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 (where applicable) 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

Chapter 4: A Basic T1

T1 Basics

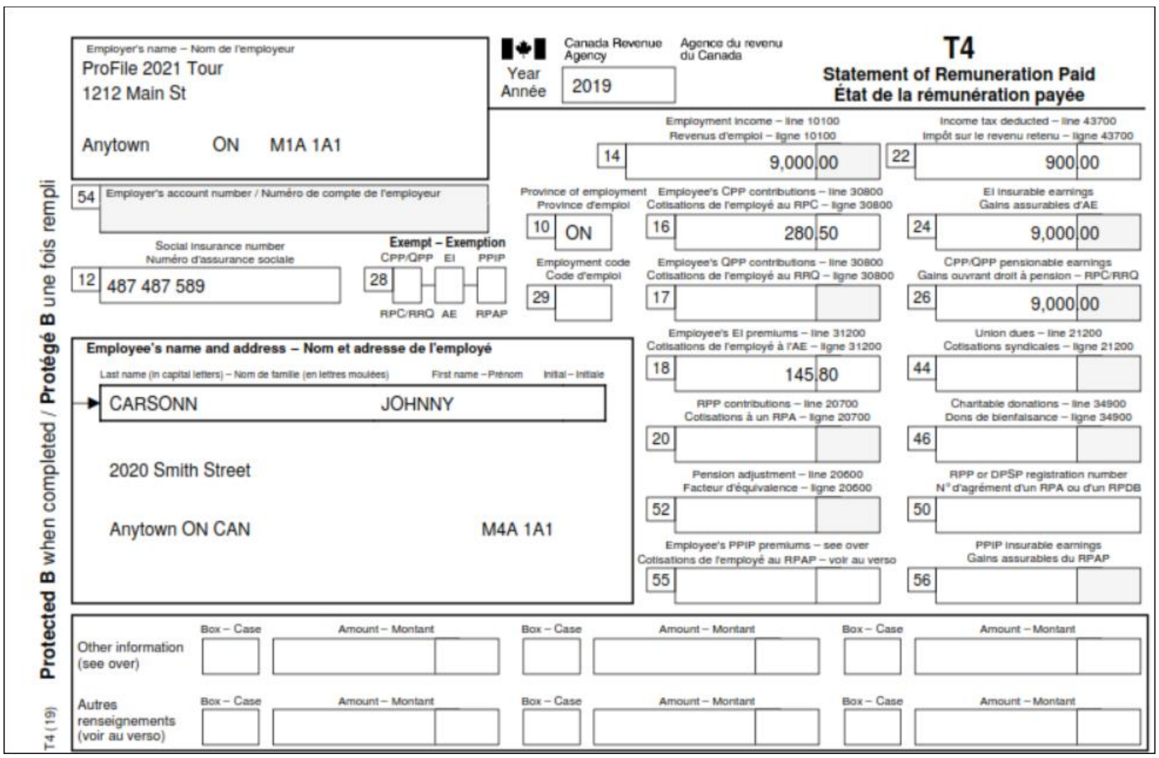
First of all, professional tax preparers rarely, if ever, use the term "tax return." Most will distinguish a tax return by its type. For example, tax preparers will simply call a personal tax return a "T1." Likewise, a corporate tax return is a "T2," and a trust return, a "T3."

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

Paper versus ProFile

Chapter 1 illustrated a 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:



Canada Revenue Agency / Agence du revenu du Canada

T4

Statement of Remuneration Paid
État de la rémunération payée

Year / Année: 2019

Employer's name – Nom de l'employeur:
ProFile 2021 Tour
1212 Main St
Anytown ON M1A 1A1

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, EI, PPIP (RPC/RRQ, AE, RPAP)

10 Province of employment / Province d'emploi: ON

29 Employment code / Code d'emploi:

14 Employment income – line 10100 / Revenus d'emploi – ligne 10100: 9,000.00

22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700: 900.00

16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800: 280.50

24 EI insurable earnings / Gains assurables d'AE: 9,000.00

17 Employee's QPP contributions – line 30800 / Cotisations de l'employé au RRQ – ligne 30800:

26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ: 9,000.00

18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200: 145.80

44 Union dues – line 21200 / Cotisations syndicales – ligne 21200:

20 RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700:

46 Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900:

52 Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600:

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:

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:
2020 Smith Street
Anytown ON CAN M4A 1A1

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

Protected B when completed / Protégé B une fois rempli

T4 (19)

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

Canada Revenue Agency / Agence du revenu du Canada

Protected B / Protégé B
when completed / une fois rempli

For student / Pour étudiant

Year / Année: 2 0 1 9

T2202 Tuition and Enrolment Certificate
Certificat pour frais de scolarité et d'inscription

Name and address of designated educational institution / Nom et adresse de l'établissement d'enseignement	11 School type / Catégorie d'école	12 Flying school or club / École ou club de pilotage
ProFile 2021 Tour 1212 Main St Anytown ON M1A1A1	14 Student number / Numéro d'étudiant: 10101010	15 Filer Account Number / Numéro de compte du déclarant

13 Name of program or course / Nom du programme ou du cours: Computer Science

Student Name / Nom de l'étudiant: JOHNNY CARSONN

Student address / Adresse de l'étudiant:
2020 Smith St
Anytown ON
M4A 1A1 CAN

17 Social insurance number (SIN) / Numéro d'assurance sociale (NAS): 4 8 7 4 8 7 5 8 9

Session periods/ Périodes d'études	19 From YY/MM De AA/MM		20 To YY/MM À AA/MM		21 Number of months part-time/ Nombre de mois à temps partiel	22 Number of months full-time/ Nombre de mois à temps plein	23 Eligible tuition fees, part-time and full-time/ Frais de scolarité admissibles pour études à temps partiel et à temps plein
1	2019	01	2019	12		08	7616
2							0
3							0
4							0
Totals / Totaux					24	25 08	26 7616

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

Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.

See the privacy notice on the next page.
Consultez l'avis de confidentialité à la page suivante.

T2202 (20)

2

Canada

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 personal information such as name, address and other personal details

Clear Data

Canada Revenue Agency · Agence du revenu du Canada

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Income Tax and Benefit Return 2019

Before you start:
If you are filling out this return for a **deceased person**, make sure you enter **their information** in all the boxes in Step 1.

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: 2020 Smith St

PO Box:

RR:

City: Anytown

Prov./Terr.: ON

Postal code: M4A 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: jc0101@profile.co

Information about your residence

Enter your province or territory of residence on **December 31, 2019**: 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 2019, 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 2019**, 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 2000 Month 01 Day 01

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

Is this return for a deceased person?

Ensure the **SIN** information above is for the 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, 2019:

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 2019 to claim certain credits:

Enter the amount of universal child care benefit (UCCB) from line 11700 of their return:

Enter the amount of UCCB repayment from line 21300 of their return:

Tick this box if they were self-employed in 2019: 1 ☐

Do not use this area					

Do not use this area	17200					17100				

5006-R

- On Page 3, enter the employment income amount as indicated on the employer's T4

Protected B when completed

Attach only the documents (schedules, information slips, forms, or receipts) **requested** to support any claim or deduction. Keep all other supporting documents.

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)			10100	9000.00
Tax-exempt income for emergency services volunteers (See line 10100 in the guide.)	10105			
Commissions included on line 10100 (box 42 of all T4 slips)	10120			
Wage-loss replacement contributions (See line 10100 in the guide.)	10130			
Other employment income			10400 +	
Old age security pension (box 18 of the T4A(OAS) slip)			11300 +	
CPP or QPP benefits (box 20 of the T4A(P) slip)			11400 +	
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410			
Other pensions and superannuation (See line 11500 in the guide and complete line 31400 in the Worksheet for the return.)			11500 +	
Elected split-pension amount (Get and complete Form T1032.)			11600 +	
Universal child care benefit (UCCB) (See the RC62 slip.)			11700 +	
UCCB amount designated to a dependant	11701			
Employment insurance and other benefits (box 14 of the T4E slip)			11900 +	
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905			
Taxable amount of dividends (eligible **and** other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)			12000 +	
Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	12010			
Interest and other investment income (Complete the Worksheet for the return.)			12100 +	
Net partnership income: limited or non-active partners only			12200 +	
Registered disability savings plan income (box 131 of the T4A slip)			12500 +	
Rental income	Gross 12599	Net	12600 +	
Taxable capital gains (Complete Schedule 3.)			12700 +	
Support payments received	Total 12799	Taxable amount	12800 +	
RRSP income (from all T4RSP slips)			12900 +	
Other income	Specify:		13000 +	
Taxable scholarship, fellowships, bursaries, and artists' project grants			13010 +	
Self-employment income				
Business income	Gross 13499	Net	13500 +	
Professional income	Gross 13699	Net	13700 +	
Commission income	Gross 13899	Net	13900 +	
Farming income	Gross 14099	Net	14100 +	
Fishing income	Gross 14299	Net	14300 +	
Workers' compensation benefits (box 10 of the T5007 slip)	14400			
Social assistance payments	14500 +			
Net federal supplements (box 21 of the T4A(OAS) slip)	14600 +			
Add lines 14400, 14500, and 14600. (See line 25000 in Step 4.)	=	►	14700 +	
Add lines 10100, 10400 to 11400, 11500 to 11700, 11900, 12000, 12100 to 12500, 12600, 12700, 12800, 12900 to 13010, 13500, 13700, 13900, 14100, 14300, and 14700.		This is your **total income**.	15000 =	9000 00

- Find Schedule 11 and use the T2202 issued by the learning institution to calculate the eligible tuition credit. In this example, because of insufficient income, no tuition credits are applied.

Protected B when completed

T1-2019 **Federal Tuition, Education, and Textbook Amounts** **Schedule 11**

Only the student must complete this schedule and attach it to their return. If the student is transferring an amount to another person, the other person should not attach this schedule to their return.

If you are a student, 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

Use your completed designated forms (T2202, TL11A, and/or TL11C) **or** other official tuition tax receipts to complete this schedule.

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

Tuition, education, and textbook amounts claimed by the student for 2019

Unused federal tuition, education, and textbook amounts from your 2018 notice of assessment or notice of reassessment				1
Eligible tuition fees paid to Canadian educational institutions for 2019 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 **2019 enrolment information** below.			32000 + 7616	2
Eligible tuition fees paid to foreign educational institutions for 2019 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 **2019 enrolment information** below.			32001 +	3
Add lines 1, 2, and 3. **Total available tuition, education, and textbook amounts for 2019**			=	4
Enter the amount of your taxable income from line 26000 of your return if it is $47,630 or less. Otherwise, complete Part B in Step 5 of your return and enter the result of the following calculation: amount from line 43 in Part C of your return divided by 15%.	8992	5		
Total of lines 1 to 20 in Step 5 of your return	− 13709	6		
Line 5 minus line 6 (if negative, enter "0")	= 0	7		
Unused tuition, education, and textbook amounts you are claiming for 2019. Amount from line 1 or line 7, whichever is less			0	

- You will also need to navigate to Step 5 of the T1 and enter the basic personal amount at line 3000, along with other relevant amounts as calculated in the prior steps

Protected B when completed

Step 5 – Federal tax (formerly Schedule 1)

Part A – Federal non-refundable tax credits

Basic personal amount	**claim $12,069**	**30000**	12069	00	**1**
Age amount (if you were born in 1954 or earlier) (Complete the Worksheet for the return.)	**(maximum $7,494)**	**30100** +			**2**
Spouse or common-law partner amount (Complete Schedule 5.)		**30300** +			**3**
Amount for an eligible dependant (Complete Schedule 5.)		**30400** +			**4**
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		**30425** +			**5**
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		**30450** +			**6**
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount.	**30499** × $ 2,23(=	**30500** +			**7**
Base CPP or QPP contributions: through employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		**30800** +	272	25	• **8**
on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		**31000** +			• **9**
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips	**(maximum $860.22)**	**31200** +	145	80	• **10**
on self-employment and other eligible earnings (Complete Schedule 13.)		**31217** +			• **11**
Volunteer firefighters' amount		**31220** +			**12**
Search and rescue volunteers' amount		**31240** +			**13**
Canada employment amount (Enter $1,222 or the total of your employment income you reported on lines 10100 and 10400, **whichever is less**.)		**31260** +	1222	00	**14**
Home buyers' amount		**31270** +			**15**
Home accessibility expenses (Complete the Worksheet for the return.)	**(maximum $10,000)**	**31285** +			**16**
Adoption expenses		**31300** +			**17**
Pension income amount (Complete the Worksheet for the return.)	**(maximum $2,000)**	**31400** +			**18**
Disability amount (for self) (Claim $8,416 or if you were under 18 years of age, complete the Worksheet for the return.)		**31600** +			**19**
Disability amount transferred from a dependant (Complete the Worksheet for the return.)		**31800** +			**20**
Interest paid on your student loans (See Guide P105.)		**31900** +			**21**
Your tuition, education, and textbook amounts (Complete Schedule 11.)		**32300** +			**22**
Tuition amount transferred from a child		**32400** +			

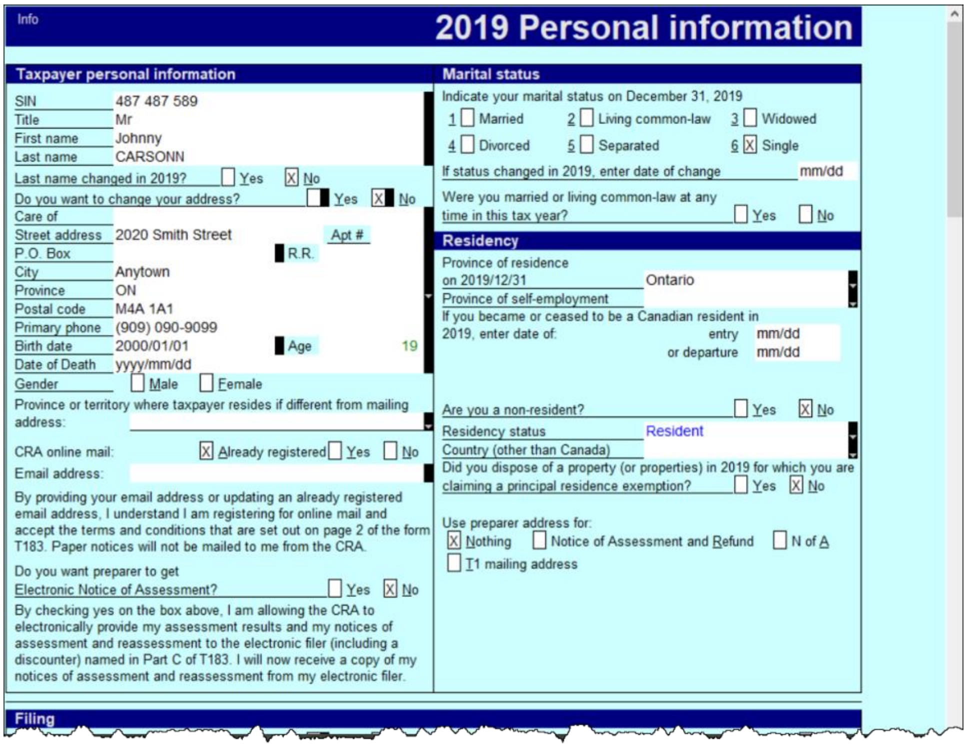
Paper Observations

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 the same T1as entered in Profile:

- Launch ProFile and go to *File* > *New* > *2019 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 this


Info
2019 Personal information

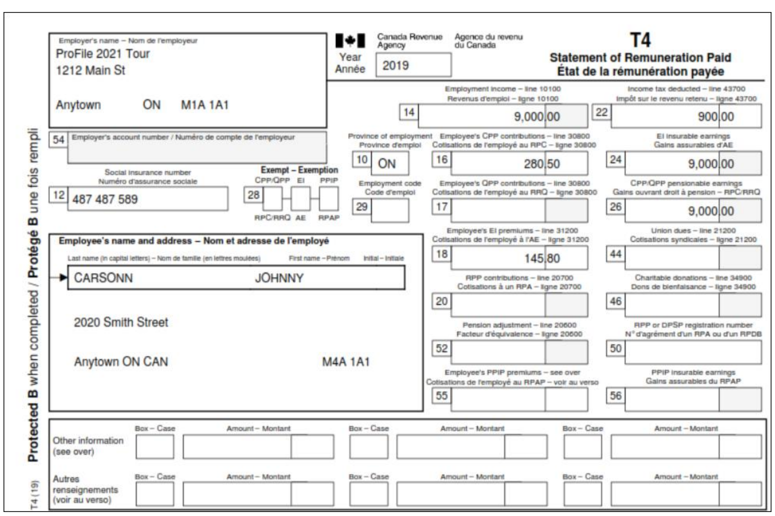
Taxpayer personal information
SIN 487 487 589
Title Mr
First name Johnny
Last name CARSONN
Last name changed in 2019? Yes [X] No
Do you want to change your address? Yes [X] No
Care of
Street address 2020 Smith Street Apt #
P.O. Box R.R.
City Anytown
Province ON
Postal code M4A 1A1
Primary phone (909) 090-9099
Birth date 2000/01/01 Age 19
Date of Death yyyy/mm/dd
Gender Male Female
Province or territory where taxpayer resides if different from mailing address:
CRA online mail: [X] 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 [X] No
By checking yes on the box above, I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in Part C of T183. I will now receive a copy of my notices of assessment and reassessment from my electronic filer.

Marital status
Indicate your marital status on December 31, 2019
1 Married 2 Living common-law 3 Widowed
4 Divorced 5 Separated 6 [X] Single
If status changed in 2019, enter date of change mm/dd
Were you married or living common-law at any time in this tax year? Yes No

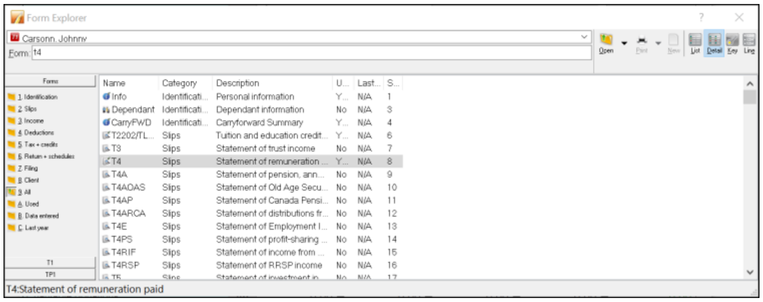
Residency
Province of residence on 2019/12/31 Ontario
Province of self-employment
If you became or ceased to be a Canadian resident in 2019, enter date of: entry mm/dd or departure mm/dd
Are you a non-resident? Yes [X] No
Residency status Resident
Country (other than Canada)
Did you dispose of a property (or properties) in 2019 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

Filing

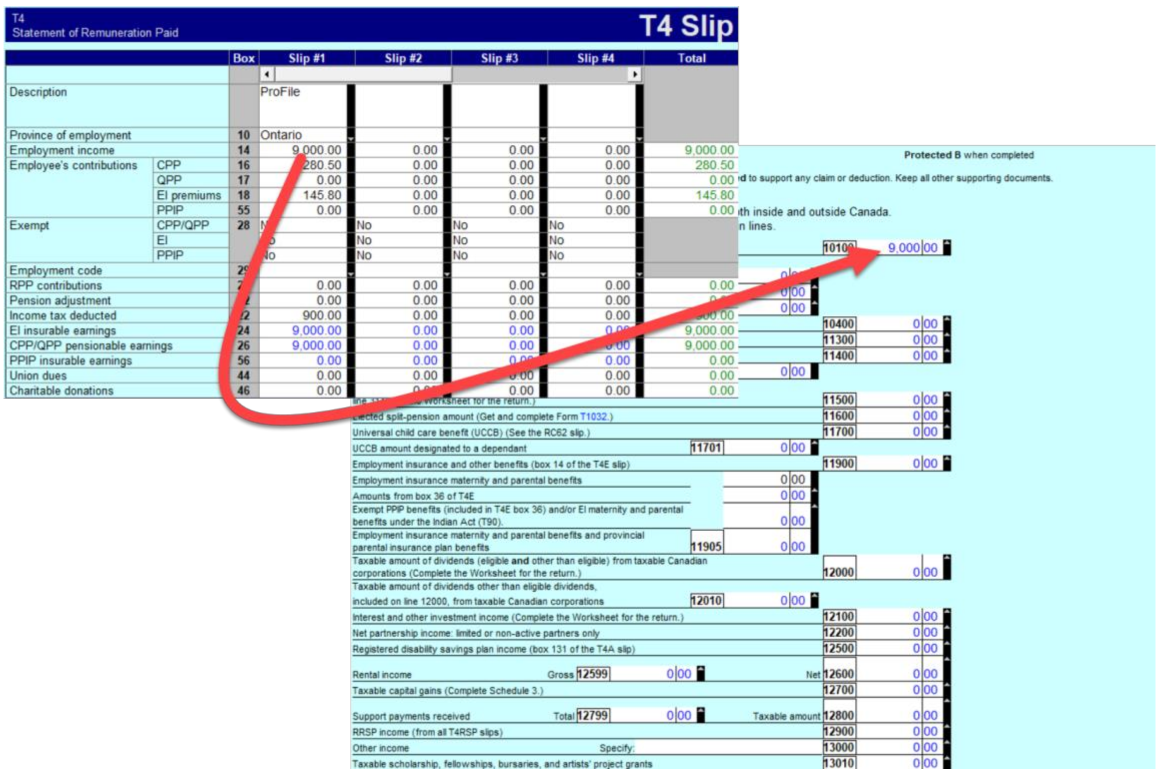
- Once again, here is Johnny's T4 slip


Employer's name – Nom de l'employeur
ProFile 2021 Tour
1212 Main St
Anytown ON M1A 1A1
Canada Revenue Agency / Agence du revenu du Canada
T4
Year / Année 2019
Statement of Remuneration Paid
État de la rémunération payée
14 Employment income 9,000.00
22 Income tax deducted 900.00
54 Employer's account number
10 Province of employment ON
16 Employee's CPP contributions 280.50
24 EI insurable earnings 9,000.00
12 Social insurance number 487 487 589
28 Exempt – Exemption CPP/QPP EI PPIP
29 Employment code
17 Employee's QPP contributions
26 CPP/QPP pensionable earnings 9,000.00
Employee's name and address – Nom et adresse de l'employé
CARSONN JOHNNY
2020 Smith Street
Anytown ON CAN M4A 1A1
18 Employee's EI premiums 145.80
44 Union dues
20 RPP contributions
46 Charitable donations
52 Pension adjustment
50 RPP or DPSP registration number
55 Employee's PPIP premiums
56 PPIP insurable earnings
Other information (see over)
Protected B when completed / Protégé B une fois rempli
T4 (19)

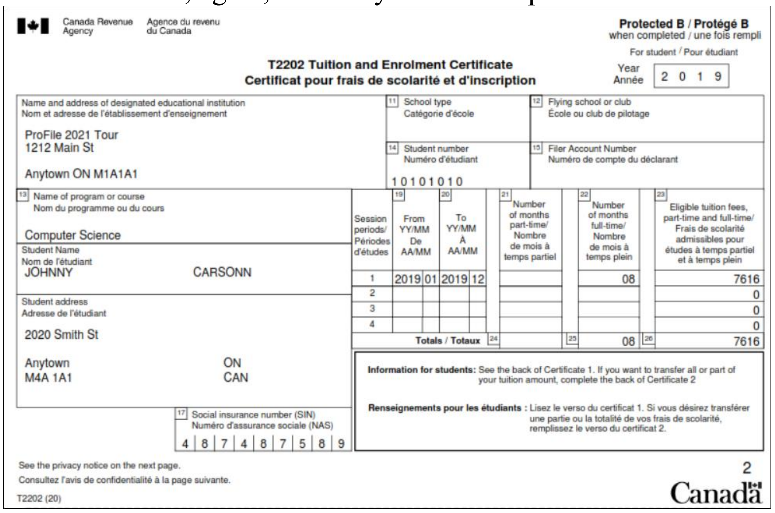
- To record the T4 slip in ProFile, press the *F4* key to open Form Explorer and then, in the Search field, type T4. Double-click on T4 in the right pane of the Form Explorer window, and ProFile will open that form



- Enter the amounts as they appear on the T4 Slip
- 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



Canada Revenue Agency / Agence du revenu du Canada

Protected B / Protégé B when completed / une fois rempli

For student / Pour étudiant

T2202 Tuition and Enrolment Certificate
Certificat pour frais de scolarité et d'inscription

Year / Année: 2 0 1 9

Name and address of designated educational institution / Nom et adresse de l'établissement d'enseignement
ProFile 2021 Tour
1212 Main St
Anytown ON M1A1A1

11 School type / Catégorie d'école
12 Flying school or club / École ou club de pilotage
14 Student number / Numéro d'étudiant: 10101010
15 Filer Account Number / Numéro de compte du déclarant

13 Name of program or course / Nom du programme ou du cours: Computer Science

Student Name / Nom de l'étudiant: JOHNNY CARSONN

Student address / Adresse de l'étudiant:
2020 Smith St
Anytown ON
M4A 1A1 CAN

17 Social insurance number (SIN) / Numéro d'assurance sociale (NAS): 4 8 7 4 8 7 5 8 9

Session periods / Périodes d'études	19 From YY/MM De AA/MM	20 To YY/MM À AA/MM	21 Number of months part-time / Nombre de mois à temps partiel	22 Number of months full-time / Nombre de mois à temps plein	23 Eligible tuition fees, part-time and full-time / Frais de scolarité admissibles pour études à temps partiel et à temps plein
1	2019 01	2019 12		08	7616
2					0
3					0
4					0
Totals / Totaux			24	25 08	26 7616

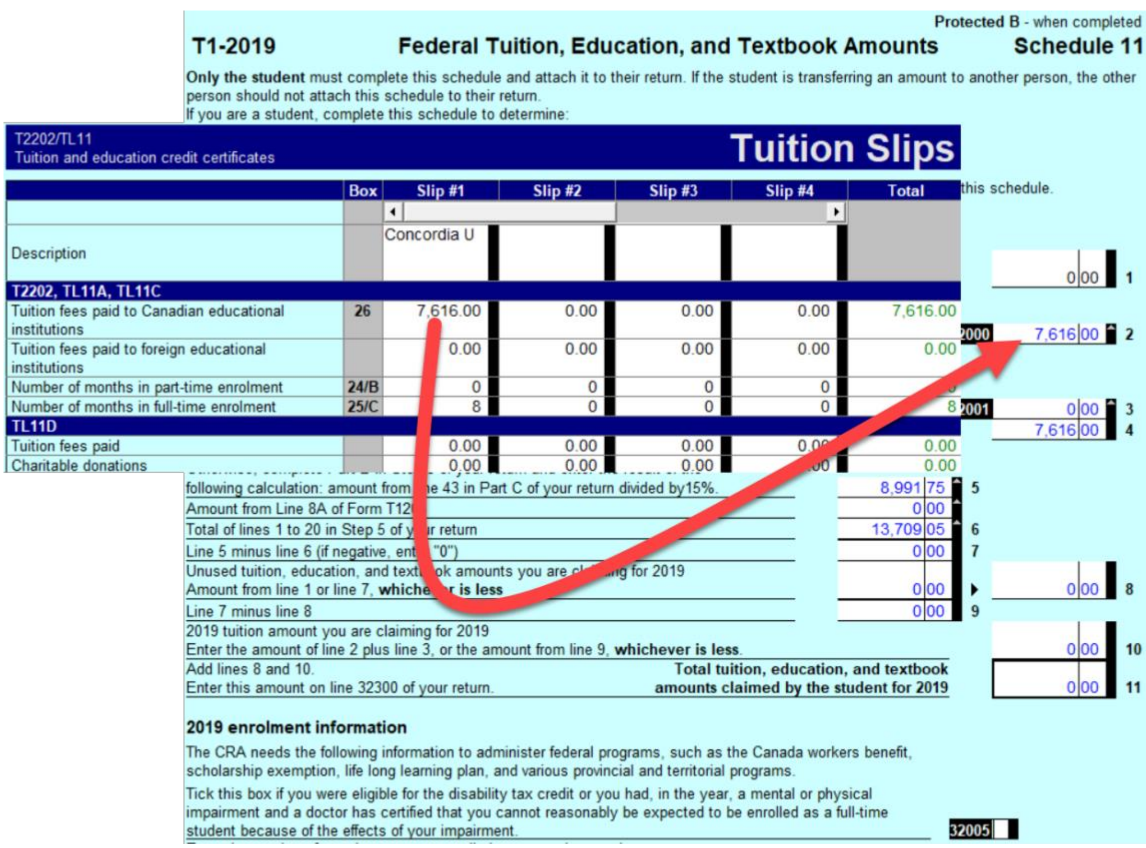
Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2

Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.

See the privacy notice on the next page.
Consultez l'avis de confidentialité à la page suivante.

T2202 (20) 2 Canada

- 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. As in the earlier paper-filed ProFile applies no tuition credit on the Schedule 11.



Protected B - when completed

T1-2019 Federal Tuition, Education, and Textbook Amounts Schedule 11

Only the student must complete this schedule and attach it to their return. If the student is transferring an amount to another person, the other person should not attach this schedule to their return.
If you are a student, complete this schedule to determine:

T2202/TL11
Tuition and education credit certificates

Tuition Slips

	Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Description		Concordia U				
T2202, TL11A, TL11C						
Tuition fees paid to Canadian educational institutions	26	7,616.00	0.00	0.00	0.00	7,616.00
Tuition fees paid to foreign educational institutions		0.00	0.00	0.00	0.00	0.00
Number of months in part-time enrolment	24/B	0	0	0	0	
Number of months in full-time enrolment	25/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

this schedule.

		0 00	1
	32000	7,616 00	2
	32001	0 00	3
		7,616 00	4
following calculation: amount from line 43 in Part C of your return divided by 15%.	8,991 75		5
Amount from Line 8A of Form T12	0 00		
Total of lines 1 to 20 in Step 5 of your return	13,709 05		6
Line 5 minus line 6 (if negative, enter "0")	0 00		7
Unused tuition, education, and textbook amounts you are claiming for 2019 Amount from line 1 or line 7, **whichever is less**	0 00	0 00	8
Line 7 minus line 8	0 00		9
2019 tuition amount you are claiming for 2019 Enter the amount of line 2 plus line 3, or the amount from line 9, **whichever is less**.		0 00	10
Add lines 8 and 10. Enter this amount on line 32300 of your return. **Total tuition, education, and textbook amounts claimed by the student for 2019**		0 00	11

2019 enrolment information

The CRA needs the following information to administer federal programs, such as the Canada workers benefit, scholarship exemption, life long learning plan, and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit or you had, in the year, a mental or physical impairment and a doctor has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment. 32005

- At Step 5 of the T1 Jacket itself, ProFile automatically inserts all relevant amounts

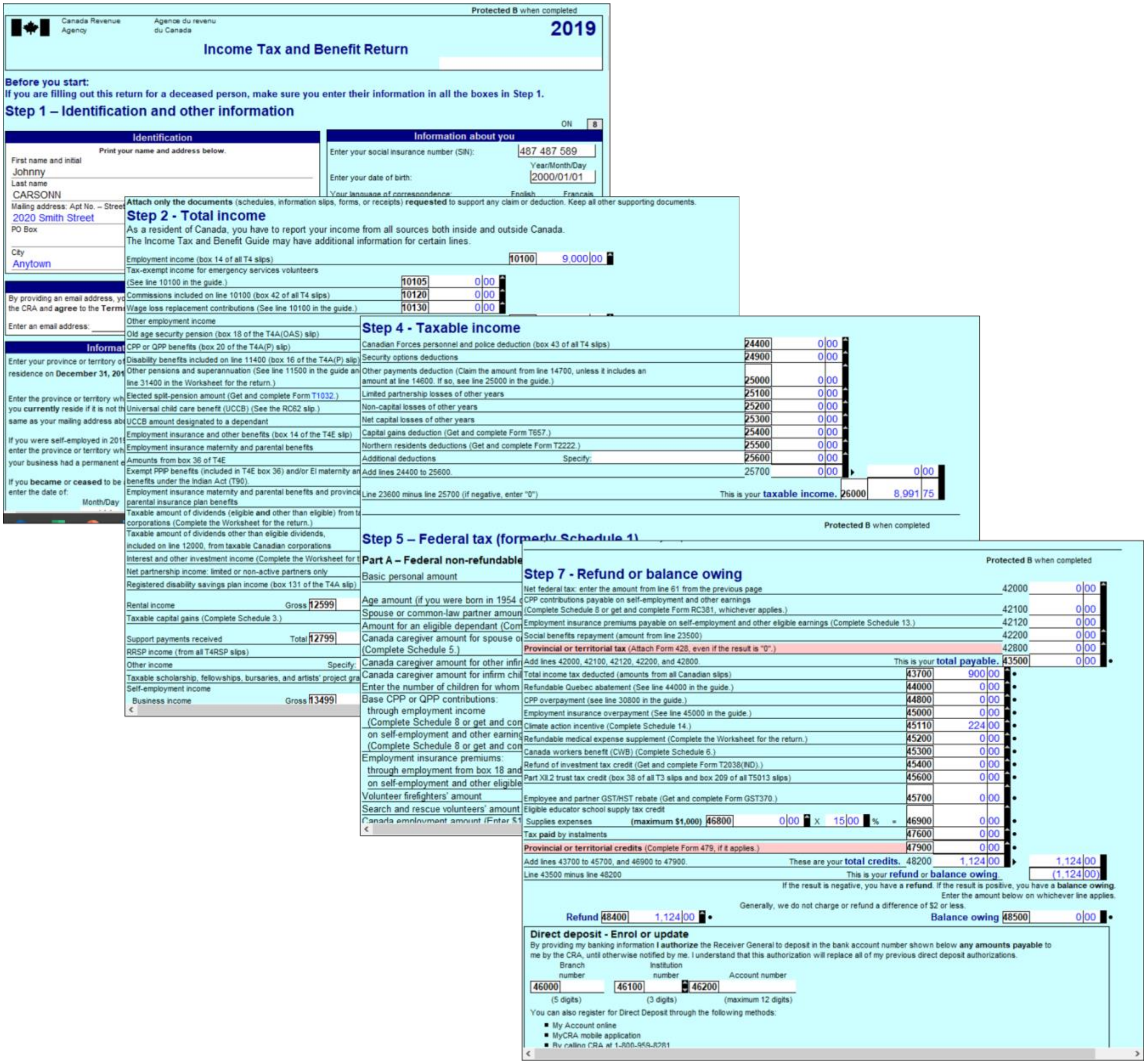
Protected B when completed

Step 5 – Federal tax (formerly Schedule 1)

Part A – Federal non-refundable tax credits

Basic personal amount **claim $12,069**	30000	12,069.00	1
Age amount (if you were born in 1954 or earlier) (Complete the Worksheet for the return.) **(maximum $7,494)**	30100	0.00	2
Spouse or common-law partner amount (Complete Schedule 5.)	30300	0.00	3
Amount for an eligible dependant (Complete Schedule 5.)	30400	0.00	4
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)	30425	0.00	5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)	30450	0.00	6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount 30499 0 x $ 2,230 =	30500	0.00	7
Base CPP or QPP contributions: through employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	30800	272.25	• 8
on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	31000	0.00	• 9
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips **(maximum $860.22)**	31200	145.80	• 10
on self-employment and other eligible earnings (Complete Schedule 13)	31217	0.00	• 11
Volunteer firefighters' amount	31220	0.00	12
Search and rescue volunteers' amount	31240	0.00	13
Canada employment amount (Enter $1,222 or the total of your employment income you reported on lines 10100 and 10400, **whichever is less**.)	31260	1,222.00	14
Home buyers' amount	31270	0.00	15
Home accessibility expenses (Complete the Worksheet for the return.) **(maximum $10,000)**	31285	0.00	16
Adoption expenses	31300	0.00	17
Pension income amount (Complete the Worksheet for the return.) **(maximum $2,000)**	31400	0.00	18
Disability amount (for self) (Claim $8,416 or if you were under 18 years of age, complete the Worksheet for the return.)	31600	0.00	19
Disability amount transferred from a dependant (Complete the Worksheet for the return.)	31800	0.00	20
Interest paid on your student loans (See Guide P105.)	31900	0.00	21
Your tuition, education, and textbook amounts (Complete Schedule 11)	32300	0.00	22
Tuition amount transferred from a child	32400	0.00	23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2)	32600	0.00	24
Medical expenses for **self, spouse or common-law partner, and your dependent children born in 2002 or later**	33099	0.00	25
Enter $2,352 or 3% of line 23600 , **whichever is less**.		269.75	26
Line 25 minus line 26 (if negative, enter "0")		0.00	27

- Here is snapshot of Johnny's tax return
- Note that the last page of the tax return indicates that Johnny is receiving a refund of $1,124.00



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 T1. In this example, a married couple, 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 slips:

- T4 slips that itemize each spouse's employment earnings

Canada Revenue Agency / Agence du revenu du Canada

T4

Statement of Remuneration Paid
État de la rémunération payée

Year / Année: 2019

Employer's name – Nom de l'employeur
ProFile 2021 Tour
1212 Main St
Anytown ON M1A 1A1

54 Employer's account number / Numéro de compte de l'employeur: 23122 3131 RP 0001

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

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

10 Province of employment / Province d'emploi: ON

29 Employment code / Code d'emploi:

Employee's name and address – Nom et adresse de l'employé
Last name (in capital letters) – Nom de famille (en lettres moulées) / First name – Prénom / Initial – Initiale
CARSONN Angela
2020 Smith Street
Anytown ON CAN M4A 1A1

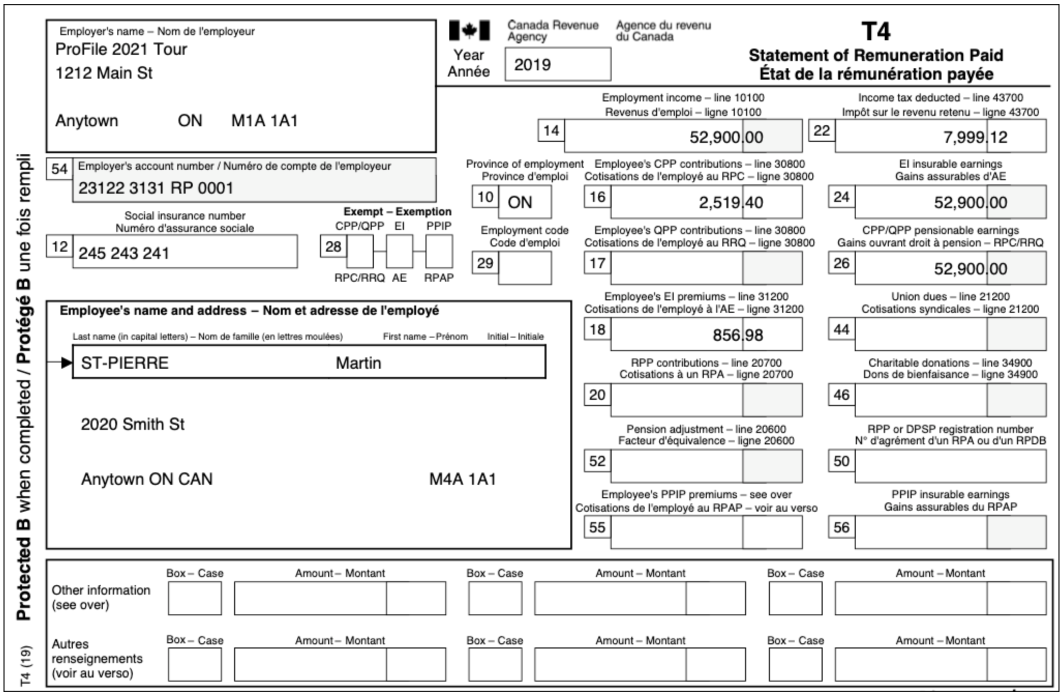
Box	Description	Amount
14	Employment income – line 10100 / Revenus d'emploi – ligne 10100	52,900 00
22	Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700	8,812 09
16	Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800	2,519 40
24	EI insurable earnings / Gains assurables d'AE	52,900 00
17	Employee's QPP contributions – line 30800 / Cotisations de l'employé au RRQ – ligne 30800	
26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	52,900 00
18	Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200	856 98
44	Union dues – line 21200 / Cotisations syndicales – ligne 21200	
20	RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700	
46	Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900	
52	Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600	
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	Box – Case	Amount – Montant	Box – Case	Amount – Montant

Protected B when completed / Protégé B une fois rempli

T4 (19) RC-14-599 1



Protected B when completed / Protégé B une fois rempli

T4 (19)

Employer's name – Nom de l'employeur
ProFile 2021 Tour
1212 Main St

Anytown ON M1A 1A1

Canada Revenue Agency | Agence du revenu du Canada

Year / Année: 2019

T4
Statement of Remuneration Paid
État de la rémunération payée

14 Employment income – line 10100 / Revenus d'emploi – ligne 10100	52,900.00
22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700	7,999.12
54 Employer's account number / Numéro de compte de l'employeur	23122 3131 RP 0001
10 Province of employment / Province d'emploi	ON
16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800	2,519.40
24 EI insurable earnings / Gains assurables d'AE	52,900.00
12 Social insurance number / Numéro d'assurance sociale	245 243 241
28 Exempt – Exemption: CPP/QPP, EI, PPIP / RPC/RRQ, AE, RPAP	
29 Employment code / Code d'emploi	
17 Employee's QPP contributions – line 30800 / Cotisations de l'employé au RRQ – ligne 30800	
26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	52,900.00
18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200	856.98
44 Union dues – line 21200 / Cotisations syndicales – ligne 21200	
20 RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700	
46 Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900	
52 Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600	
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	

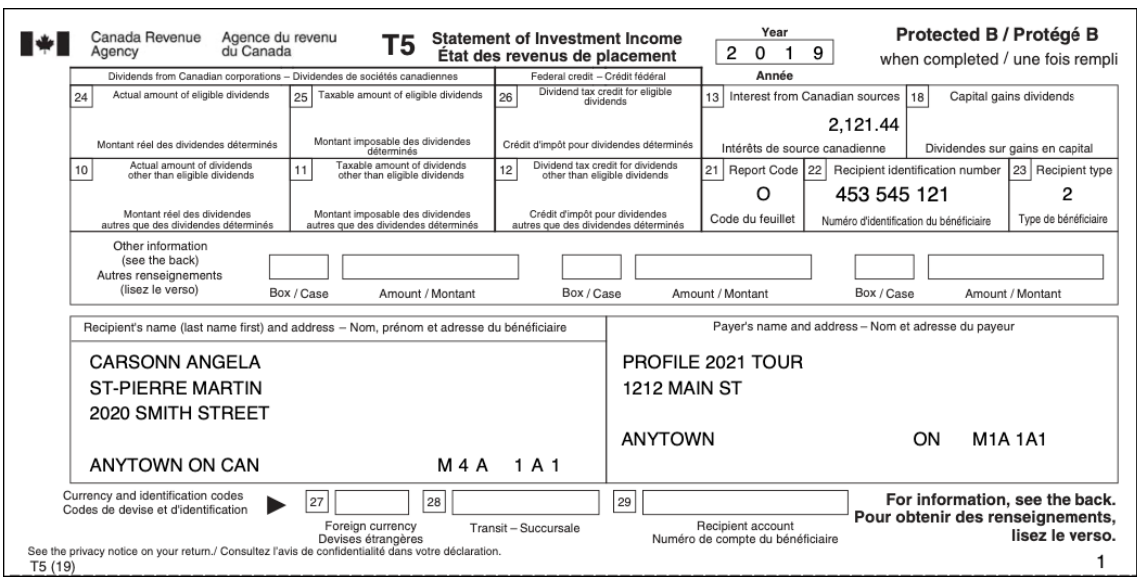
Employee's name and address – Nom et adresse de l'employé
Last name (in capital letters) – Nom de famille (en lettres moulées) | First name – Prénom | Initial – Initiale
ST-PIERRE Martin

2020 Smith St

Anytown ON CAN M4A 1A1

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

- There is also a charitable donation receipt and a T5 slip issued by a financial institution that lists the amount of investment income earned in the tax year.



Canada Revenue Agency | Agence du revenu du Canada

T5 **Statement of Investment Income / État des revenus de placement**

Year / Année: 2 0 1 9

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	2,121.44
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	453 545 121
23 Recipient type / Type de bénéficiaire	2

Other information (see the back) / Autres renseignements (lisez le 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
CARSONN ANGELA
ST-PIERRE MARTIN
2020 SMITH STREET

ANYTOWN ON CAN M 4 A 1 A 1

Payer's name and address – Nom et adresse du payeur
PROFILE 2021 TOUR
1212 MAIN ST

ANYTOWN ON M1A 1A1

Currency and identification codes / Codes de devise et d'identification: 27 Foreign currency / Devises étrangères | 28 Transit – Succursale | 29 Recipient account / Numéro de compte du bénéficiaire

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

See the privacy notice on your return./ Consultez l'avis de confidentialité dans votre déclaration.
T5 (19) 1

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 17, 2019
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

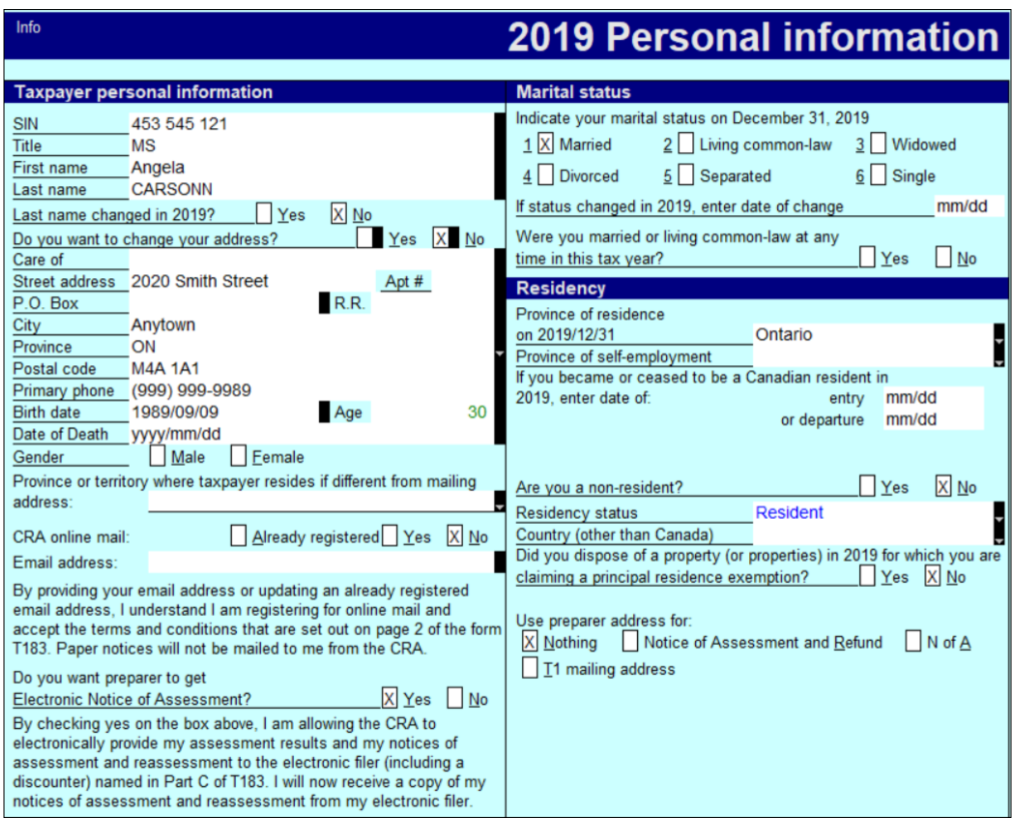
This is an official tax receipt for income tax purposes. / Reçu officiel aux fins de l'impôt.
Canada Revenue Agency: www.cra.gc.ca/charitiesandgiving
Agence du revenu du Canada: www.cra-arc.gc.ca/chrts-gvng/menu-fra.html

With these slips you are ready to proceed.

Authorize a Representative

As a professional tax preparer, you will want all new clients to complete and sign CRA's *Authorize a Representative* form. Think of this form as your T1 Launchpad. With it, you have access to CRA's website where you can obtain your clients' tax information. The information that this form unlocks includes: 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 the Authorize a Representative form

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



Info

2019 Personal information

Taxpayer personal information

SIN 453 545 121
Title MS
First name Angela
Last name CARSONN
Last name changed in 2019? ☐ Yes ☒ No
Do you want to change your address? ☐ Yes ☒ No
Care of
Street address 2020 Smith Street Apt #
P.O. Box R.R.
City Anytown
Province ON
Postal code M4A 1A1
Primary phone (999) 999-9989
Birth date 1989/09/09 Age 30
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
By checking yes on the box above, I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in Part C of T183. I will now receive a copy of my notices of assessment and reassessment from my electronic filer.

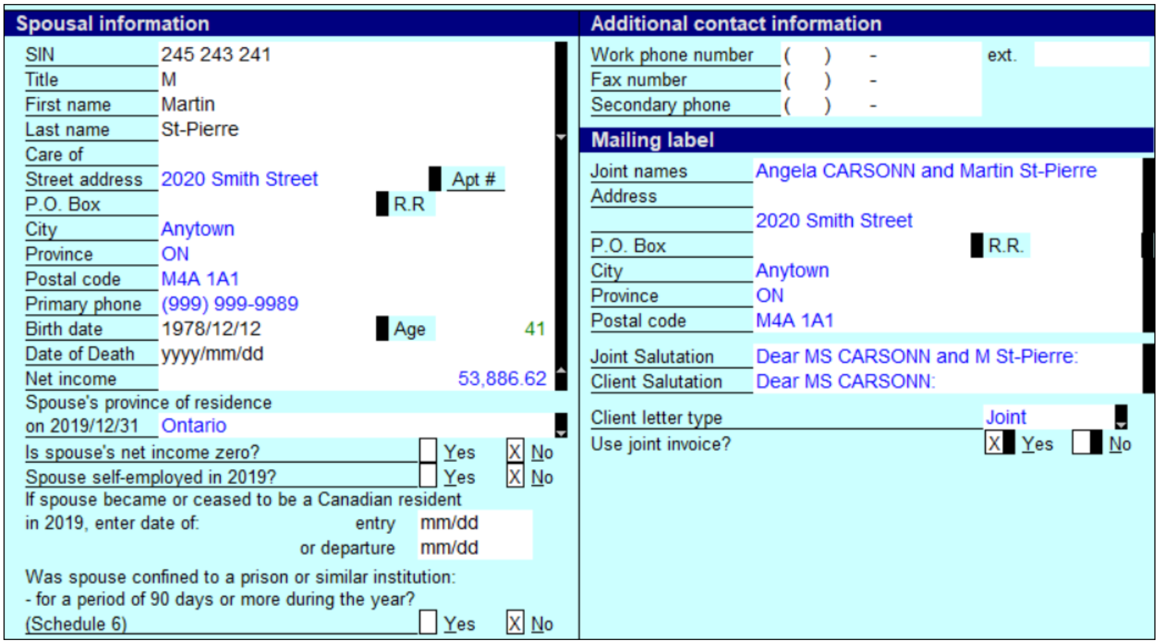
Marital status

Indicate your marital status on December 31, 2019
1 ☒ Married 2 ☐ Living common-law 3 ☐ Widowed
4 ☐ Divorced 5 ☐ Separated 6 ☐ Single
If status changed in 2019, enter date of change mm/dd
Were you married or living common-law at any time in this tax year? ☐ Yes ☐ No

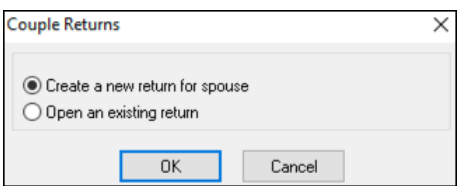
Residency

Province of residence on 2019/12/31 Ontario
Province of self-employment
If you became or ceased to be a Canadian resident in 2019, 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 2019 for which you are claiming a principal residence exemption? ☐ Yes ☒ No
Use preparer address for:
☒ Nothing ☐ Notice of Assessment and Refund ☐ N of A
☐ T1 mailing address

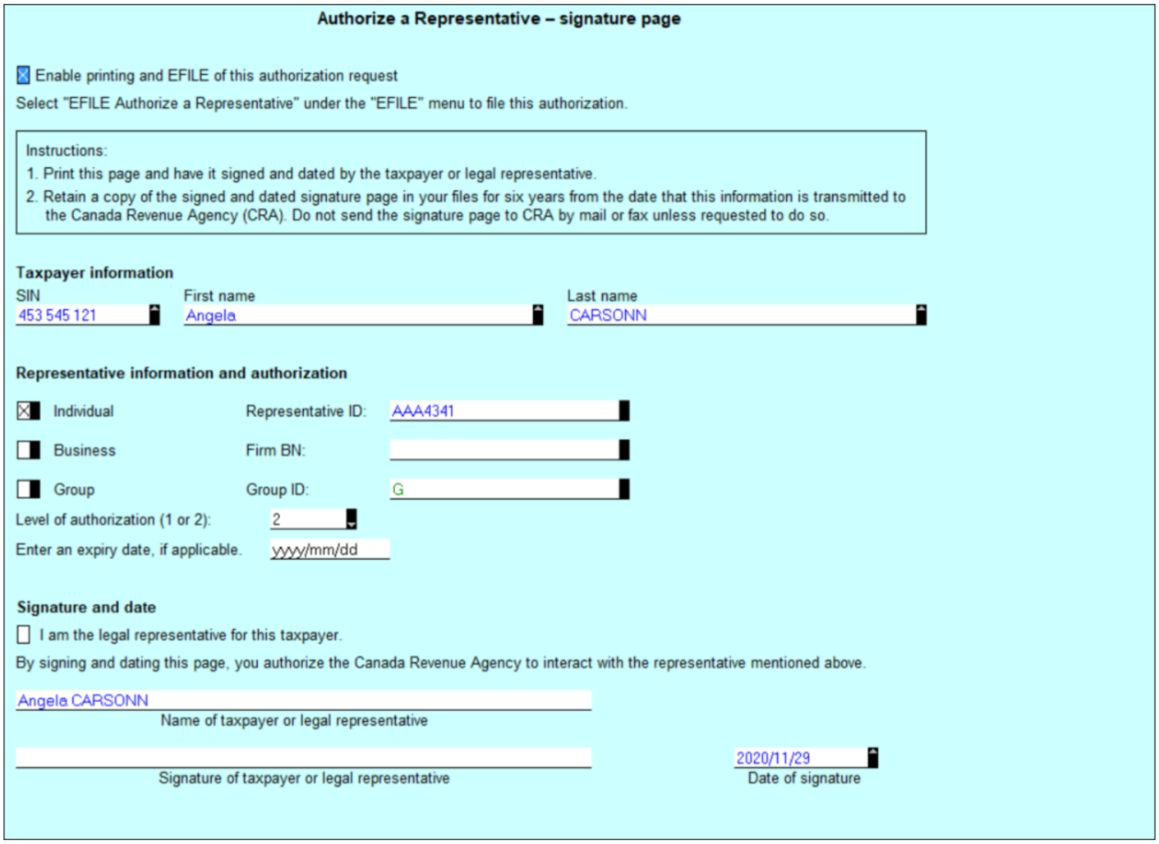
- To enter Martin's spousal information, scroll to the Spousal information section at the bottom of Angela's *Personal Information* page



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



- Press *F4* to open ProFile's *Form Explorer* and, in the *Search* field, enter *AuthorizeRep*
- Check the box that reads *Enable printing and EFILE of this authorization request* and ensure that the information on the form is accurate
- Submit the form to your client for signature



Authorize a Representative – signature page

☒ Enable printing and EFILE of this authorization request

Select "EFILE Authorize a Representative" under the "EFILE" menu to file this authorization.

Instructions:
1. Print this page and have it signed and dated by the taxpayer or legal representative.
2. Retain a copy of the signed and dated signature page in your files for six years from the date that this information is transmitted to the Canada Revenue Agency (CRA). Do not send the signature page to CRA by mail or fax unless requested to do so.

Taxpayer information

SIN	First name	Last name
453 545 121	Angela	CARSONN

Representative information and authorization

☒ Individual — Representative ID: AAA4341

☐ Business — Firm BN:

☐ Group — Group ID: G

Level of authorization (1 or 2): 2

Enter an expiry date, if applicable. yyyy/mm/dd

Signature and date

☐ I am the legal representative for this taxpayer.

By signing and dating this page, you authorize the Canada Revenue Agency to interact with the representative mentioned above.

Angela CARSONN

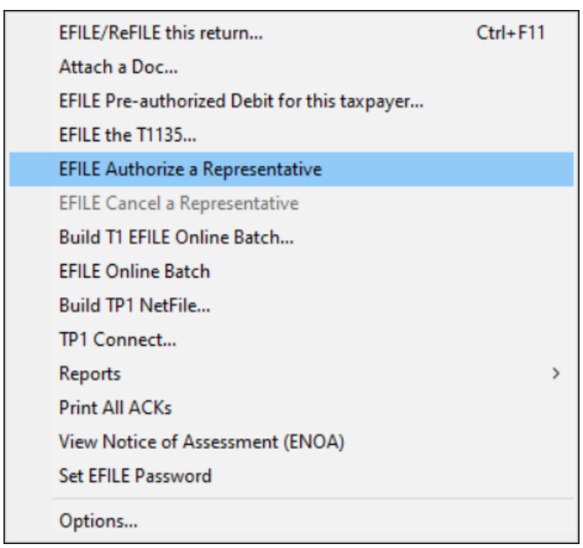
Name of taxpayer or legal representative

Signature of taxpayer or legal representative

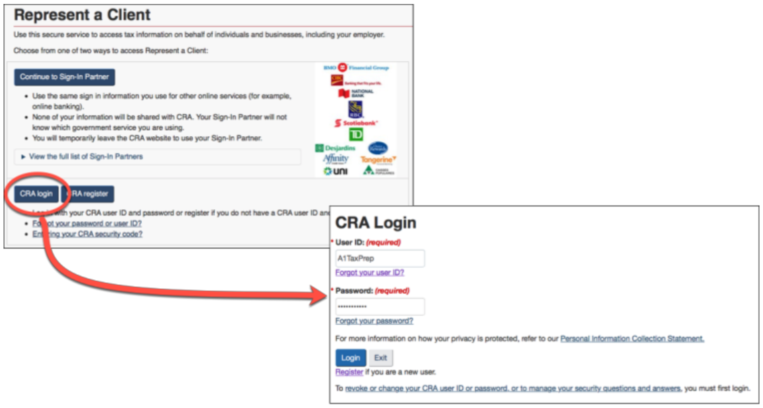
2020/11/29

Date of signature

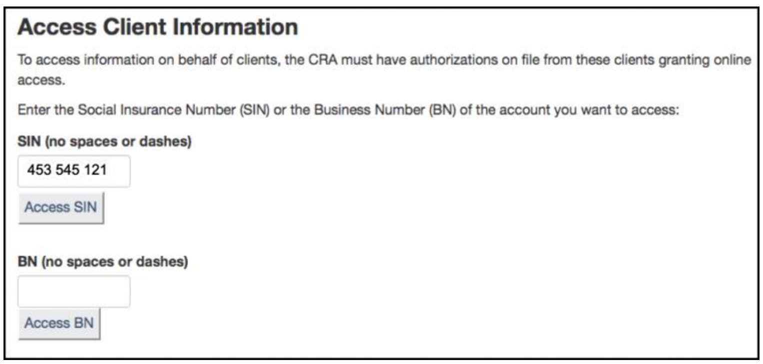
- It is especially important that your client signs the form before you submit it to CRA. Once signed, click *EFILE > EFILE Authorize a Representative*



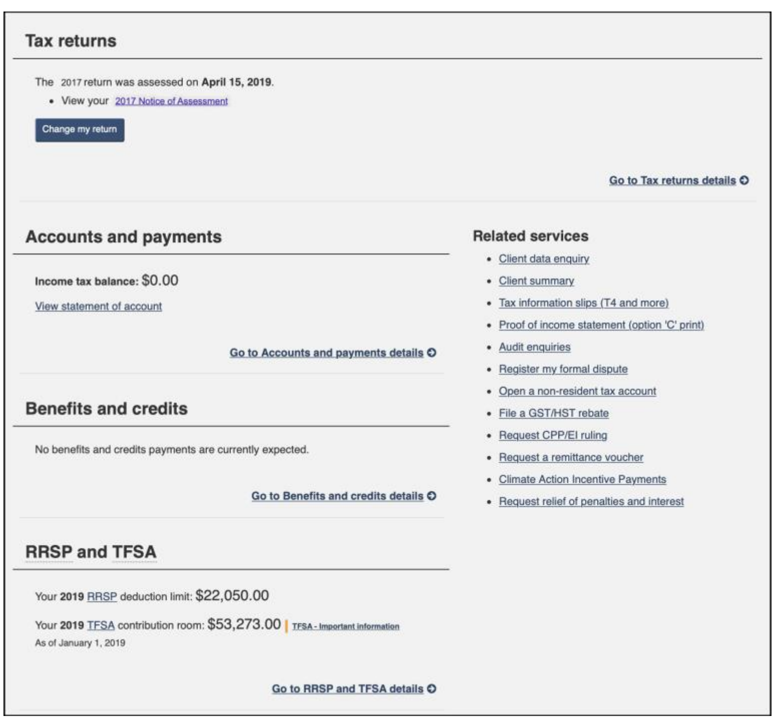
- Once CRA authorizes access, log into CRA's *Represent a Client* portal at www.canada.ca and select Tax
- Choose *CRA login* and enter your CRA *Represent a Client* credentials



- 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 includes: 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 required forms and schedules.

- 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 where you can enter his T4 information as well

T4
Statement of Remuneration Paid
T4 Slip

		Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Description			ProFile Tour				
Province of employment		10	Ontario				
Employment income		14	52,900.00	0.00	0.00	0.00	52,900.00
Employee's contributions	CPP	16	2,519.40	0.00	0.00	0.00	2,519.40
	QPP	17	0.00	0.00	0.00	0.00	0.00
	EI premiums	18	856.98	0.00	0.00	0.00	856.98
	PPIP	55	0.00	0.00	0.00	0.00	0.00
Exempt	CPP/QPP	28	No	No	No	No	
	EI		No	No	No	No	
	PPIP		No				
Employment code		29					
RPP contributions		20	0.00				
Pension adjustment		52	0.00				
Income tax deducted		22	8,812.09				
EI insurable earnings		24	52,900.00				
CPP/QPP pensionable earnings		26	52,900.00				
PPIP insurable earnings		56	0.00				
Union dues		44	0.00				
Charitable donations		46	0.00				

T4
Statement of Remuneration Paid
T4 Slip

		Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Description			ProFile Tour				
Province of employment		10	Ontario				
Employment income		14	52,900.00	0.00	0.00	0.00	52,900.00
Employee's contributions	CPP	16	2,519.40	0.00	0.00	0.00	2,519.40
	QPP	17	0.00	0.00	0.00	0.00	0.00
	EI premiums	18	856.98	0.00	0.00	0.00	856.98
	PPIP	55	0.00	0.00	0.00	0.00	0.00
Exempt	CPP/QPP	28	No	No	No	No	
	EI		No	No	No	No	
	PPIP		No	No	No	No	
Employment code		29					
RPP contributions		20	0.00	0.00	0.00	0.00	0.00
Pension adjustment		52	0.00	0.00	0.00	0.00	0.00
Income tax deducted		22	7,999.12	0.00	0.00	0.00	7,999.12
EI insurable earnings		24	52,900.00	0.00	0.00	0.00	52,900.00
CPP/QPP pensionable earnings		26	52,900.00	0.00	0.00	0.00	52,900.00
PPIP insurable earnings		56	0.00	0.00	0.00	0.00	0.00
Union dues		44	0.00	0.00	0.00	0.00	0.00
Charitable donations		46	0.00	0.00	0.00	0.00	0.00

- From Martin's T1, press *F4* to find the T5 form and record that slip's information
- Assuming that each spouse contributed 50% of the invested amount, 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				
% 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
	Taxable Amount	25	0.00	0.00	0.00	0.00	0.00
Interest from Canadian sources		13	2,121.44	0.00	0.00	0.00	2,121.44
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
	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 Society Of Canada	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 to any errors or missing information. In addition to the auditor, you will 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*. Use it to confirm the T4 amounts
- Press *F5* to toggle to Martin's T1 and consult his *Slip Summary* as well

2019 Slip Summary

NAME: CARSONN, Angela

T4 Slips - Feuillets T4		**1**	**Total**
Description		ProFile Tour	
Province of employment		Ontario	
Employment income	**14**	52,900.00	52,900.00
CPP contributions	**16**	2,519.40	2,519.40
EI premiums	**18**	856.98	856.98
Income tax deducted	**22**	8,812.09	8,812.09
EI insurable earnings	**24**	52,900.00	52,900.00
CPP/QPP pensionable earnings	**26**	52,900.00	52,900.00

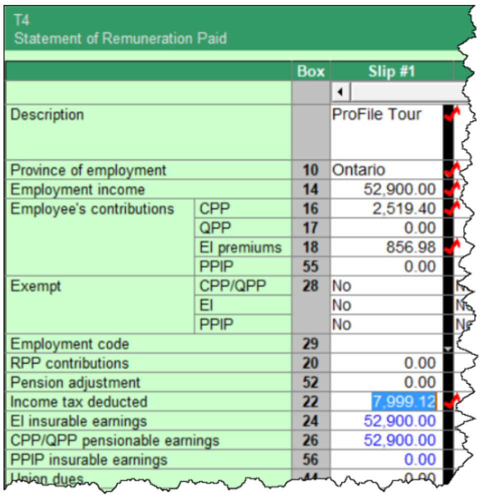
2019 Slip Summary

NAME: St-Pierre, Martin

T4 Slips - Feuillets T4		**1**	**Total**
Description		ProFile Tour	
Province of employment		Ontario	
Employment income	**14**	52,900.00	52,900.00
CPP contributions	**16**	2,519.40	2,519.40
EI premiums	**18**	856.98	856.98
Income tax deducted	**22**	7,999.12	7,999.12
EI insurable earnings	**24**	52,900.00	52,900.00
CPP/QPP pensionable earnings	**26**	52,900.00	52,900.00

T5 Slips - Feuillets T5		**1**	**Total**
Description		ProFile	
% reported by spouse		50.0	
% reported by taxpayer		50.0	
Interest from Canadian sources	**13**	2,121.44	2,121.44

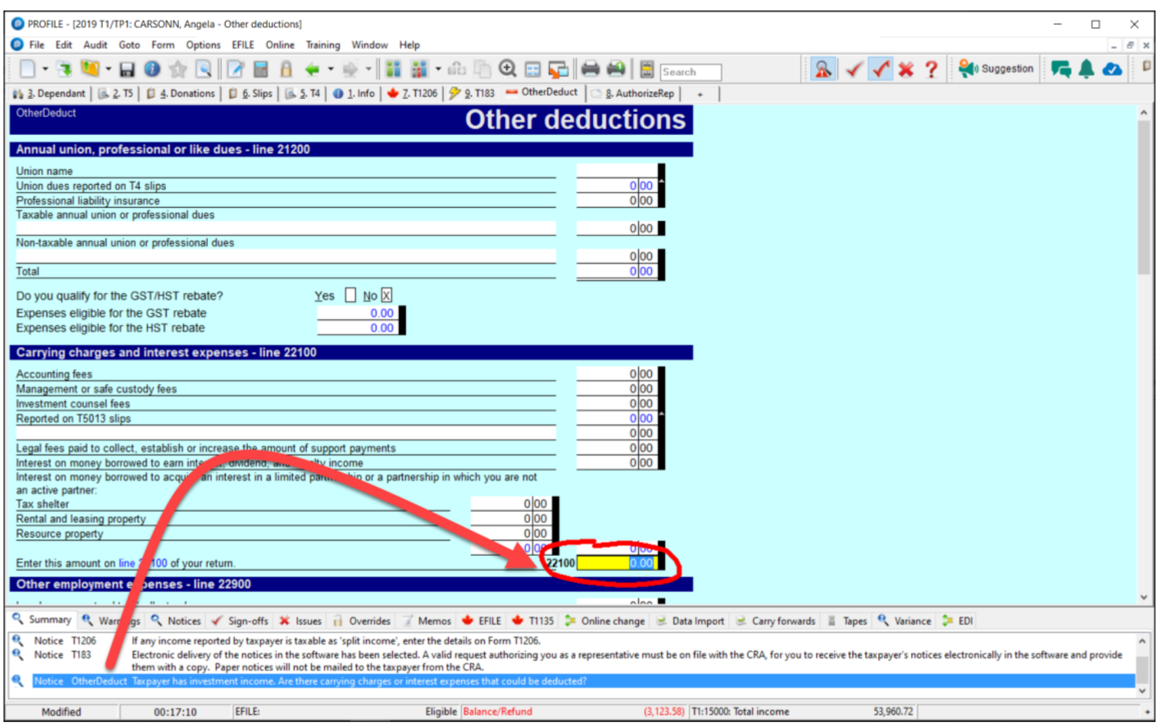
- You can also use ProFile's *Sign-offs* Review Marks to indicate, on each form, that you have verified and confirmed all entered amounts



Using the auditor

Press F9 to consult ProFile's *Active Auditor.* With the Active Auditor you can:

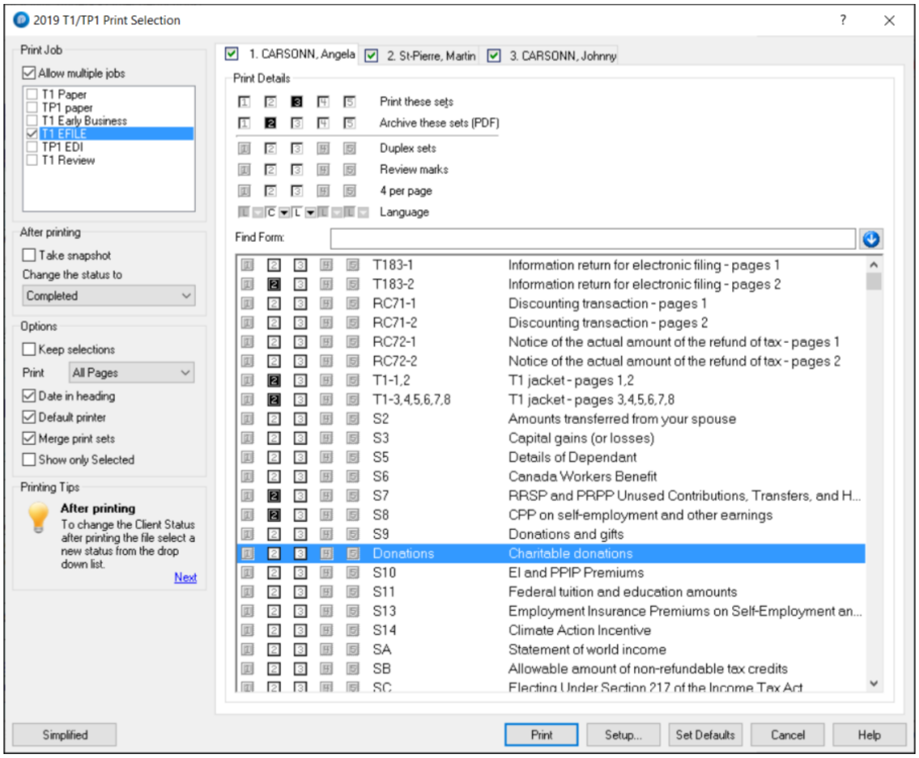
- View the return for errors, omissions, and suggestions
- Double-click an audit message to jump to the related form
- Use a sign-off to clear an audit message



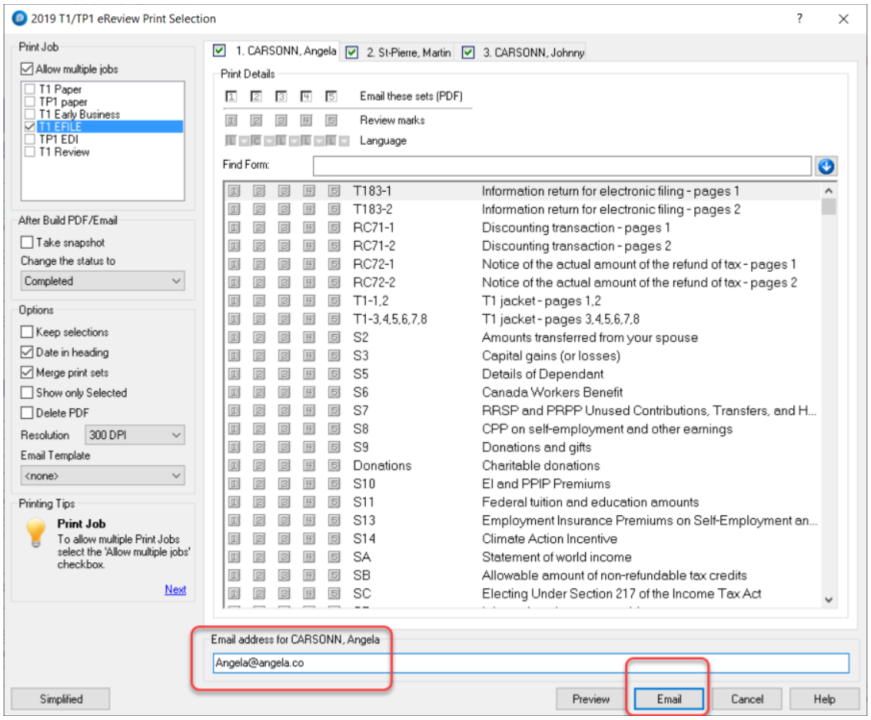
Out the door

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, you will want your clients to sign CRA’s T183 which authorizes you to EFILE the T1on their behalf.

- 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*

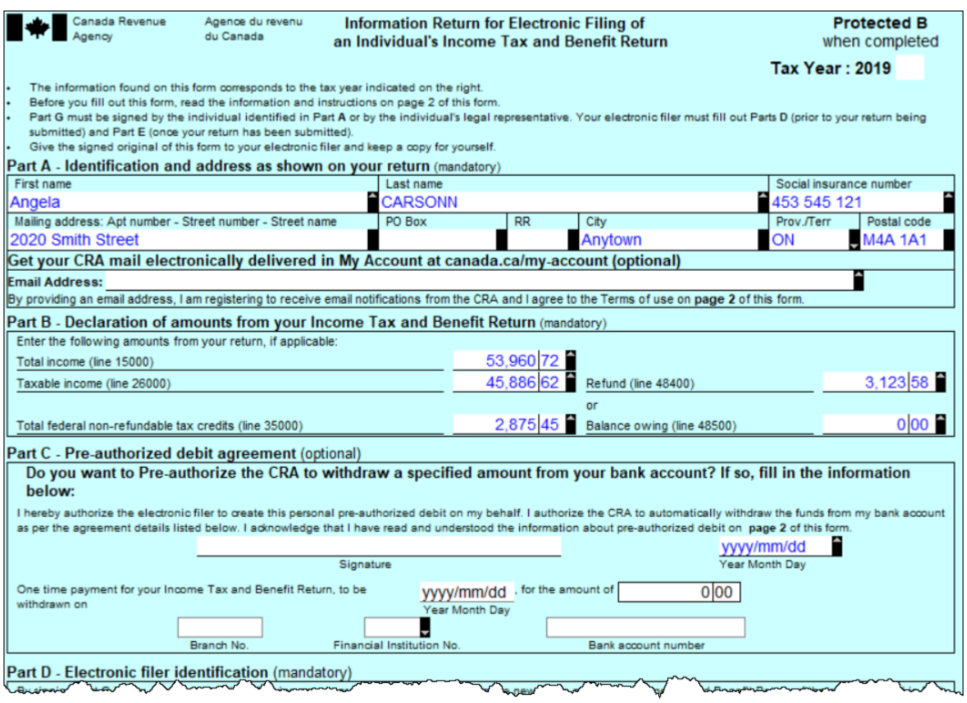


- If you’d rather email a PDF, first enter the client’s email address on the *Personal Information* form, then click *Print / Email PDF*
- In the *eReview Print Selection* window, ProFile enters the email address for you
- After confirming the address, click *Email* to send the tax file



EFILE it

The last step is to EFILE the return. EFILE is CRA's electronic-filing portal that all professional tax preparers are required to use. Remember that before you can EFILE a tax return, your client will need to sign CRA's 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 : 2019

- 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 G must be signed by the individual identified in Part A or by the individual's legal representative. Your electronic filer must fill out Parts D (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 number - Street number - Street name	PO Box	RR	City	Prov./Terr	Postal code
2020 Smith Street			Anytown	ON	M4A 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 Income Tax and Benefit Return (mandatory)

Enter the following amounts from your return, if applicable:

Total income (line 15000)	53,960.72		
Taxable income (line 26000)	45,886.62	Refund (line 48400)	3,123.58
		or	
Total federal non-refundable tax credits (line 35000)	2,875.45	Balance owing (line 48500)	0.00

Part C - Pre-authorized debit agreement (optional)

Do you want to Pre-authorize the CRA to withdraw a specified amount from your bank account? If so, fill in the information below:

I hereby authorize the electronic filer to create this personal pre-authorized debit on my behalf. I authorize the CRA to automatically withdraw the funds from my bank account as per the agreement details listed below. I acknowledge that I have read and understood the information about pre-authorized debit on **page 2** of this form.

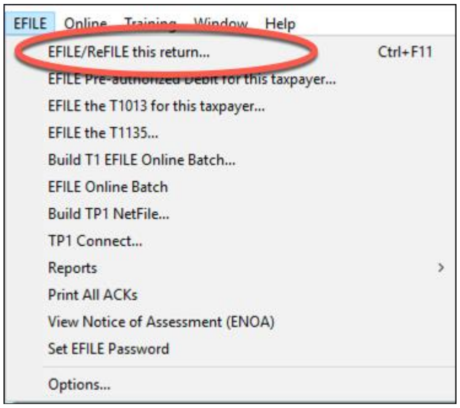
Signature   yyyy/mm/dd Year Month Day

One time payment for your Income Tax and Benefit Return, to be withdrawn on yyyy/mm/dd (Year Month Day), for the amount of 0.00

Branch No.   Financial Institution No.   Bank account number

Part D - Electronic filer identification (mandatory)

- 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 *Authorize a Representative* 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 to obtain a client's tax information

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