 52,200.00	0.00	0.00	0.00	52,200.00
Employee's contributions	16 2,410.65	0.00	0.00	0.00	2,410.65
CPP	17 0.00				
QPP	18 858.22				
EI premiums	55 0.00				
Exempt	28 No				
CPP/QPP	28 No				
EI	28 No				
PPIP	28 No				
Employment code	29				
RPP contributions	20 0.00				
Pension adjustment	52 0.00				
Income tax deducted	22 8,179.00				
EI insurable earnings	24 51,700.00				
CPP/QPP pensionable earnings	26 52,200.00				
PPIP insurable earnings	56 0.00				
Union dues	44 0.00				
Charitable donations	46 0.00				
Other information					
Clergy housing allowance					
Transfer allowance to T1223?					
Board and lodging	30 0.00				
Special work site	31 0.00				
Travel in prescribed zone	32 0.00				
Medical travel assistance	33 0.00				
Other taxable benefits	40 0.00				

Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Description	ProFile Tour 2020				
Province of employment	10 Ontario				
Employment income	14 52,100.00	0.00	0.00	0.00	52,100.00
Employee's contributions	16 2,405.70	0.00	0.00	0.00	2,405.70
CPP	17 0.00	0.00	0.00	0.00	0.00
QPP	18 858.22	0.00	0.00	0.00	858.22
EI premiums	55 0.00	0.00	0.00	0.00	0.00
Exempt	28 No	No	No	No	
CPP/QPP	28 No	No	No	No	
EI	28 No	No	No	No	
PPIP	28 No	No	No	No	
Employment code	29				
RPP contributions	20 0.00	0.00	0.00	0.00	0.00

- From Martin's T, 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"

T5 Statement of Investment Income		T5 Slip				
	Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Description		ProFile Tour 2020				
% 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						
Actual Amount	24	0.00	0.00	0.00	0.00	0.00
Before March 28, 2018 (QC Only)		0.00	0.00	0.00	0.00	0.00
Taxable Amount	25	0.00	0.00	0.00	0.00	0.00
Interest from Canadian sources	13	1,985.01	0.00	0.00	0.00	1,985.01
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						
Actual Amount	10	0.00	0.00	0.00	0.00	0.00
Before March 28, 2018 (QC Only)		0.00	0.00	0.00	0.00	0.00
Taxable Amount	11	0.00	0.00	0.00	0.00	0.00
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						
Work or invention	17	0.00	0.00	0.00	0.00	0.00
Other		0.00	0.00	0.00	0.00	0.00
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	No	
Equity linked notes interest						
canadian	30	0.00	0.00	0.00	0.00	0.00
foreign source		0.00	0.00	0.00	0.00	0.00

- Press F5 to return to Angela's return and then use *Form Explorer* to open the *DON (Charitable Donations)* form. Record that slip's amount as indicated below

Donations		Charitable donations
Charitable donations details		
Name of organization	Amount paid	
Parkinson's Society	100 00	
Reported on slips	Claim: Own slips	0 00
Total current year donations		100 00
Donations to U.S. organizations		
Name of organization	Amount paid	
	0 00	
Total current year donations		0 00
Other gifts		
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	

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 open Form Explorer and find Angela's *Slip Summary* form. Use it to confirm the T4 and other slip amounts
- Press F5 to toggle to Martin's T1 and to access his *Slip Summary* form as well

2018 T1/TP1: Carsonn, Angela - Slip Summary

1. Info 2. T1013 3. T4 4. T5 5. Donations 6. Slips

2018 Slip Summary

NAME: Carsonn, Angela SIN: 453545121

T4 Slips - Feuilles T4

Description	1 ProFile Tour 2020	Total
Province of employment	Ontario	
Employment income	14 52,200.00	52,200.00
CPP contributions	16 2,410.65	2,410.65
EI premiums	18 858.22	858.22
Income tax deducted	22 8,179.00	8,179.00
EI insurable earnings	24 51,700.00	51,700.00
CPP/QPP pensionable earnings	26 52,200.00	52,200.00

RRSP Contributions - Cotisation versée au REER

Description	1 BancOne	Total
Contribution period	January 1, 2019 to March	
Contribution to own RRSP	8,000.00	8,000.00

Modified 03:29:51 EFIL: Eligible Balance/Refund
T1:150: Total income 53,192.50

2018 T1/TP1: St-Pierre, Martin - Slip Summary

1. T1 2. S4Worksheet 3. Donations 4. Info 5. T4 6. T5 9. Slips

2018 Slip Summary

NAME: St-Pierre, Martin SIN: 453545121

T4 Slips - Feuilles T4

Description	1 ProFile Tour 2020	Total
Province of employment	Ontario	
Employment income	14 52,100.00	52,100.00
CPP contributions	16 2,405.70	2,405.70
EI premiums	18 858.22	858.22
Income tax deducted	22 9,881.24	9,881.24
EI insurable earnings	24 51,700.00	51,700.00
CPP/QPP pensionable earnings	26 52,100.00	52,100.00

T5 Slips - Feuilles T5

Description	1 ProFile Tour 2020	Total
-------------	---------------------------	-------

Modified 01:05:31 EFIL: Eligible Balance/Refund (1,742.07) GST Credit 0.00 Combined ... (4,171.07)
T1:150: Total inc... 53,092.50

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

		Box	Slip #1	Slip #2
Description			ProFile Tour 2020	
Province of employment		10	Ontario	Ontario
Employment income		14	52,200.00	0
Employee's contributions	CPP	16	2,410.65	0
	QPP	17	0.00	0
	EI premiums	18	858.22	0
	PPIP	55	0.00	0
Exempt	CPP/QPP	28	No	No
	EI		No	No
	PPIP		No	No
Employment code		29		
RPP contributions		20	0.00	0
Pension adjustment		52	0.00	0
Income tax deducted		22	8,179.00	0
EI insurable earnings		24	51,700.00	0
CPP/QPP pensionable earnings		26	52,200.00	0
PPIP insurable earnings		56	0.00	0

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

Canada Revenue Agency / Agence du revenu du Canada

Income Tax and Benefit Return 2018

Step 1 – Identification and other information

Identification

Print your name and address below.

First name and initial: Angela
Last name: Carsonn
Mailing address: Apt No. – Street No. Street name: 1010 Main St
PO Box: RR
City: Anytown
Prov./Terr.: ON
Postal code: M5A 1A1

Information about you

Enter your social insurance number (SIN): 453 545 121
Year/Month/Day: 1974/12/12
Your language:
If this return is person, enter the tax status:
☒ Married
☐ Divorced

Information about your residence

Enter your province or territory of residence:
By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use under Step 1 in the guide.
Enter an email address:
Enter your province or territory of residence:
Summary Warnings Notices Sign-offs Issues Overrides Memos EFILE

Interest and other investment income

Specify: ProFile Tour 2020 (50.0% of 1985.01) ** 992.50
Income from foreign sources (specify): 0.00
Enter this amount on line 121 of your return: 121 992.50

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 active 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

Notice: S4Worksheet: Taxpayer has investment income. Are there carrying charges or interest expenses that could be deducted?
Notice: T1206: If any income reported by taxpayer is taxable as 'split income', enter the details on Form T1206.

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*

2018 T1/TP1 Print Selection

Print Job

☒ Allow multiple jobs

☐ T1 Paper
☐ TP1 paper
☐ T1 Early Business
☒ T1 EFILE
☐ TP1 EDI
☐ T1 Review

After 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

Find Form
Upon finding a form, use the Tab key to select it.

Print Details

☒ 1. Carsonn, Angela ☒ 2. St-Pierre, Martin

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

Find Form:

Form	Description
T183-1	Information return for electronic filin...
T183-2	Information return for electronic filin...
RC71-1	Discounting transaction - pages 1
RC71-2	Discounting transaction - pages 2
RC72-1	Notice of the actual amount of the r...
RC72-2	Notice of the actual amount of the r...
T1-1,2	T1 jacket - pages 1,2
T1-3,4,5	T1 jacket - pages 3,4,5
S1	Federal Tax
S2	Amounts transferred from your spo...
S3	Capital gains (or losses)
S4Worksheet	Statement of investment income
S5	Details of Dependent
S6	Working Income Tax Benefit
S7	RRSP and RRPP Interest Contribu...

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,
- Click *Email* to send the tax file

2018 T1/TP1 eReview Print Selection

Print Job

☒ Allow multiple jobs

☐ T1 Paper

☐ TP1 paper

☐ T1 Early Business

☒ T183-1

☐ TP1 EDI

☐ T1 Business

After Build PDF/Email

☐ Take snapshot

Change the status to

Unchanged

Options

☐ Keep selections

☒ Date in heading

☒ Merge print sets

☐ Show only Selected

☐ Delete PDF

Resolution 300 DPI

Email Template <none>

Printing Tips

Find Form

Upon finding a form, use the Tab key to select it.

1

2

Email address for Carsonn, Angela

msp@canada.ca

Print Details

☒ 1. Carsonn, Angela ☒ 2. St-Pierre, Martin

Print Details

☐ Email these sets (PDF)

☐ Review marks

Language

Find Form:

T183-1 Information return for electronic fil...

T183-2 Information return for electronic fil...

RC71-1 Discounting transaction - pages 1

RC71-2 Discounting transaction - pages 2

RC72-1 Notice of the actual amount of the r...

RC72-2 Notice of the actual amount of the r...

T1-1,2 T1 jacket - pages 1,2

T1-3,4,5 T1 jacket - pages 3,4,5

S1 Federal Tax

S2 Amounts transferred from your spo...

S3 Capital gains (or losses)

S4Worksheet Statement of investment income

S5 Details of Dependant

S6 Working Income Tax Benefit

S7 RRSP and PRPP Unused Contribu...

S8 CPP on self-employment and other...

Buttons: Simplified, Preview, Email, Cancel, Help

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.

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 : 2018

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: Angela, Last name: Carsonn, Social insurance number: 453 545 121

Mailing address: Apt no - Street no / Street name: 1010 Main St, PO Box: Anytown, RR: Anytown, City: Anytown, Prov/Terr: ON, Postal code: M5A 1A1

Get your CRA mail electronically delivered in My Account at canada.ca/my-account (optional)

Email address: msp@canada.ca

By providing an email address, I am registering to receive email notifications from the CRA and I agree to the Terms of use on page 2 of this form.

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): 53,192.50

Taxable income (line 260): 45,192.50

Refund (line 484): 2,429.00

Total federal non-refundable tax credits (line 350 of Schedule 1): 2,780.78

Balance owing (line 485): 0.00

Part C - Electronic filer identification (mandatory)

By signing Part D below, I declare that the following person or firm is electronically filing the T1 return or the amended T1 return of the person named in Part A. Part D must be signed before the return is electronically transmitted.

Here are a few additional need-to-know items regarding the T183:

- Ensure that your client signs where required

- Double-check that the correct method is selected for the Notice of Assessment 2

Part D - Declaration and authorization (mandatory)
 I declare that the information entered in Part A, B and C is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on page 2 of this form, and that the electronic filer identified in Part C is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.

Signature (individual identified in Part A or legal representative) _____ Name and title of legal representative _____ 2019/11/03
 Year Month Day

Part E - Document Control number (mandatory)
 The document control number generated for my electronic record:
 D9339186IN3AT

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 of the following **electronic** options:

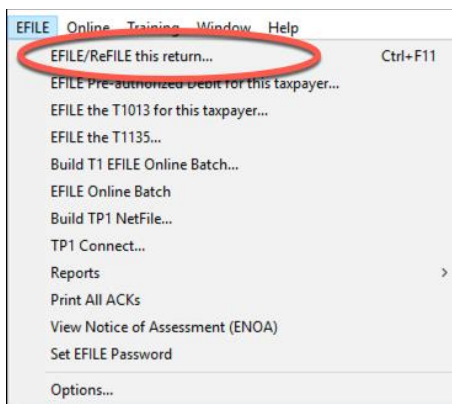
☐ I am registering (as indicated in Part A above) or I am already registered to receive email notifications from the CRA and can view and access my notices of assessment and reassessment online.

☐ I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy.
Provide your electronic filer with authorization by filling out Form T1013, *Authorizing or Cancelling a Representative*.
 I understand that by ticking the box above (X), 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. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see page 2 of this form.

OR

☒ I would like to receive paper notices of assessment and reassessment through Canada Post.
 I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive email notifications from the CRA and I tick this box, I understand that I will **not** receive a copy of my notice through Canada Post.

- 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

