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 & efiling Return Software

Professional Tax Software Training

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

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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

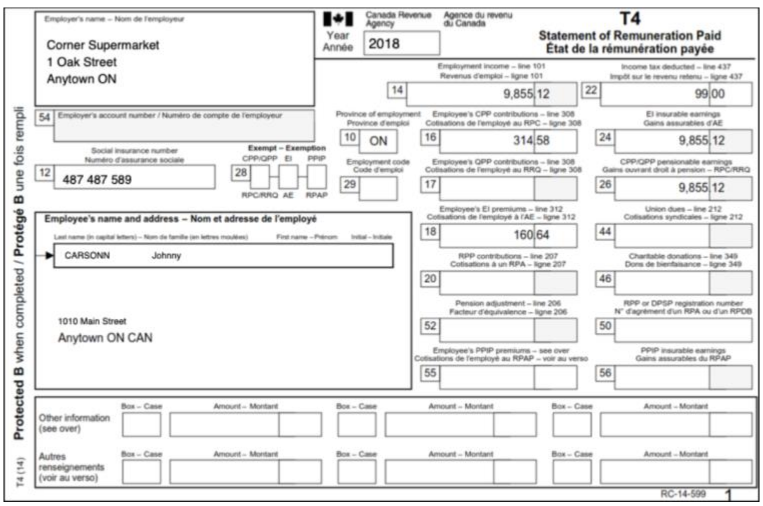
First of all, professional tax preparers rarely, if ever, use the term “tax return.” Most will distinguish a tax return by its type. Rather than say “tax return,” tax preparers will simply call a personal tax return a “T1.” Likewise, a corporate tax return is a “T2,” and a trust return, a “T3.”

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 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:



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Canada Revenue Agency / Agence du revenu du Canada

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

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

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

28 Exempt – Exemption: CPP/QPP (RPC/RRQ), EI (AE), PPIP (RPAP)

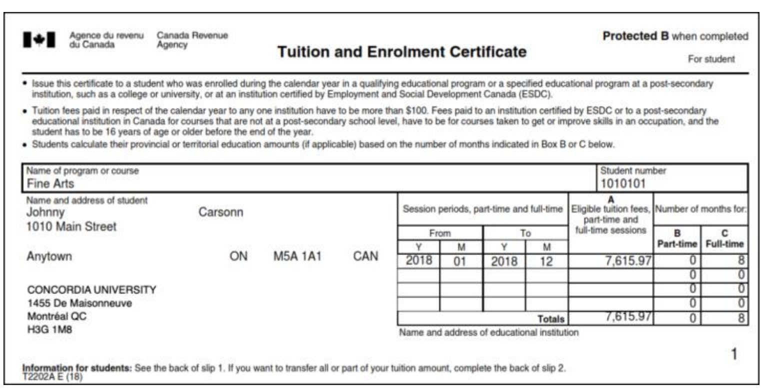
Employee's name and address – Nom et adresse de l'employé
Last name (in capital letters) – Nom de famille (en lettres moulées): CARSONN
First name – Prénom: Johnny
Initial – Initiale:
1010 Main Street
Anytown ON CAN

14	Employment income – line 101 / Revenus d'emploi – ligne 101	9,855.12
22	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437	99.00
10	Province of employment / Province d'emploi	ON
16	Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308	314.58
24	EI insurable earnings / Gains assurables d'AE	9,855.12
29	Employment code / Code d'emploi	
17	Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308	
26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	9,855.12
18	Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312	160.64
44	Union dues – line 212 / Cotisations syndicales – ligne 212	
20	RPP contributions – line 207 / Cotisations à un RPA – ligne 207	
46	Charitable donations – line 349 / Dons de bienfaisance – ligne 349	
52	Pension adjustment – line 206 / Facteur d'équivalence – ligne 206	
50	RPP or DPSP registration number / N° d'agrément 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): Box – Case / Amount – Montant

T4 (14) RC-14-599 1

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



Agence du revenu du Canada / Canada Revenue Agency

Tuition and Enrolment Certificate

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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: Fine Arts
Student number: 1010101

Name and address of student:
Johnny Carsonn
1010 Main Street
Anytown ON M5A 1A1 CAN

Name and address of educational institution:
CONCORDIA UNIVERSITY
1455 De Maisonneuve
Montréal QC
H3G 1M8

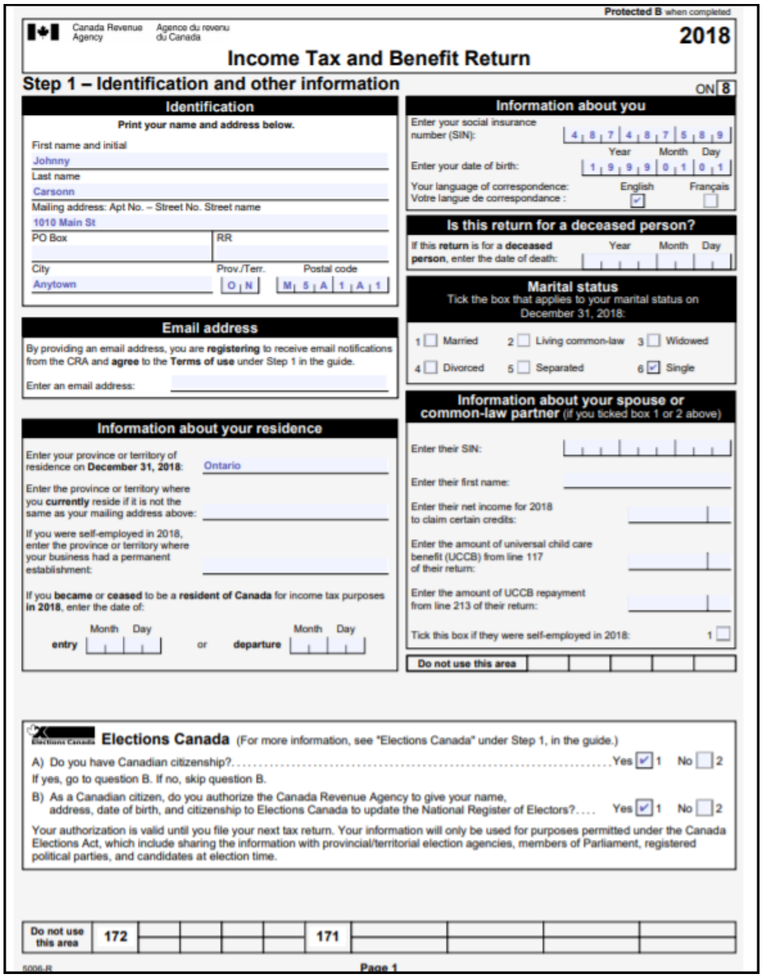
From Y	From M	To Y	To M	A Eligible tuition fees, part-time and full-time sessions	B Part-time	C Full-time
2018	01	2018	12	7,615.97	0	8
					0	0
					0	0
					0	0
			Totals	7,615.97	0	8

1

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)

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



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Canada Revenue Agency / Agence du revenu du Canada

2018

Income Tax and Benefit Return

Step 1 – Identification and other information ON 8

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 | RR

City: Anytown | Prov./Terr.: ON | Postal code: M5A 1A1

Email address

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:

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:

entry Month Day or **departure** Month Day

Information about you

Enter your social insurance number (SIN): 487 487 589

Enter your date of birth: Year 1999 Month 01 Day 01

Your language of correspondence: / Votre langue de correspondance : English ☑ Français ☐

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 ☐

Do not use this area

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				

5006-R Page 1

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

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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? . . . . . 266 Yes [ ] 1 No [x] 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 =	9885 12

5006-R Page 2

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

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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:

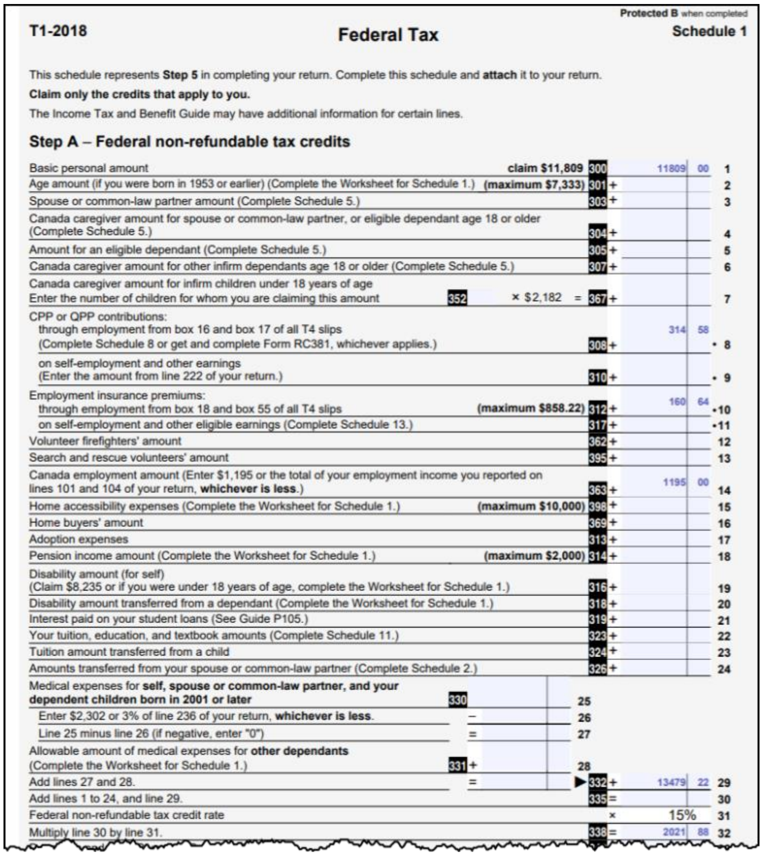
- your tuition, education, and textbook amounts
- the tuition amount you can transfer to a designated individual
- the unused amount, if any, you can carry forward to a future year

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.				1
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	2
Add lines 1 and 2. **Total available tuition, education, and textbook amounts for 2018**			=	3
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	4		
Total of lines 1 to 20 of your Schedule 1	– 13 479 22	5		
Line 4 minus line 5 (if negative, enter "0").	=	6		
Unused tuition, education, and textbook amount you are claiming for 2018. Amount from line 1 or line 6, **whichever is less**.	–	▶	0	7
Line 6 minus line 7.	=	8		
2018 tuition amount you are claiming for 2018. Enter the amount from line 2 or line 8, **whichever is less**.			+ 0	9
Add lines 7 and 9. Enter this amount on line 323 of Schedule 1. **Total tuition, education, and textbook amounts claimed by the student for 2018**			= 0	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



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T1-2018 **Federal Tax** 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 =	367 +		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		362 +		12
Search and rescue volunteers' amount		395 +		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**.)		363 +	1195 00	14
Home accessibility expenses (Complete the Worksheet for Schedule 1.)	(maximum $10,000)	398 +		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.)		326 +		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

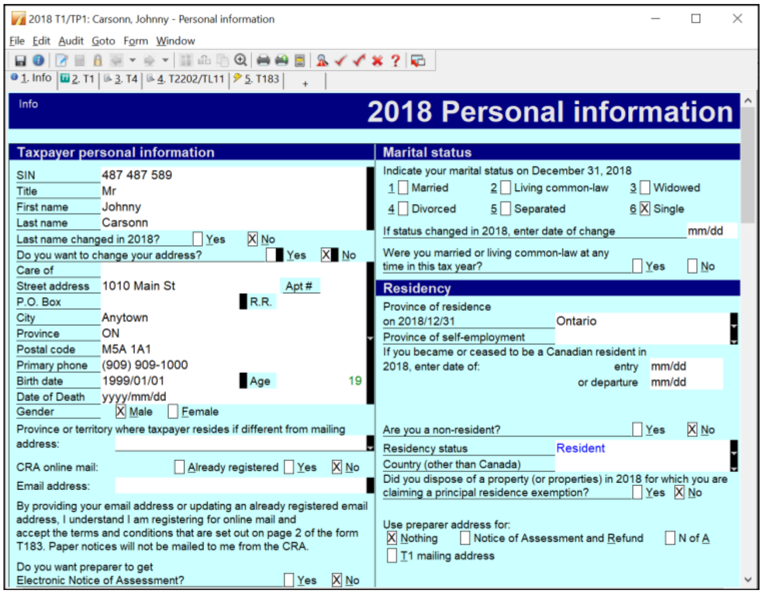
Paper Observations

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 T1/TP1: Carsonn, Johnny - Personal information

File Edit Audit Goto Form Window

1. Info | 2. T1 | 3. T4 | 4. T2202/TL11 | 5. T183

Info

2018 Personal information

Taxpayer personal information

SIN	487 487 589
Title	Mr
First name	Johnny
Last name	Carsonn
Last name changed in 2018?	Yes / [X] No
Do you want to change your address?	Yes / [X] No
Care of	
Street address	1010 Main St — Apt #
P.O. Box	R.R.
City	Anytown
Province	ON
Postal code	M5A 1A1
Primary phone	(909) 909-1000
Birth date	1999/01/01 — Age 19
Date of Death	yyyy/mm/dd
Gender	[X] Male / Female

Province or territory where taxpayer resides if different from mailing address:

CRA online mail: Already registered / Yes / [X] 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 / [X] No

Marital status

Indicate your marital status on December 31, 2018

1 Married, 2 Living common-law, 3 Widowed, 4 Divorced, 5 Separated, 6 [X] 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 / [X] No

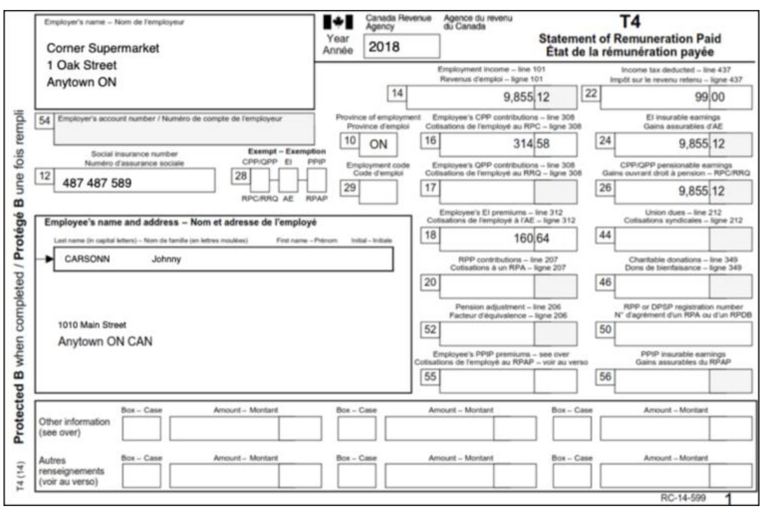
Residency status: Resident

Country (other than Canada)

Did you dispose of a property (or properties) in 2018 for which you are claiming a principal residence exemption? Yes / [X] No

Use preparer address for: [X] Nothing / Notice of Assessment and Refund / N of A / T1 mailing address

- Once again, here is Johnny's T4 slip



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

Canada Revenue Agency – Agence du revenu du Canada

Year – Année: 2018

T4 — Statement of Remuneration Paid — État de la rémunération payée

14	Employment income – line 101	9,855.12
22	Income tax deducted – line 437	99.00
10	Province of employment	ON
16	Employee's CPP contributions – line 308	314.58
24	EI insurable earnings	9,855.12
26	CPP/QPP pensionable earnings	9,855.12
18	Employee's EI premiums – line 312	160.64
12	Social insurance number	487 487 589

Employee's name and address – Nom et adresse de l'employé: CARSONN Johnny, 1010 Main Street, Anytown ON CAN

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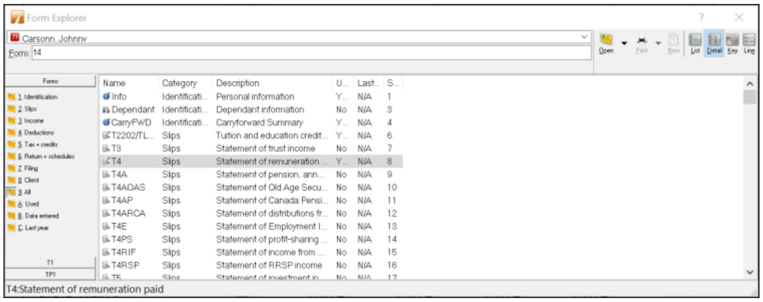
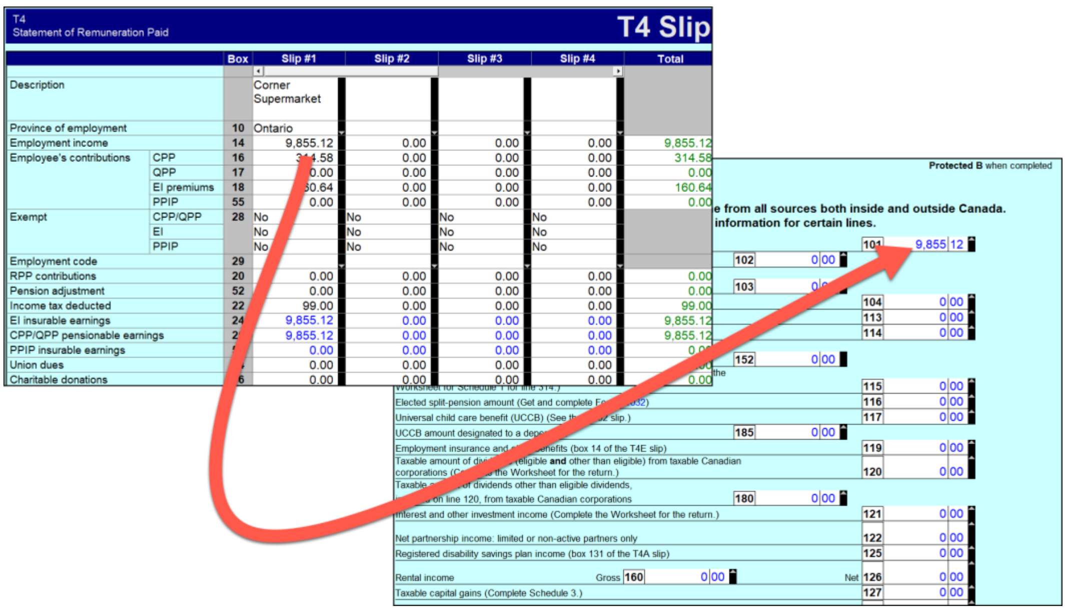
RC-14-599

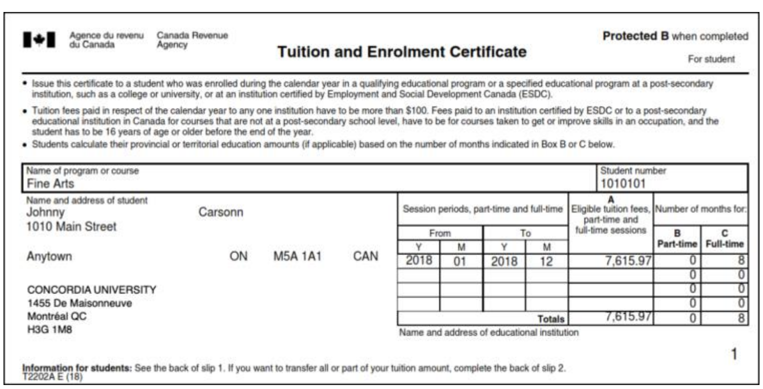
- To record the T4 slip in ProFile, press the *F4* key to open Form Explorer and then, in the Search field, type T4. Double-click the T4 line in the right pane of the Form Explorer window, and ProFile will open that form



- 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)



- 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).
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- 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: Fine Arts
Student number: 1010101

Name and address of student:
Johnny Carsonn
1010 Main Street
Anytown ON M5A 1A1 CAN

CONCORDIA UNIVERSITY
1455 De Maisonneuve
Montréal QC
H3G 1M8

Name and address of educational institution

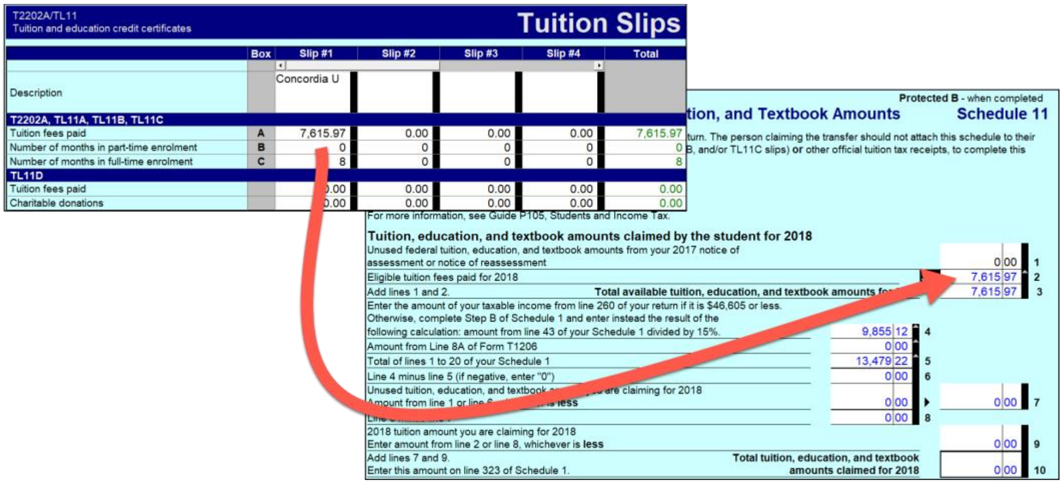
From Y	From M	To Y	To M	A Eligible tuition fees, part-time and full-time sessions	B Part-time	C Full-time
2018	01	2018	12	7,615.97	0	8
					0	0
					0	0
					0	0
			Totals	7,615.97	0	8

1

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)

- 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
Description		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

Protected B - when completed

tion, and Textbook Amounts — Schedule 11

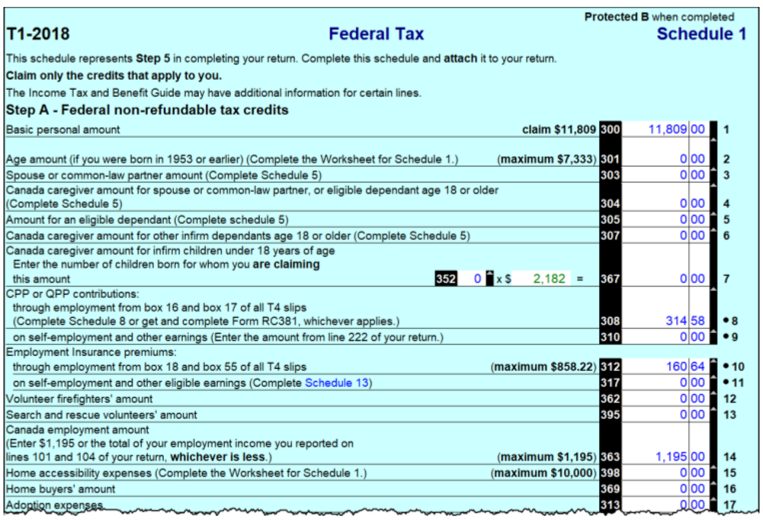
turn. The person claiming the transfer should not attach this schedule to their B, and/or TL11C slips) or other official tuition tax receipts, to complete this

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		0.00	1
Eligible tuition fees paid for 2018		7,615.97	2
Add lines 1 and 2. **Total available tuition, education, and textbook amounts fo**		7,615.97	3
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		
Total of lines 1 to 20 of your Schedule 1	13,479.22		5
Line 4 minus line 5 (if negative, enter "0")	0.00		6
Unused tuition, education, and textbook a... are claiming for 2018 Amount from line 1 or line 6... is **less**	0.00	0.00	7
	0.00		8
2018 tuition amount you are claiming for 2018 Enter amount from line 2 or line 8, whichever is **less**		0.00	9
Add lines 7 and 9. Enter this amount on line 323 of Schedule 1. **Total tuition, education, and textbook amounts claimed for 2018**		0.00	10

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



Protected **B** when completed

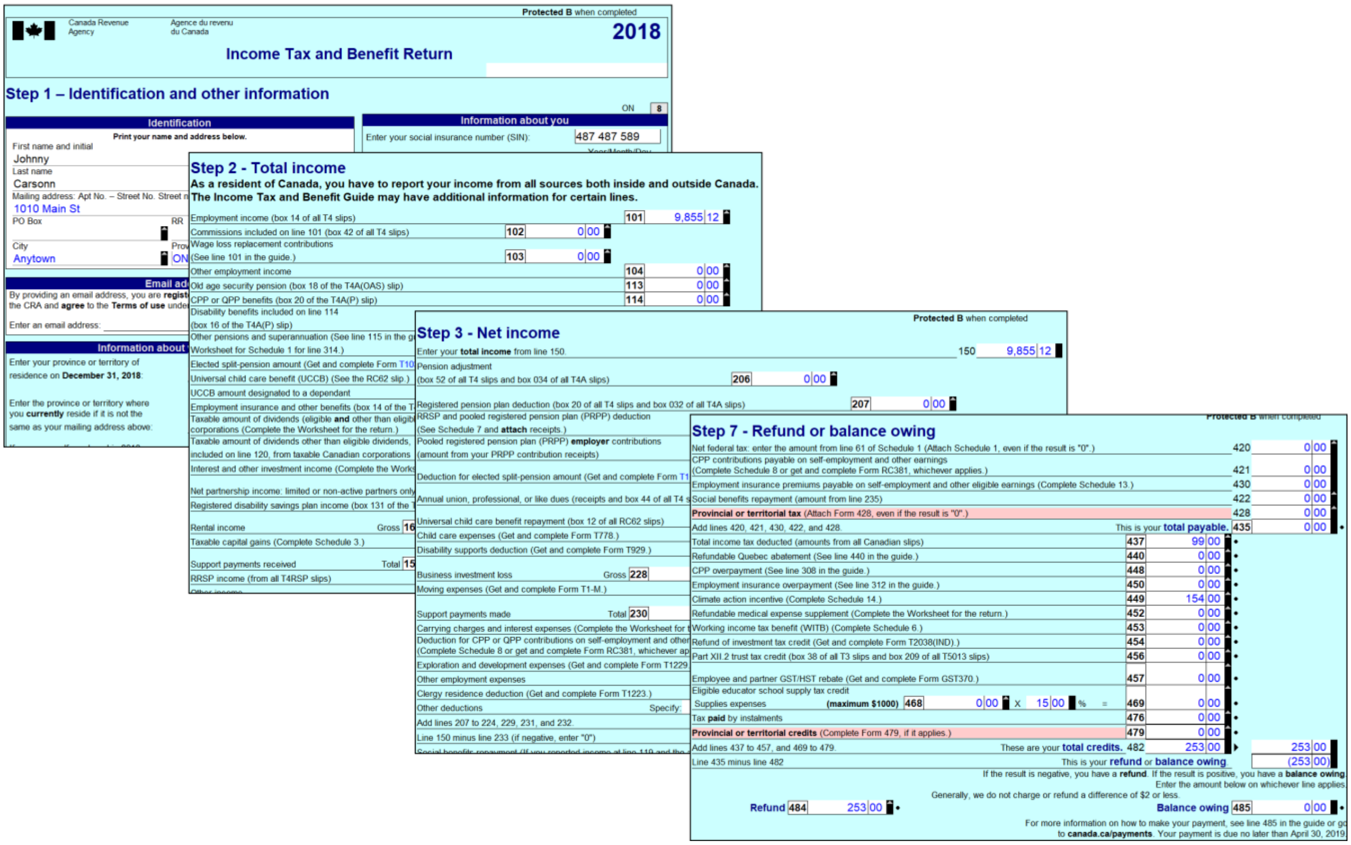
T1-2018 — **Federal Tax** — **Schedule 1**

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

		Line	Amount	
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



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.

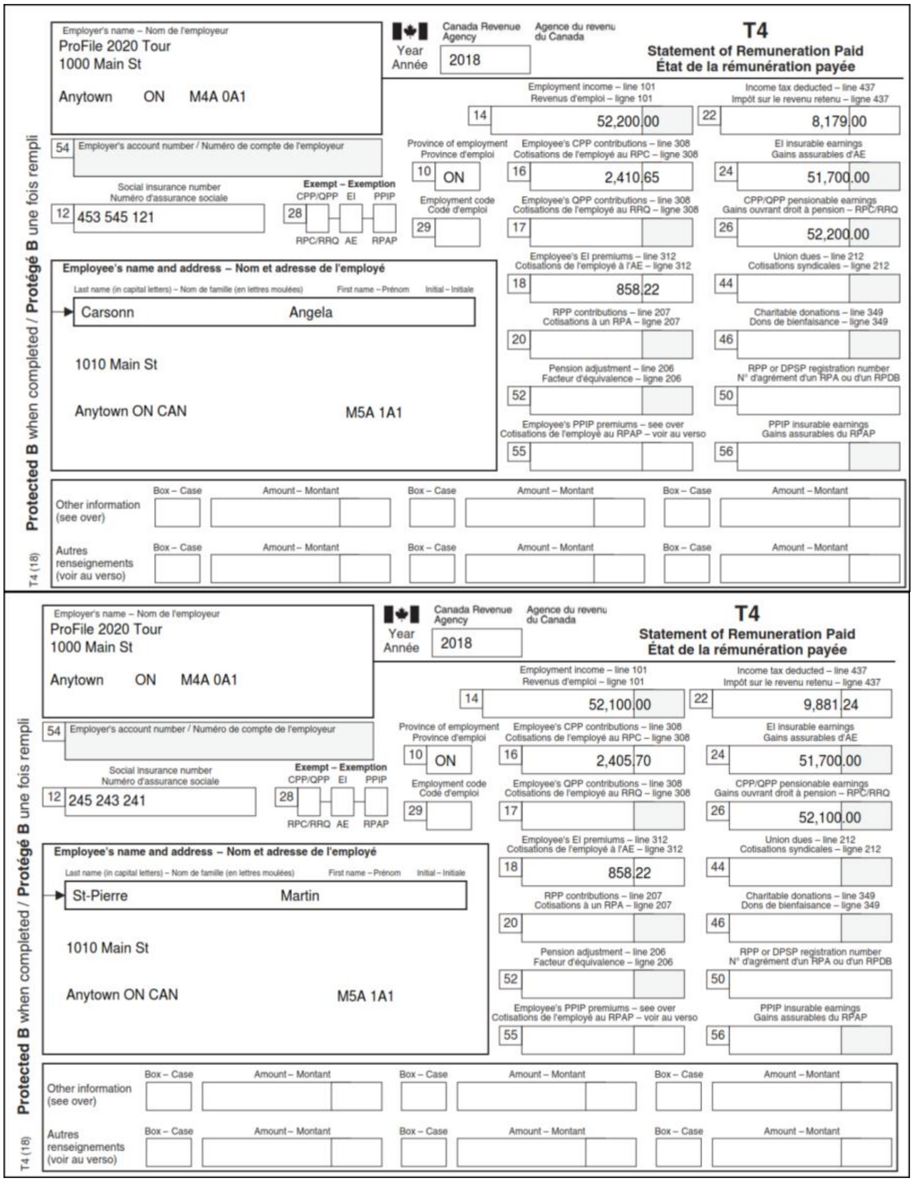
Contrast that with the same hand-written example, and the benefits gained by using tax-preparation software are immediately evident.

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



T4 (18)

Protected B when completed / Protégé B une fois rempli

Employer's name – Nom de l'employeur
ProFile 2020 Tour
1000 Main St
Anytown ON M4A 0A1

Canada Revenue Agency / Agence du revenu du Canada

Year / Année: 2018

T4
Statement of Remuneration Paid
État de la rémunération payée

14	Employment income – line 101 / Revenus d'emploi – ligne 101	52,200.00
22	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437	8,179.00
10	Province of employment / Province d'emploi	ON
16	Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308	2,410.65
24	EI insurable earnings / Gains assurables d'AE	51,700.00
29	Employment code / Code d'emploi	
17	Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308	
26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	52,200.00
18	Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312	858.22
44	Union dues – line 212 / Cotisations syndicales – ligne 212	
20	RPP contributions – line 207 / Cotisations à un RPA – ligne 207	
46	Charitable donations – line 349 / Dons de bienfaisance – ligne 349	
52	Pension adjustment – line 206 / Facteur d'équivalence – ligne 206	
50	RPP or DPSP registration number / N° d'agrément 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	

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

12 Social insurance number / Numéro d'assurance sociale: 453 545 121

28 Exempt – Exemption: CPP/QPP EI PPIP / RPC/RRQ AE RPAP

Employee's name and address – Nom et adresse de l'employé
Last name (in capital letters) – Nom de famille (en lettres moulées): Carsonn
First name – Prénom: Angela
Initial – Initiale
1010 Main St
Anytown ON CAN M5A 1A1

Other information (see over) / Autres renseignements (voir au verso): Box – Case / Amount – Montant

T4 (18)

Protected B when completed / Protégé B une fois rempli

Employer's name – Nom de l'employeur
ProFile 2020 Tour
1000 Main St
Anytown ON M4A 0A1

Canada Revenue Agency / Agence du revenu du Canada

Year / Année: 2018

T4
Statement of Remuneration Paid
État de la rémunération payée

14	Employment income – line 101 / Revenus d'emploi – ligne 101	52,100.00
22	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437	9,881.24
10	Province of employment / Province d'emploi	ON
16	Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308	2,405.70
24	EI insurable earnings / Gains assurables d'AE	51,700.00
29	Employment code / Code d'emploi	
17	Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308	
26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	52,100.00
18	Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312	858.22
44	Union dues – line 212 / Cotisations syndicales – ligne 212	
20	RPP contributions – line 207 / Cotisations à un RPA – ligne 207	
46	Charitable donations – line 349 / Dons de bienfaisance – ligne 349	
52	Pension adjustment – line 206 / Facteur d'équivalence – ligne 206	
50	RPP or DPSP registration number / N° d'agrément 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	

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

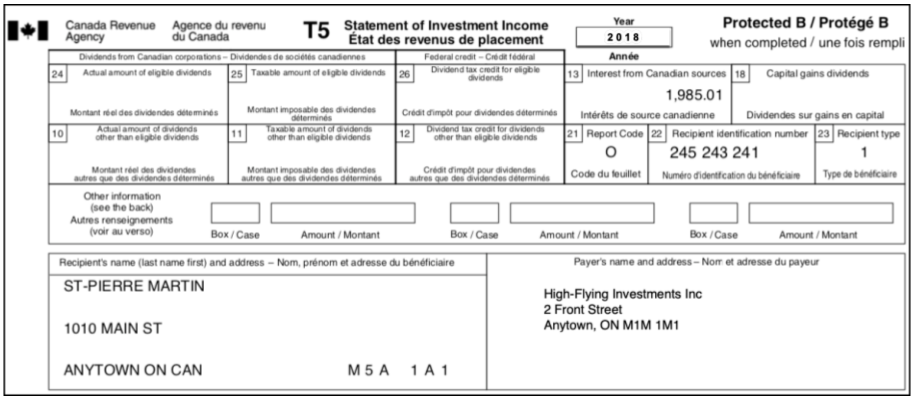
12 Social insurance number / Numéro d'assurance sociale: 245 243 241

28 Exempt – Exemption: CPP/QPP EI PPIP / RPC/RRQ AE RPAP

Employee's name and address – Nom et adresse de l'employé
Last name (in capital letters) – Nom de famille (en lettres moulées): St-Pierre
First name – Prénom: Martin
Initial – Initiale
1010 Main St
Anytown ON CAN M5A 1A1

Other information (see over) / Autres renseignements (voir au verso): Box – Case / Amount – Montant

- 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 / Année: 2018

Protected B / Protégé B when completed / une fois rempli

Dividends from Canadian corporations – Dividendes de sociétés canadiennes | Federal credit – Crédit fédéral

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	
13	Interest from Canadian sources / Intérêts de source canadienne	1,985.01
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 / Code du feuillet	O
22	Recipient identification number / Numéro d'identification du bénéficiaire	245 243 241
23	Recipient type / Type de bénéficiaire	1

Other information (see the back) / Autres renseignements (voir au verso) — Box / Case, Amount / Montant; Box / Case, Amount / Montant; Box / Case, Amount / Montant

Recipient's name (last name first) and address – Nom, prénom et adresse du bénéficiaire

ST-PIERRE MARTIN
1010 MAIN ST
ANYTOWN ON CAN M 5 A 1 A 1

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 1786 RR0001

Date Received/Don reçu le:
Date Issued/Reçu émis le: Nov 18, 2018
Place of Issue/Lieu d'émission: Toronto, ON

DUPLICATE RECEIPT
REÇU EN DOUBLE

Receipt No./Numéro du reçu: L100032816

ntant du don: $100.00

Angela Carsonn
1010 Main St
Anytown, ON M5A 1A1

Authorized signature/Signature autorisée

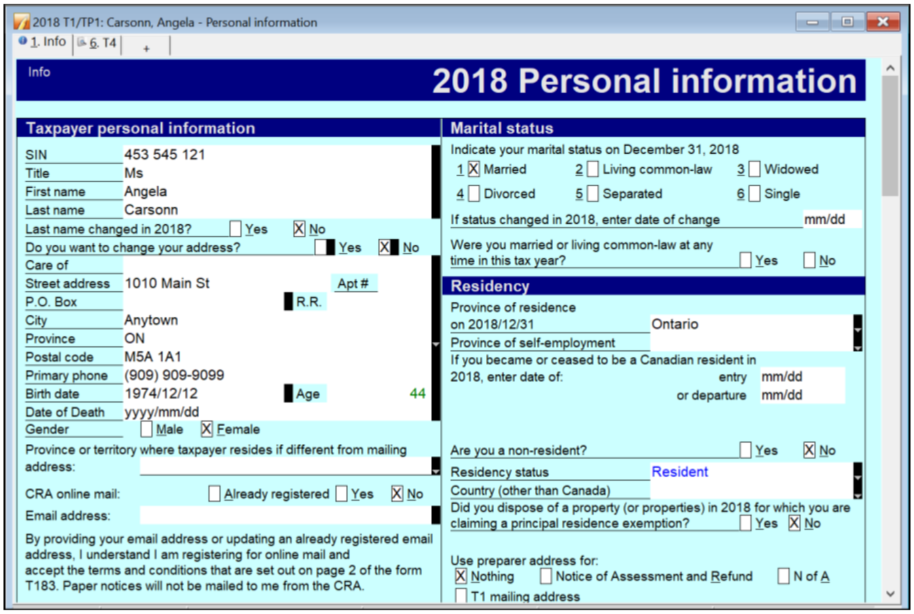
This is an official tax receipt for income tax purposes. / Reçu officiel aux fins de l'impôt.
Canada Revenue Agency: www.cra.gc.ca/charitiesandgiving
Agence du revenu du Canada: www.cra-arc.gc.ca/chrts-gvng/menu-fra.html

With these slips you are ready to proceed.

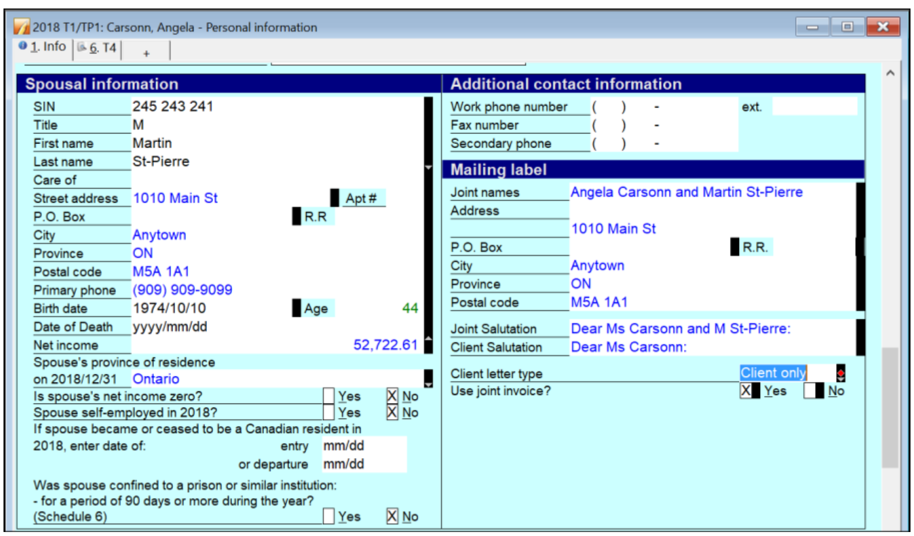
T1013

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

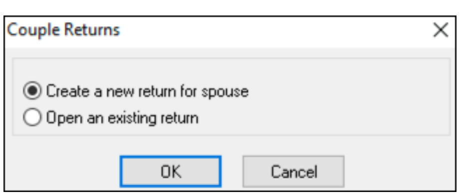
- Create a new tax return in ProFile and fill out the *Personal Information* page. Here's an excerpt of Angela's information page



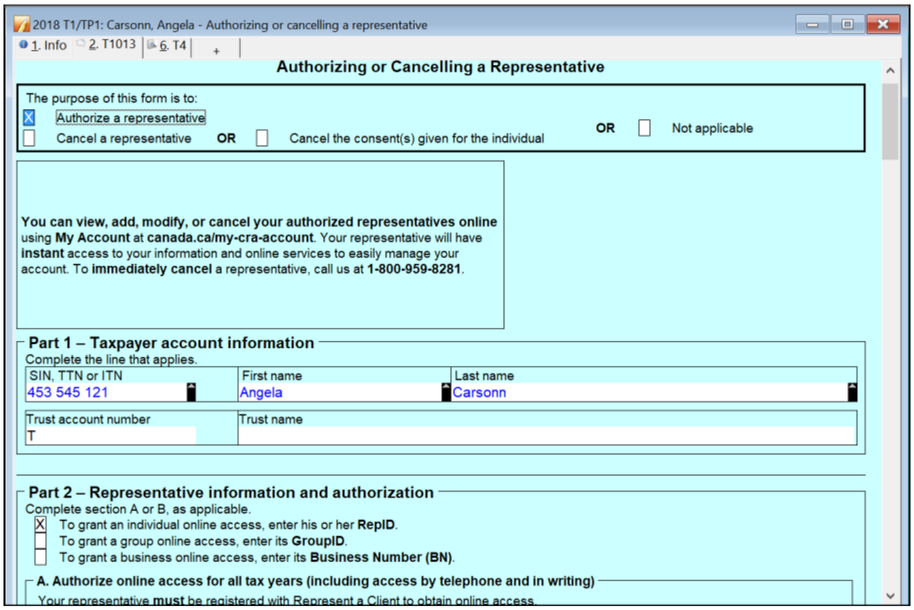
- To enter Martin's spousal information, scroll to the bottom of Angela's *Personal Information* page



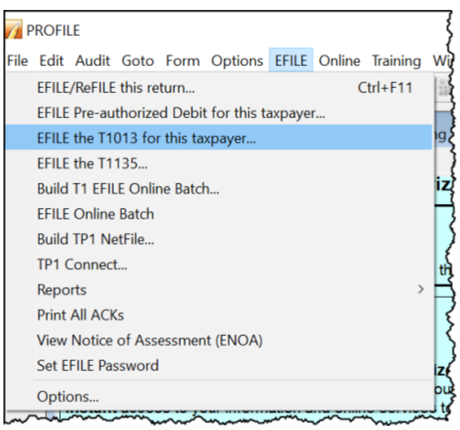
- After entering Angela's information, press F5, or click the toolbar's *Spouse* toggle icon 
- ProFile will ask if you want to open or create a tax return. Because they are new clients, select *Create a new return for spouse*



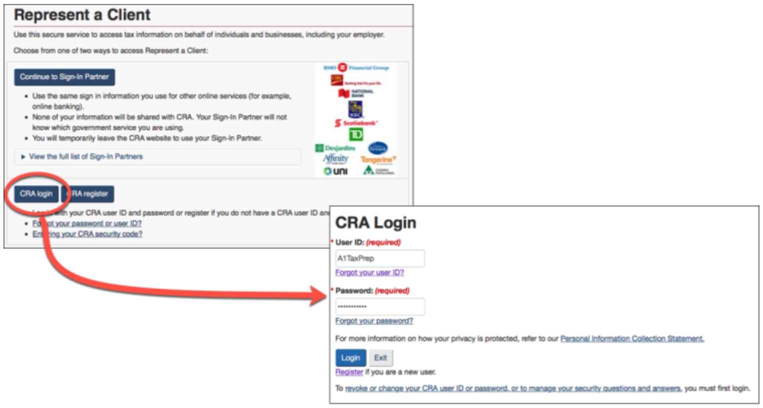
- Once you enter your clients' Personal Information page, press *F4* to open ProFile's *Form Explorer* and, in the *Search* field, enter *T1013*
- On the T1013, check the *Authorize a representative* box and ensure that the information--including the clients' names and social insurance numbers, your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



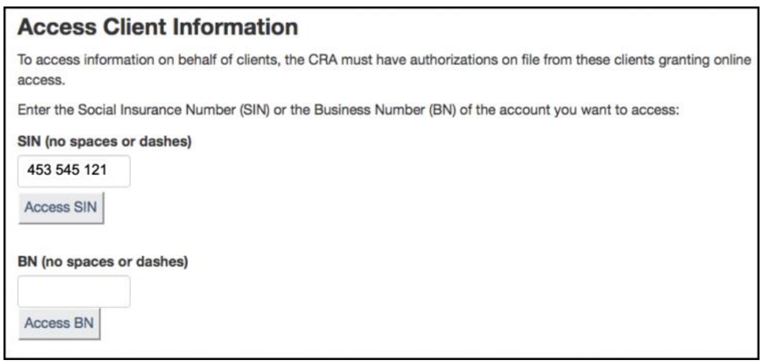
- It is very important that your clients sign their T1013 before you submit them to CRA. Once signed, click *EFILE > EFILE the T1013 for this taxpayer*



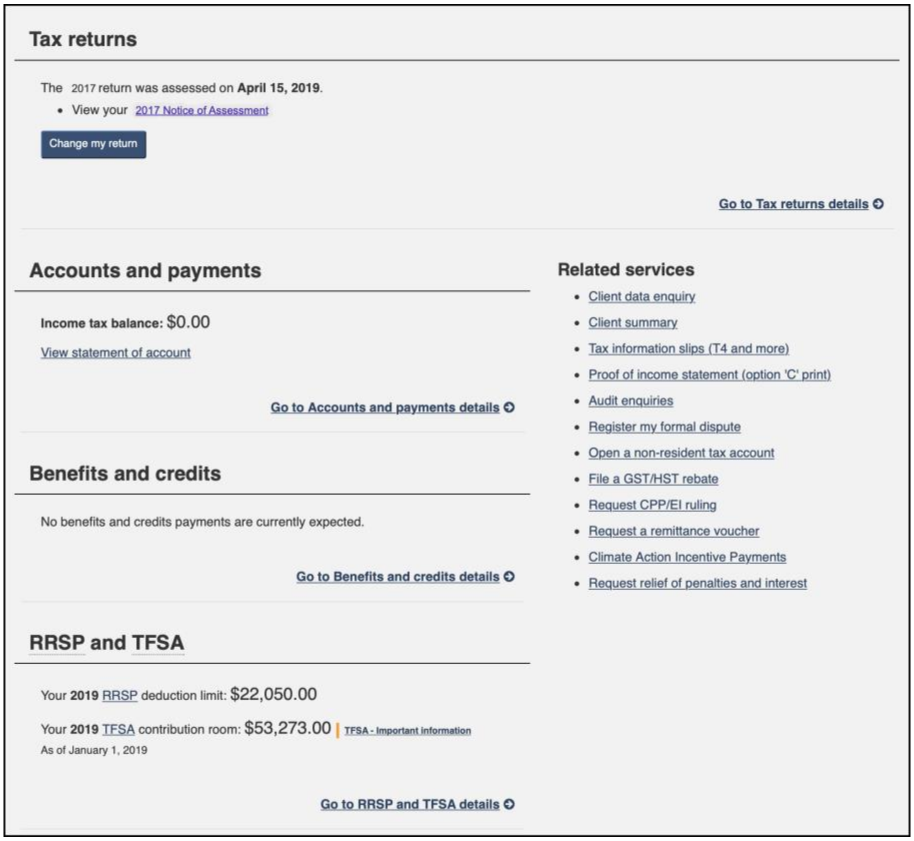
- Once CRA authorizes access, log into CRA's *Represent a Client* portal at www.canada.ca (select the Income Tax dropdown)
- Choose *CRA login* and enter your CRA *Represent a Client* credentials



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



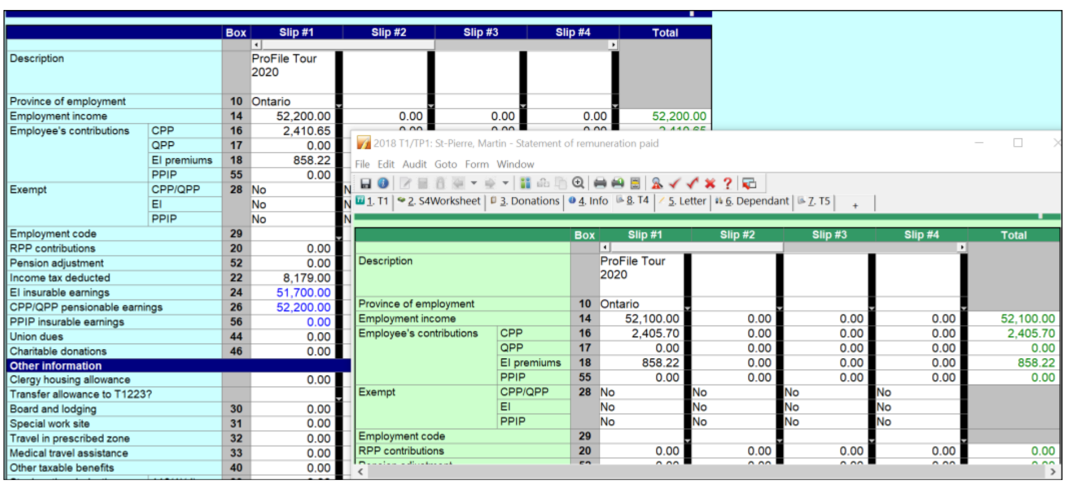
- You are now at Angela's Information page. Note the tax information that CRA makes available including: prior-year *Notice of Assessment*, *Statements of Account*, and *RRSP* and *TFSA* balances



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



- 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	
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
	0.00
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

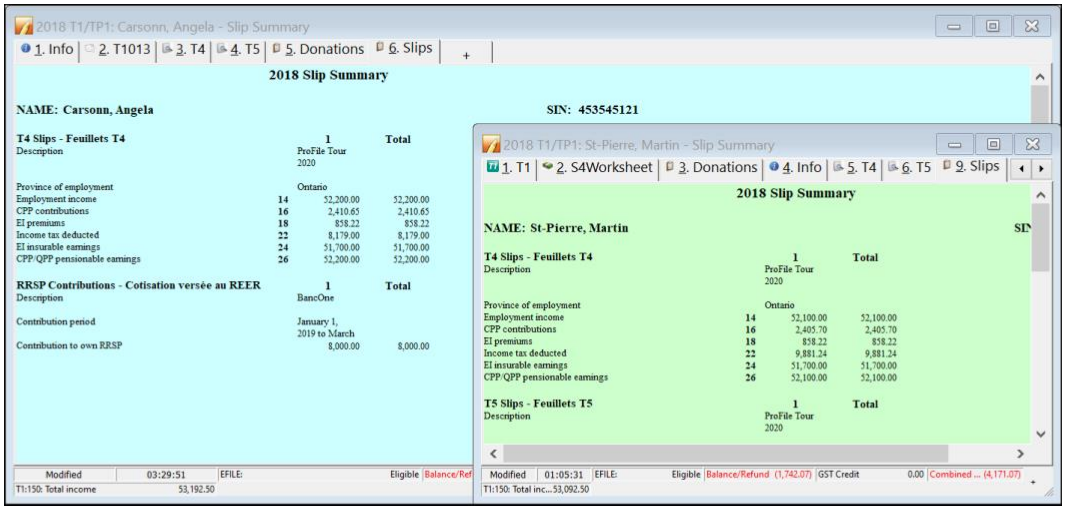
Other gifts

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

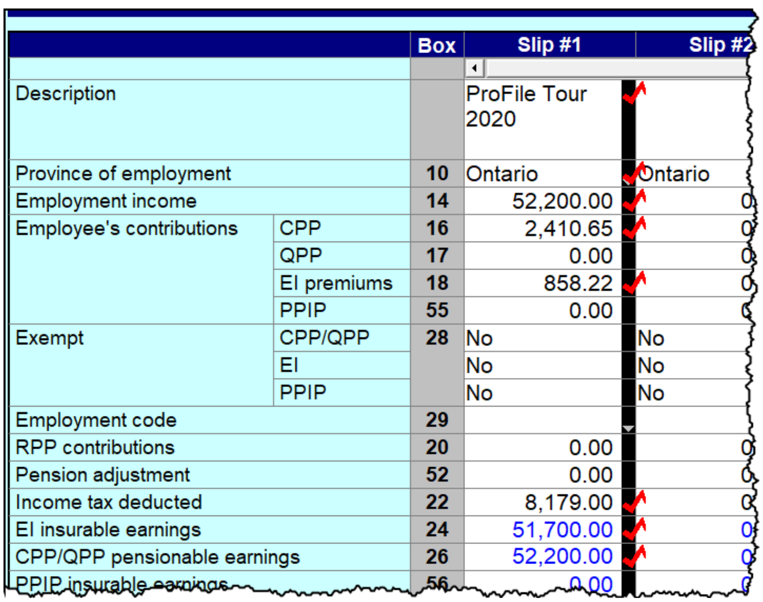
Wrapping things up

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



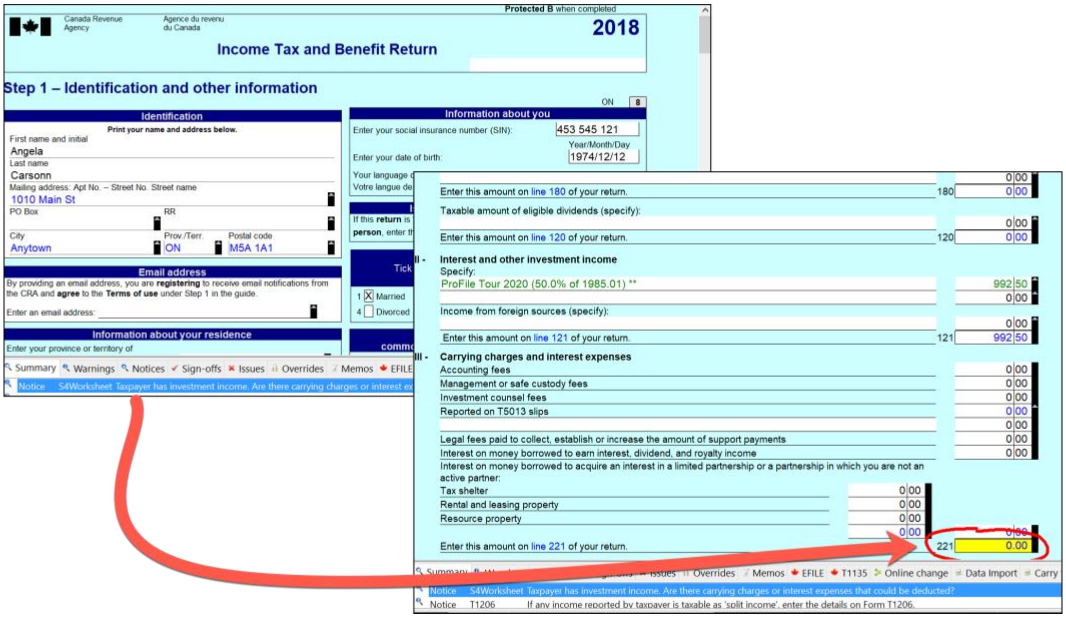
- You can also use ProFile's *Sign-offs* Review Marks to indicate, on each form, that you have verified and confirmed all entered amounts



		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

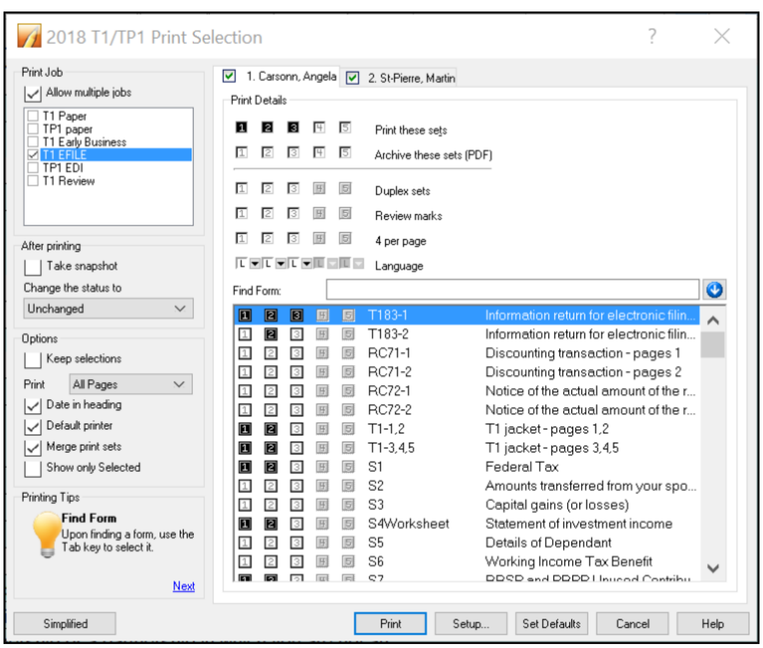
- Press CTRL+F9 to consult ProFile's *Auditor* for errors, omissions and suggestions
- Double-click an audit message to jump to the related form
- Use a sign-off to clear the audit message



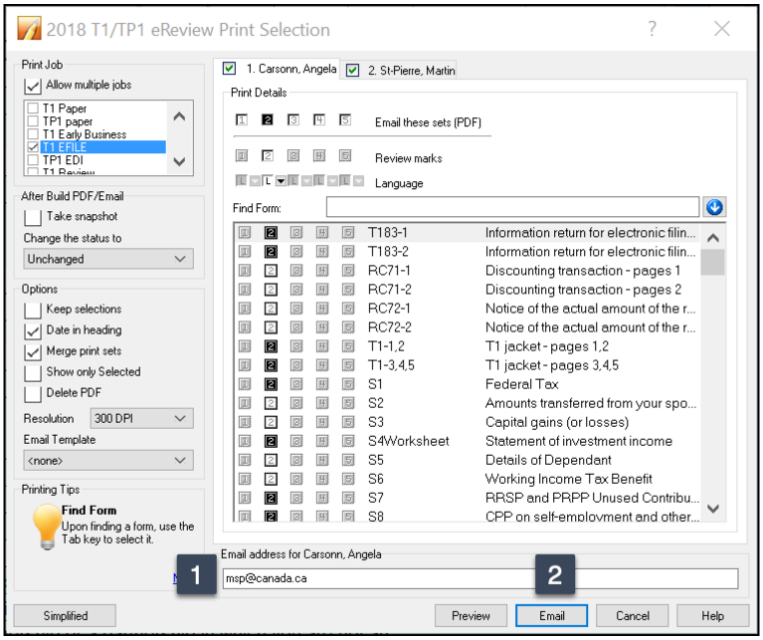
Out the door

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 increasing 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*



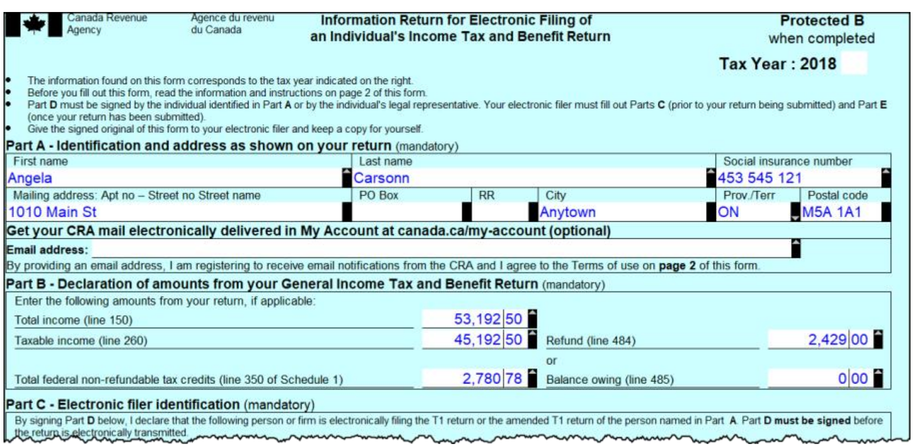
- If you'd rather email a PDF, first enter the client's email address on the *Personal Information* form, then click *Print / Email PDF*
- In the *eReview Print Selection* window, ProFile enters the email address for you
- After confirming the address, 1
- Click *Email* to send the tax file 2



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.


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	Last name	Social insurance number
Angela	Carsonn	453 545 121

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

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

Email address:

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
		or	
Total federal non-refundable tax credits (line 350 of Schedule 1)	2,780 78	Balance owing (line 485)	0 00

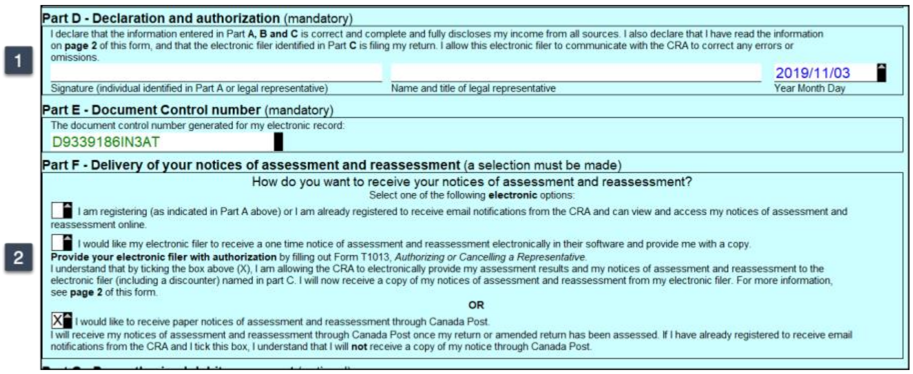
Part C - Electronic filer identification (mandatory)

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 1

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



1

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.

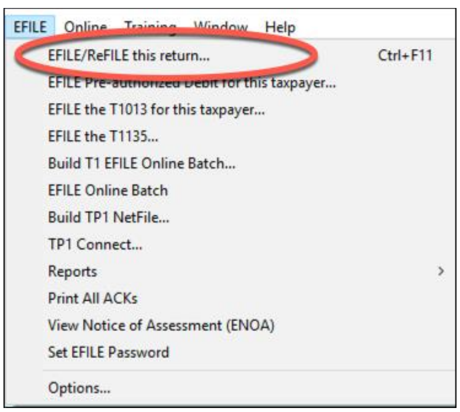
2

[ ] 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

[X] 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

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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

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

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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

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

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

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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

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