



INTUIT PROFILE – 2017/18 TRAINING GUIDE

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## **Learning about Taxes with Intuit ProFile**

### **Chapter 4: A Basic T1**



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## About the Author

**Michael Di Lauro, CPA CMA, *Hein & Associates CPAs***



Michael is a CPA, CMA with a strong background in training and technology. Over the years Michael has written dozens of training materials and has taught QuickBooks, ProFile, Microsoft Office and other software applications to thousands of individuals. When not teaching or training you'll often find Michael in various coffee shops, throughout Ottawa and Montreal, discussing business and technology with friends, clients and, even, perfect strangers.

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## ADDITIONAL RESOURCES

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In addition to this document, Intuit provides numerous resources to accounting professionals. Refer to these sites to explore additional tutorials and training opportunities:

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

## 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.

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## 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

## CHAPTER 4 LEARNING OBJECTIVES

At this chapter’s conclusion, students will understand:

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

## 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

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

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

Box	Case	Amount - Montant
14	Employment income - Revenus d'emploi	18,421.00
22	Income tax deducted - Impôt sur le revenu retenu	2,773
16	Employee's CPP contributions - Cotisations de l'employé au RPC	745.77
24	EI insurable earnings - Gains assurables d'AE	18,421.00
17	Employee's QPP contributions - Cotisations de l'employé au RQG	
26	CPP/QPP pensionable earnings - Gains ouvrant droit à pension - RPC/RQG	18,421.00
18	Employee's EI premiums - Cotisations de l'employé à l'AE	346.31
44	Union dues - Cotisations syndicales	
20	RPP contributions - Cotisations à un RPA	
46	Charitable donations - Dons de bienfaisance	
52	Pension adjustment - Facteur d'équivalence	
50	RPP or DRSP registration number - N° d'agrement d'un RPA ou d'un RPDR	
55	Employee's PPP premiums - Cotisations de l'employé au RPAP	
56	PPP insurable earnings - Gains assurables du RPAP	

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

Canada Revenue Agency / Agence du revenu du Canada

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

Protected B / Protégé B when completed / une fois rempli

T2202A (16) For student / Pour l'étudiant

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 a post-secondary institution have to be for courses taken at the post-secondary level. Fees paid to an institution certified by ESDC 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.

Do not enter the cost of textbooks on this form. Students calculate the education and textbook amounts based on the number of months indicated in Box B or C below.

Delivrez ce certificat à un étudiant qui était inscrit, au cours de l'année civile, à un programme de formation admissible ou à un programme de formation déterminé dans un établissement postsecondaire, comme un collège ou une université, ou dans un établissement reconnu par Emploi et Développement social Canada (EDSC).

Les frais de scolarité payés à un établissement quelconque pour une année civile doivent dépasser 100 \$. Les frais payés à un établissement postsecondaire doivent viser des cours de niveau postsecondaire. Les frais payés à un établissement reconnu par ESDC doivent viser des cours suivis en vue d'acquies ou d'améliorer des compétences professionnelles, et l'étudiant doit avoir 16 ans ou plus avant la fin de l'année.

N'inscrivez pas le coût des manuels sur ce formulaire. L'étudiant calcule les montants relatifs aux études et pour manuels d'après le nombre de mois indiqué dans les cases B ou C ci-dessous.

Name of program or course / Nom du programme ou du cours  
**Marketing**

Name and address of student / Nom et adresse de l'étudiant  
**Marianne St Laurent**  
**12 Main St**  
 Anytown ON M4A 1A2 CAN  
 Concordia University  
 1000 Main St  
 Anytown ON M1A1A3

Student number / Numéro d'étudiant  
**3123131**

Season periods, part time and full time / Périodes d'études à temps partiel et à temps plein		Eligible tuition fees, part time and full time amounts / Frais de scolarité admissibles pour études à temps partiel et à temps plein		Number of months for: / Nombre de mois pour:	
From - De	To - À	Part-time / Temps partiel	Full-time / Temps plein	B	C
Y - A	M - M	Y - A	M - M		
		3,499.00		4	0
		4,289.00		4	0
				0	0
				0	0
				0	0
Totals / Totaux		7,788.00		8	0

Name and address of educational institution / Nom et adresse de l'établissement d'enseignement  
 1

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

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

Canada Revenue Agency / Agence du revenu du Canada

**T1 GENERAL 2016**

**Income Tax and Benefit Return**

Step 1 – Identification and other information

**Identification**  
 Print your name and address below.

First name and initial  
**Marianne**

Last name  
**St Laurent**

Mailing address: Apt No – Street No Street name  
**12 Main Street**

P.O. Box \_\_\_\_\_ R.R. \_\_\_\_\_

City **Anytown** Prov./Terr. **ON** Postal code **M4A1A2**

**Email address**  
 I understand that by providing an email address, I am registering for online mail. I have read and I accept the terms and conditions on page 17 of the guide.  
 Enter an email address: **m.astro121@gmail.ca**

**Information about your residence**  
 Enter your province or territory of residence on December 31, 2016: **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 2016, enter the province or territory of self-employment: \_\_\_\_\_

If you became or ceased to be a resident of Canada for income tax purposes in 2016, enter the date of:  
 entry Month Day or departure Month Day

**Information about you**  
 Enter your social insurance number (SIN): **444444442**

Year Month Day  
**1979 12 12**

Your language of correspondence: 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, 2016:

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 his or her SIN: \_\_\_\_\_

Enter his or her first name: \_\_\_\_\_

Enter his or her net income for 2016 to claim certain credits: \_\_\_\_\_

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return: \_\_\_\_\_

Enter the amount of UCCB repayment from line 213 of his or her return: \_\_\_\_\_

Tick this box if he or she was self-employed in 2016: 1

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

A) Do you have Canadian citizenship? ..... Yes  No

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  No

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**

5000-R

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

**Step 2 – Total income**

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

Employment income (box 14 of all T4 slips)	101	18,421.00
Commissions included on line 101 (box 42 of all T4 slips)	102	
Wage loss replacement contributions (see line 101 in the guide)	103	
Other employment income	104 +	
Old age security pension (box 18 of the T4A(OAS) slip)	113 +	
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +	
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152	
Other pensions and superannuation	115 +	
Elected split-pension amount (attach Form T1032)	116 +	
Universal child care benefit (UCCB)	117 +	
UCCB amount designated to a dependant	185	
Employment insurance and other benefits (box 14 of the T4E slip)	119 +	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)	120 +	
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180	
Interest and other investment income (attach Schedule 4)	121 +	
Net partnership income: limited or non-active partners only	122 +	
Registered disability savings plan income	125 +	
Rental income	Gross 160	Net 126 +
Taxable capital gains (attach Schedule 3)		127 +
Support payments received	Total 156	Taxable amount 128 +
RRSP income (from all T4RSP slips)		129 +
Other income	Specify:	130 +
Self-employment income		
Business income	Gross 162	Net 135 +
Professional income	Gross 164	Net 137 +
Commission income	Gross 166	Net 139 +
Farming income	Gross 168	Net 141 +
Fishing income	Gross 170	Net 143 +
Workers' compensation benefits (box 10 of the T5007 slip)	144	
Social assistance payments	145 +	
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +	
Add lines 144, 145, and 146 (see line 250 in the guide).	=	147 +
Add lines 101, 104 to 143, and 147.	This is your total income.	150 = 18,421.00

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

**T1-2016 Tuition, Education, and Textbook Amounts Schedule 11**

For more information, see line 323 in the guide.

Only the student must complete this schedule and attach it to his or her return. Use it to:

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

**Tuition, education, and textbook amounts claimed by the student for 2016**

Unused federal tuition, education, and textbook amounts from your 2015 notice of assessment or notice of reassessment

Eligible tuition fees paid for 2016 **320** 7788 00 2

**Education and textbook amounts for 2016**

Part-time student: use column B of forms T2202A, TL11A, TL11B, and TL11C. Do not include any month that is also included in column C. Only one claim per month (maximum 12 months)

Education amount: Number of months from column B  $\times \$120 =$  3

Textbook amount: Number of months from column B  $\times \$20 =$  4

Add lines 3 and 4. **321** + 5

Full-time student: use column C of forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 12 months)

Education amount: Number of months from column C  $8 \times \$400 =$  3200 00 6

Textbook amount: Number of months from column C  $8 \times \$65 =$  520 00 7

Add lines 6 and 7. **322** + 3720 00 8

Add lines 2, 5, and 8. **Total 2016 tuition, education, and textbook amounts** = 11 508 00 9

Add lines 1 and 9. **Total available tuition, education, and textbook amounts** = 11 508 00 10

Enter the amount of your taxable income from line 260 of your return if it is \$45,282 or less. If your taxable income is more than \$45,282, enter instead the result of the following calculation: amount from line 45 of your Schedule 1 divided by 15%. 18421 00 11

Total of lines 1 to 22 of your Schedule 1 - 13 719 00 12

Line 11 minus line 12 (if negative, enter "0") = 4 701 10 13

Unused tuition, education, and textbook amounts claimed for 2016 Amount from line 1 or line 13, whichever is less = 0 00 14

Line 13 minus line 14 = 4 701 00 15

2016 tuition, education, and textbook amounts claimed for 2016 Amount from line 9 or line 15, whichever is less + 4 701 10 16

Add lines 14 and 16. **Total tuition, education, and textbook amounts claimed for 2016** = 4 701 10 17

Enter this amount on line 323 of Schedule 1.

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



T1-2016		Federal Tax		Schedule 1	
This is <b>Step 5</b> in completing your return. Complete this schedule and <b>attach</b> a copy to your return. For more information, see the related line in the guide.					
<b>Step 1 – Federal non-refundable tax credits</b>					
Basic personal amount	claim \$11,474	000	11 474	00	1
Age amount (if you were born in 1951 or earlier) (use the federal worksheet)	(maximum \$7,125)	001+			2
Spouse or common-law partner amount (attach Schedule 5)		003+			3
Amount for an eligible dependant (attach Schedule 5)		005+			4
Family caregiver amount for infirm children under 18 years of age					
Number of children for whom you are claiming the family caregiver amount	002	x \$2,121 =	007+		5
Amount for infirm dependants age 18 or older (attach Schedule 5)			005+		6
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips			738	59	
(attach Schedule 8 or Form RC381, whichever applies)		008+			7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		010+			8
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$955.04)	012+	346	31	9
on self-employment and other eligible earnings (attach Schedule 13)		017+			10
Volunteer firefighters' amount		002+			11
Search and rescue volunteers' amount		005+			12
Canada employment amount					
(if you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,161)		003+	1 161	00	13
Public transit amount		004+			14
Children's arts amount		070+			15
Home accessibility expenses (attach Schedule 12)		008+			16
Home buyers' amount		009+			17
Adoption expenses		013+			18
Pension income amount (use the federal worksheet)	(maximum \$2,000)	014+			19
Caregiver amount (attach Schedule 5)		015+			20
Disability amount (for self) (claim \$8,001, or if you were under 18 years of age, use the federal worksheet)		016+			21
Disability amount transferred from a dependant (use the federal worksheet)		018+			22
Interest paid on your student loans		019+			23
Your tuition, education, and textbook amounts (attach Schedule 11)		023+	4 701	10	24
Tuition, education, and textbook amounts transferred from a child		024+			25
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		025+			26
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later	000				27
Enter \$2,237 or 3% of line 236 of your return, whichever is less.					28
Line 27 minus line 28 (if negative, enter "0")					29
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	001+				30
Add lines 29 and 30.					31
Add lines 1 to 26, and line 31.					32
Federal non-refundable tax credit rate		x	15%		33
Multiply line 32 by line 33.		008=	2 763	15	34
Donations and gifts (attach Schedule 9)		009+			35
Add lines 34 and 35.					36
Enter this amount on line 48 on the next page.					36
<b>Total federal non-refundable tax credits</b>		<b>000=</b>	<b>2 763</b>	<b>15</b>	

## Paper Observations

As you can see from the example above, it quickly becomes evident that manually preparing even the most basic is a protracted and complex affair. The need for complex calculations, the risk of omitting a schedule or form, or of not transferring the proper amounts to said forms, all mean that the probability of errors and omissions is, in fact, 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 > 2016 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

**2016 Personal information**

**Taxpayer personal information**

SIN: 444 444 442  
 Title: Ms  
 First name: Marianne  
 Last name: St Laurent  
 Last name changed in 2016?  Yes  No  
 Do you want to change your address?  Yes  No  
 Care of:  RR  Apt #  
 Street address: 12 Main St  
 P.O. Box:   
 City: Anytown  
 Province: ON  
 Postal code: M4A 1A2  
 Home phone: (909) 555-5555  
 Birth date: 1979-12-12  
 Date of Death: yyyy-mm-dd  
 Gender:  Male  Female  
 Province or territory where taxpayer resides if different from mailing address:   
 By providing an email address, I understand I am registering for online mail and accept the following Terms and Conditions.  Yes  No  
 Email address:   
 Use preparer address for:  Nothing  Notice of Assessment and Refund  N of A  Mailing address

**Marital status**

Indicate your marital status on December 31, 2016  
 1 Married  2 Living common-law  3 Widowed  
 4 Divorced  5 Separated  6 Single  
 If status changed in 2016, 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 2016/12/31: Ontario  
 Province of self-employment:   
 If you became or ceased to be a Canadian resident in 2016, 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 2016 for which you are claiming a principal residence exemption?  Yes  No

**Filing**

FILE this return?  Yes  No  
 FILE multiple years?  Yes  No  
 Authorization for efile to represent taxpayer?  Yes  No  
 First time filer in 2016?  Yes  No  
 Method of contact for: Pre-assessment  Post-assessment   
 Contact preparer by mail   
 Contact client

Modified: EFILE: Eligible Balance/Refund: 0.00 GST Credit: 280.00 Combined balance: 0.00 +

- Once again, here is the T4 slip—statement of remuneration—that Marianne received from her employer

**T4 Statement of Remuneration Paid**

Employer's name - Nom de l'employeur: ABC Inc  
 ABC Marketing & SEO Inc  
 Year/Année: 2016  
 Province of employment/Province d'emploi: ON  
 Social insurance number/Numéro d'assurance sociale: 444 444 442  
 Employee's name and address - Nom et adresse de l'employé: St Laurent, Marianne, 12 Main St, Anytown ON CAN, M4A 1A2

Employment income - Revenu d'emploi: 18,421.00  
 Income tax deducted - Impôt sur le revenu retenu: 2,73  
 Employee's CPP contributions - Cotisations de l'employé au RCP: 745.77  
 EI insurable earnings - Gains assurables d'AE: 18,421.00  
 Employee's QPP contributions - Cotisations de l'employé au RPD: 346.31  
 CPP/QPP pensionable earnings - Gains ouvrant droit à pension - RCP/RPQ: 18,421.00  
 RPP contributions - Cotisations à un RPA: 20  
 Charitable donations - Dons de bienfaisance: 46  
 Pension adjustment - Facteur d'équivalence: 52  
 RPP or DSPSP registration number - N° d'agrément d'un RPA ou d'un RPQSP: 50  
 Employee's PPIP premiums - Cotisations de l'employé au RPAP: 55  
 PPIP insurable earnings - Gains assurables du RPAP: 56

Other information (see over):  
 Box - Case: Amount - Montant

T4 (14) Autres renseignements (voir au verso)

RC-14-599 1

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

Form Explorer

Form: T4

Forms	Name	Category	Description	Us.	Last	SL
T1	Info	Identification	Personal information	Yes	N/A	1
1. Identification	Dependant	Identification	Dependant information	No	N/A	3
2. Slips	Carry-FWD	Identification	Carryforward Summary	Yes	N/A	4
3. Income	T2020/TL11	Slips	Tuition and education credit certifi...	No	N/A	6
4. Deductions	T3	Slips	Statement of trust income	No	N/A	7
5. Tax + credits	T4	Slips	Statement of remuneration paid	No	N/A	8
6. Return + schedules	T4A	Slips	Statement of pension, annuity and...	No	N/A	9
7. Filing	T4AQAS	Slips	Statement of Old Age Security	No	N/A	10
TP1	T4AP	Slips	Statement of Canada Pension PL...	No	N/A	11
	T4ARCA	Slips	Statement of distributions from a...	No	N/A	12

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

2016 T1/TP1: St Laurent, Marianne - Statement of remuneration paid

T4 Slip

Description	Box	Slip #1	Slip #2	Slip #3	Slip #4	Net
Province of employment	10	Ontario				
Employment income	14	18 421.00	0.00	0.00	0.00	18 421.00
Employer's contributions	16	0.00	0.00	0.00	0.00	0.00
CPP	17	0.00	0.00	0.00	0.00	0.00
EI premiums	18	34.31	0.00	0.00	0.00	34.31
Exempt	28	No	No	No	No	0.00
CFPP/QPP	28	No	No	No	No	0.00
EI	28	No	No	No	No	0.00
PSP	28	No	No	No	No	0.00
Employment code	29					
RPP contributions	20	0.00	0.00	0.00	0.00	0.00
Pension adjustment	22	2.53	0.00	0.00	0.00	2.53
Income tax deducted	22	2.53	0.00	0.00	0.00	2.53
EI insurable earnings	24	18 421.00	0.00	0.00	0.00	18 421.00
CFPP/QPP insurable earnings	26	18 421.00	0.00	0.00	0.00	18 421.00
PSP insurable earnings	56	0.00	0.00	0.00	0.00	0.00
Union dues	44	0.00	0.00	0.00	0.00	0.00
Charitable donations	46	0.00	0.00	0.00	0.00	0.00
Other information						
Eligible Balance						427.00
Return						957.00
GST Credit						0.00

Step 2 - Total income

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

Employment income (box 14 of all T4 slips)	101	18 421.00
Commissions included on line 101 (box 42 of all T4 slips)	102	0.00
Wage loss replacement contributions (see line 101 in the guide)	103	0.00
Other employment income	104	0.00
Old Age Security pension (box 18 of the T4A(OAS) slip)	113	0.00
CPP or QPP benefits (box 20 of the T4A(P) slip)	114	0.00
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	115	0.00
Other pensions and superannuation	116	0.00
Elected split-pension amount (attach Form T1032)	117	0.00
Universal Child Care Benefit (UCCB)	185	0.00
UCCB amount designated to a dependant	119	0.00
Employment insurance and other benefits (box 14 of the T4 slip)	120	0.00
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)	121	0.00
Taxable amount of dividends other than eligible, included on line 120, from taxable Canadian corporations (attach Schedule 4)	122	0.00
Interest and other investment income (attach Schedule 4)	125	0.00
Net partnership income (limited or non-active partners only)	126	0.00
Registered disability savings plan income	127	0.00
Rent income	128	0.00
Gross	156	0.00
Net	128	0.00
Capital gains (attach Schedule 3)	129	0.00
Gross	156	0.00
Net	129	0.00
Support payments received	130	0.00
Total	156	0.00
Taxable amount	130	0.00
BRSP income (from all T4RSP slips)	131	0.00
Other income	132	0.00
Specify:	133	0.00
Self-employment income	134	0.00
Gross	162	0.00
Net	134	0.00
Business income	164	0.00
Gross	164	0.00
Net	137	0.00
Professional income	166	0.00
Gross	166	0.00
Net	139	0.00
Commission income	168	0.00
Gross	168	0.00
Net	141	0.00
Farming income	170	0.00
Gross	170	0.00
Net	143	0.00
Fishing income	144	0.00
Workers' compensation benefits (box 10 of the T5007 slip)	145	0.00
Social assistance payments	146	0.00
Net federal supplements (box 21 of the T4A(OAS) slip)	147	0.00
Add lines 144, 145, and 146 (see line 250 in the guide)	147	0.00

- And here, again, is Marianne's tuition slip

Canada Revenue Agency / Agence du revenu du Canada

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

Protected B / Protégé B when completed / une fois rempli

T2202A (16) For student / Pour l'étudiant

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 a post-secondary institution have to be for courses taken at the post-secondary level. Fees paid to an institution certified by ESDC have to be for courses taken to get or improve skills in an occupation, and the student has to be 18 years of age or older before the end of the year.

Do not enter the cost of textbooks on this form. Students calculate the education and textbook amounts based on the number of months indicated in Box B or C below.

Donnez ce certificat à un étudiant qui était inscrit, au cours de l'année civile, à un programme de formation admissible ou à un programme de formation admissible dans un établissement postsecondaire, comme un collège ou une université, ou dans un établissement reconnu par Emploi et Développement social Canada (EDSC).

Les frais de scolarité payés à un établissement quelconque pour une année civile doivent dépasser 100 \$. Les frais payés à un établissement postsecondaire doivent viser des cours de niveau postsecondaire. Les frais payés à un établissement reconnu par ESDC doivent viser des cours suivis en vue d'acquies ou d'améliorer des compétences professionnelles, et l'étudiant doit avoir 18 ans ou plus avant la fin de l'année.

N'inscrivez pas le coût des manuels sur ce formulaire. L'étudiant calcule les montants relatifs aux études et pour manuels d'après le nombre de mois indiqué dans les cases B ou C ci-dessous.

Name of program or course - Nom du programme ou du cours: Marketing

Name and address of student - Nom et adresse de l'étudiant: Marianne, 12 Main St, Anytown, ON M4A 1A2, CAN

Name and address of educational institution - Nom et adresse de l'établissement d'enseignement: Concordia University, 1000 Main St, Anytown ON M1A1A3

Session periods, part-time and full-time / Périodes d'études à temps partiel et à temps plein	From - De	To - À	Eligible tuition fees, part-time and full-time amounts / Frais de scolarité admissibles pour études à temps partiel et à temps plein	Part-time / Temps partiel	Full-time / Temps plein	Number of months to be filled in row 1 / Nombre de mois à remplir
Y-A	M	Y-A	M			B
				3,499.00	4	0
				4,289.00	4	0
				0	0	0
				0	0	0
				0	0	0
				0	0	0
				7,788.00	8	0

Information for students: See the back of slip 1. If you want to transfer all or part of your tuition, education, and textbook amounts, complete the back of slip 2. / Renseignements pour les étudiants: Lisez le verso du feuillet 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité et de vos montants relatifs aux études et pour manuels, remplissez le verso du feuillet 2.

- 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

2016 T1/TP1: St Laurent, Marianne - Tuition and education credit certificate

T2202A/TL11 Tuition and education credit certificates

### Tuition Slips

Description	Box	Slip #1	T1-2016 Tuition, Education, and Textbook Amounts		Schedule 11
Concordia U					
<b>T2202A, TL11A, TL11B, TL11C</b>					
Tuition fees paid	A	7,788 00			
Number of months in part-time enrolment	B	0			
Number of months in full-time enrolment	C	8			
<b>TL11D</b>					
Tuition fees paid		0.00			
Charitable donations		0.00			
Modified	EFILE:	Not eligible	Balance/Re		

**Tuition, education, and textbook amounts claimed by the student for 2016**

Unused federal tuition, education, and textbook amounts from your 2015 notice of assessment or notice of reassessment

Eligible tuition fees paid for 2016 **320** 7,788 00 **2**

**Education and textbook amounts for 2016**

**Part-time student:** use column B of Forms T2202A, TL11A, TL11B, and TL11C. Do not include any month that is also included in column C. Only one claim per month (maximum 12 months)

**Education amount:**  
number of months from column B **0** x \$120 = **0 00** **3**

**Textbook amount:**  
number of months from column B **0** x \$20 = **0 00** **4**

Add lines 3 and 4 **0 00** **5**

**Full-time student:** use column C of Forms T2202A, TL11A, TL11B, and TL11C. Only one claim per month (maximum 12 months)

**Education amount:**  
number of months from column C **8** x \$400 = **3,200 00** **6**

**Textbook amount:**  
number of months from column C **8** x \$65 = **520 00** **7**

Add lines 6 and 7 **322** 3,720 00 **8**

Add lines 2, 5, and 8 **Total 2016 tuition, education, and textbook amounts** **11,508 00** **9**

Add lines 1 and 9 **Total available tuition, education, and textbook amounts** **11,508 00** **10**

Enter the amount of your taxable income from line 260 of your return if it is \$45,282 or less.  
If your taxable income is more than \$45,282, enter instead the result of the following calculation: amount from line 45 of your Schedule 1 divided by 15 %.

Total of lines 1 to 22 of your Schedule 1 **18,421 00** **11**

Line 11 minus line 12 (if negative, enter "0") **13,719 90** **12**

Line 11 minus line 12 (if negative, enter "0") **4,701 10** **13**

Unused tuition, education, and textbook amounts claimed for 2016  
Amount from line 1 or line 13, whichever is less **0 00** **14**

Line 13 minus line 14 **4,701 10** **15**

2016 tuition, education, and textbook amounts claimed for 2016  
Amount from line 9 or line 15, whichever is less **4,701 10** **16**

Add lines 14 and 16 **Total tuition, education, and textbook amounts claimed for 2016** **4,701 10** **17**

Enter this amount on line 323 of Schedule 1.

**Transfer / Carryforward of unused amount**

Amount from line 10 **11,508 00** **18**

- And ProFile will then transfer the amounts from Schedule 11 to the Schedule 1 and, finally to the T1 Jacket

**T1-2016 Federal Tax Schedule 1**

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

**Step 1 - Federal non-refundable tax credits**

Basic personal amount	claim \$11,474	300	11,474	00	1
Age amount (if you were born in 1951 or earlier) (use federal worksheet)	(maximum \$7,125)	301	0	00	2
Spouse or common-law partner amount (attach Schedule 5)		303	0	00	3
Amount for an eligible dependent (attach schedule 5)		305	0	00	4
Family caregiver amount for infirm children under 18 years of age		307	0	00	5
Number of children born for whom you are claiming the family caregiver amount	559	0	2,121	00	6
Amount for infirm dependents age 18 or older (attach Schedule 5)		306	0	00	7
CSP or QPP contributions through employment from box 16 and box 17 on all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308	736	50	8
Amount for self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	0	00	9
Employment insurance premiums through employment from box 18 and box 55 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)	(maximum \$955.04)	312	346	31	10
Amount for self-employment and other eligible earnings (attach Schedule 13)		317	0	00	11
Volunteer firefighters' amount		362	0	00	12
Search and rescue volunteers' amount		395	0	00	13
Canada employment amount (if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,161)	363	1,161	00	14
Public transit amount		364	0	00	15
Children's arts amount		370	0	00	16
Home accessibility expenses (attach Schedule 12)		398	0	00	17
Home buyers' amount		399	0	00	18
Adoption expenses		313	0	00	19
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314	0	00	20
Caregiver amount (attach Schedule 5)		315	0	00	21
Disability amount for self (claim \$8,000, or if you were under age 18, use the federal worksheet)		316	0	00	22
Disability amount transferred from a dependent (use the federal worksheet)		318	0	00	23
Interest paid on your student loans		319	4,701	13	24
Your tuition, education, and textbook amounts (attach Schedule 11)		324	0	00	25
Tuition, education, and textbook amounts transferred from a child		326	0	00	26
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		327	0	00	27
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1995 or later		330	0	00	28
Enter \$2,237 or 3% of line 236 of your return, whichever is less		332	552	83	29
Line 27 minus line 28 (if negative, enter "0")		331	0	00	30
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)		333	0	00	31
Add lines 29 and 30		332	0	00	32
Add lines 1 to 26, and line 31		335	18,421	00	33
Federal non-refundable tax credit rate		336	10	00	34
Multiply line 32 by line 33		337	2,763	15	35
Line 38 minus line 39 (cannot be negative)		349	0	00	36
Enter this amount on line 48		350	2,763	15	37

**Step 2 - Federal tax on taxable income**

Enter your taxable income from line 260 of your return

18,421.00

Complete the appropriate column depending on the amount on line 37	Line 37 is more than \$45,282 or less	Line 37 is more than \$45,282 but not more than \$90,563	Line 37 is more than \$90,563 but not more than \$140,886	Line 37 is more than \$140,886 but not more than \$200,000	Line 37 is more than \$200,000
Enter the amount from line 37	18,421.00	0.00	0.00	0.00	0.00
Line 38 minus line 39 (cannot be negative)	0.00	45,282.00	90,563.00	140,886.00	200,000.00
Multiply line 40 by line 41	2,763.15	0.00	0.00	0.00	0.00
Add lines 42 and 43	2,763.15	0.00	0.00	0.00	0.00

**Step 3 - Net federal tax**

Enter the amount from line 44

2,763.15

Federal tax on split income (from line 5 of Form T206)

424

Add lines 45 and 46

2,763.15

Enter your total federal non-refundable tax credits from line 36 of the previous page

350

Federal dividend tax credit

427

Minimum tax carryover (attach Form T691)

0.00

Add lines 48, 49, and 50

2,763.15

Line 47 minus line 51 (if negative, enter "0")

Basic federal tax

429

**Step 6 - Refund or Balance owing**

Enter federal tax, enter the amount from line 64 of Schedule 1 (attach Schedule 1, even if the result is "0")

420

CSP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)

421

Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)

422

Social benefits repayment (amount from line 235)

423

Provincial or territorial tax (attach Form 420, even if the result is "0")

428

Add lines 420, 421, 422, and 428

This is your total payable

429

Total income tax deducted

437

Refundable Quebec tax payment

440

CSP overpayment (or your excess contributions)

446

Employment insurance overpayment (enter your excess contributions)

450

Refundable medical expense supplement (use the federal worksheet)

452

Working income tax benefit (WITB) (attach Schedule 6)

453

Refund of investment tax credit (attach Form T2038/IND)

454

Part VII tax credit (box 36 of all T3 slips)

456

Employee and employer GST/HST rebate (attach Form GST370)

457

Children's tax credit

458

Eligible fees

459

Eligible fees for education supplies expenses

468

Tax paid on statements

476

Refund of all non-refundable credits (attach Form 470, if it applies)

479

Add line 437 to 476

These are your total credits

482

Line 479 minus line 482

This is your refund or balance owing

9.91

Refund (864)

9.91

Balance owing (483)

0.00

- Because Marianne had no other slips or additional information to record, here is snapshot of her tax return
- Note that the last page of the tax return indicates that Marianne is receiving a refund of \$9.91

**T1 GENERAL 2016**

**Income Tax and Benefit Return**

**Step 1 – Identification and other information**

**Identification**

Enter your social insurance number (SIN) **L14 444 442**

Enter your date of birth **1979-12-12**

Year/Month/Day

Enter the province or territory you currently reside in if it is not the same as your mailing address **ON**

Enter the province or territory you were self-employed in, or enter the province or territory of self-employment **ON**

Enter the province or territory of residence on December 31, 2016 **ON**

Enter the date of entry into Canada **Anytime**

**Step 2 – Total income**

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

Employment income (box 14 of all T4 slips) **102** **0.00** **101** **18,421.00**

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

Wage loss replacement contributions (see line 101 in the guide)

Other employment income

Old Age Security pension (box 18 of the T4A(OAS) slip)

CPP or GPP benefits (box 20 of the T4(GP) slip)

Disability benefits included on line 114 (box 16 of the T4(GP) slip)

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

RRSP/RRIF/RRRSP registered pension plan (RRPP) deduction (see Schedule 7 and attach receipts)

RRPP employer contributions (amount from your RRPP contribution receipts)

Universal Child Care Benefit (UCCB)

UCCB amount designated to a dependent

Employment insurance and other benefits (box 14 of the T4E slip)

Table of amount of dividends (eligible and other than eligible) from tax corporations (attach Schedule 9)

Table of amount of dividends (other than eligible dividends) included on line 100 from taxable Canadian corporations

Interest and other investment income (attach Schedule 4)

Net partnership income: limited or non-active partners only

Registered disability savings plan income

Rental income **Gross 160**

Taxable capital gains (attach Schedule 3)

Support payments received **Total 166**

RRSP income from all T4EIP slips

Other income: Specify

Business income **Gross 162**

Professional income **Gross 164**

Commission income **Gross 166**

Farming income **Gross 168**

Fishing income **Gross 170**

Workers' compensation benefits (box 10 of the T5007 slip)

Social assistance payments

Net federal supplements (box 21 of the T4A(OAS) slip)

Add lines 144, 145, and 146 (see line 250 in the guide)

Add lines 101, 104 to 143, and 147

**Step 3 – Net income**

Enter your total income from line 100 **150** **18,421.00**

Personal adjustment (box 52 of all T4 slips and box 034 of all T4A slips) **206** **0.00**

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

RRSP/RRIF/RRRSP registered pension plan (RRPP) deduction (see Schedule 7 and attach receipts) **208** **0.00**

RRPP employer contributions (amount from your RRPP contribution receipts) **209** **0.00**

Deduction for elected split-pension amount (attach Form T1002)

Annual union, professional, or life dues (box 44 of attach Schedule 8 or Form RC381, whichever applies)

Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)

Universal Child Care Benefit repayment (box 12 of attach Schedule 3, or Form RC39, whichever is applicable)

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

Disability supports (attach Form T773)

Child care expenses (attach Form 429, 429-1, 429-2 and 429)

Total income tax deducted **This is your total payable 435** **0.00**

Business investment loss **0.00**

Moving expenses **437** **0.00**

Charitable contributions **440** **0.00**

Charitable tax credit **441** **0.00**

Charitable tax credit (eligible) **442** **0.00**

Charitable tax credit (non-eligible) **443** **0.00**

Charitable tax credit (total) **444** **0.00**

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Charitable tax credit (total

**Canada Revenue Agency / Agence du revenu du Canada**  
**T4 Statement of Remuneration Paid / État de la rémunération payée**  
 Year / Année: 2016

Employer's name / Nom de l'employeur: NewCo International  
 Employer's account number / Numéro de compte de l'employeur: 99552 2243 RP 0001  
 Social insurance number / Numéro d'assurance sociale: 444 444 442

Employer's name and address / Nom et adresse de l'employeur: COSAN Jane, 12 Main St, Anytown ON CAN, M4A 1A2

14	Employment income - line 101 / Revenu d'emploi - ligne 101	102,911.00	22	Taxable income - line 407 / Revenu imposable - ligne 407	24,312.44
16	Employer's CPP contributions - line 308 / Cotisations de l'employeur au RPP - ligne 308	2,544.30	24	Employer's EI premiums - line 312 / Cotisations de l'employeur à l'AE - ligne 312	50,800.00
17	Employer's QPP contributions - line 309 / Cotisations de l'employeur au RPP - ligne 309		25	Employer's PIP premiums - see over / Cotisations de l'employeur au RPP - voir au verso	54,900.00
18	RPP contributions - line 207 / Cotisations à un RPP - ligne 207	955.04	44	Charitable donations - line 349 / Don de bienfaisance - ligne 349	
20	Pension adjustment - line 205 / Facteur d'ajustement - ligne 205		46	RRSP or RRSEP registration number / N° d'ajustement d'un RRA ou d'un RRSEP	
52	Employer's PIP premiums - see over / Cotisations de l'employeur au RPP - voir au verso		50	RRSP or RRSEP registration number / N° d'ajustement d'un RRA ou d'un RRSEP	
55	Employer's PIP premiums - see over / Cotisations de l'employeur au RPP - voir au verso		56	RRSP or RRSEP registration number / N° d'ajustement d'un RRA ou d'un RRSEP	

RC-14-599 1

- 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: 2016

Dividends from Canadian corporations - Dividendes de sociétés canadiennes: 448.12  
 Interest from Canadian sources: 448.12  
 Capital gains dividends: 1,275.00  
 Dividendes sur gains en capital: 1,491.75

Recipient's name (last name first) and address / Nom, prénom et adresse du bénéficiaire: COSAN MARIA, COSAN JAVIER, 12 MAIN ST, ANYTOWN ON CAN, M4A 1A2  
 Payer's name and address / Nom et adresse du payeur: HIGH FLYING ETF INVESTMENTS, 10 BAY STREET, TORONTO, ON M1A 1A1

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

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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 1766 RR0001

Jane Cosan  
 12 Main St  
 Anytown, ON  
 M4A 1A2

Date Received/Don reçu le: 2016/12/12  
 Date Issued/Reçu émis le: Toronto, ON

DUPLICATE RECEIPT  
 REÇU EN DOUBLE

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

*Jane Cosan*  
 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/charitasandgiving  
 Agence du revenu du Canada: www.cra-arc.gc.ca/charite-gmg/menu-fa.html



With these slips, along with their contact information, you are ready to proceed.

### T1013

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

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


The screenshot shows the '2016 Personal information' form for Jane Cosan. The form is divided into several sections:

- Info:** Includes fields for SIN (444 444 442), Title (Ms), First name (Jane), Last name (Cosan), and contact information like street address (12 Main Street), city (Anytown), province (ON), postal code (M4A 1A2), and home phone (909) 555-1212.
- Marital status:** Options include Married (checked), Living common-law, Widowed, Divorced, Separated, and Single.
- Residency:** Province of residence on 2016/12/31 is Ontario. Residency status is Resident.
- Filing:** Includes checkboxes for 'EFILE this return?' (checked), 'EFILE multiple years?' (checked), 'Authorization for efile to represent taxpayer?' (checked), and 'First time filer in 2016?' (checked).

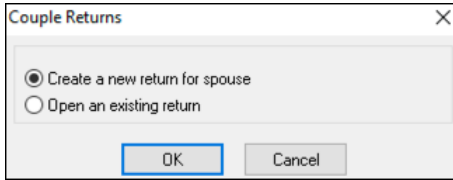
- To enter Javier's spousal information, just scroll to the bottom of Jane's *Personal Information* page

The screenshot shows the 'Spousal information' and 'Additional contact information' sections of the form for Javier Cosan:

- Spousal information:** Includes fields for SIN (888 888 880), Title (Mr), First name (Javier), Last name (Cosan), and contact information. Net income is 0.00. Spouse's province of residence on 2016/12/31 is Ontario.
- Additional contact information:** Includes fields for Work phone number, Fax number, and Cell phone.
- Mailing label:** Joint names are Jane and Javier Cosan. Address is 12 Main St, Anytown, ON, M4A 1A2. Joint Salutation is Dear Mr and Ms Cosan.

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





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

Canada Revenue Agency / Agence du revenu du Canada

### Authorizing or Cancelling a Representative

The purpose of this form is to:

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

**Important:** If you recently moved, update your address and contact information with the Canada Revenue Agency (CRA) online if you are registered for My Account at [cra.gc.ca/myaccount](http://cra.gc.ca/myaccount), by telephone at 1-800-959-8281, or in writing. By registering for My Account, you can view, add, modify, or cancel your authorized representatives. To immediately cancel a representative, call us at 1-800-959-8281.

Complete a separate Form T1013 for each account (Part 1) and representative (Part 2). Do not complete a new form every year if there are no changes. See the attached information sheet if you need help completing this form.

**Part 1 – Taxpayer information**  
 Complete the line that applies.

SIN, TTN or ITN 444 444 442	First name Jane	Last name Cosan
Trust account number T	Trust name	
T5 filer identification number HA	Filer name	

**Part 2 – Representative information and authorization**  
 Complete section A or B, as applicable.

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

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

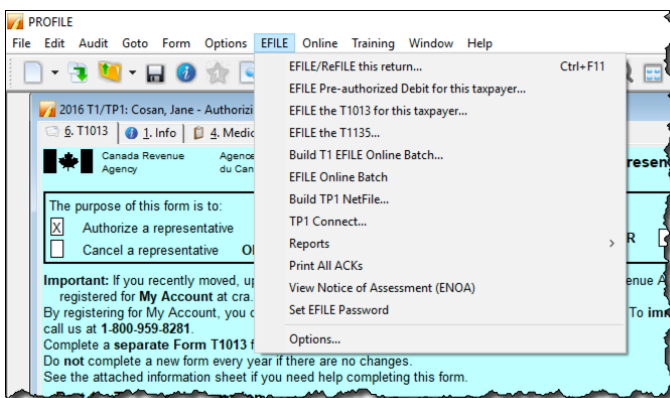
RepID: \_\_\_\_\_ First name: \_\_\_\_\_ Last name: \_\_\_\_\_  
 GroupID: \_\_\_\_\_ Group name: \_\_\_\_\_  
 Business Number (BN): 112112911 Business name: A1 Tax Preparers  
 Representative mailing address: 12 10 Ave SW, Calgary, AB, T1A 1A1

Enter the level of authorization (level 1 or 2): 2

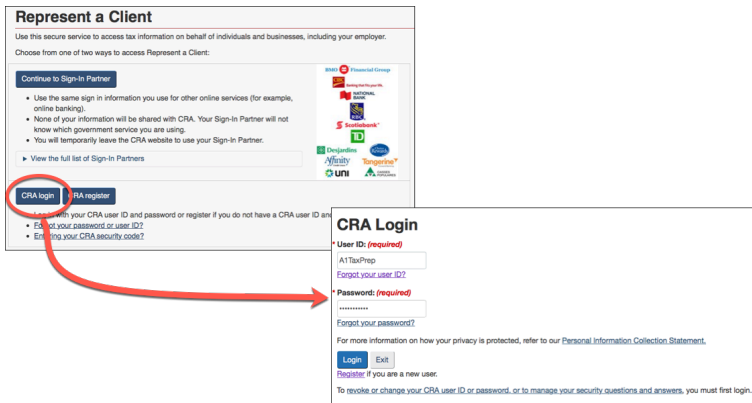
**Notes**  
 A representative of a trust account will have access to all tax years with no online access. If you have a "care of" address on your account, we will send you a letter asking you to call the CRA to authorize the online access.

**B. Authorize access by telephone, in person, and in writing (no online access)**

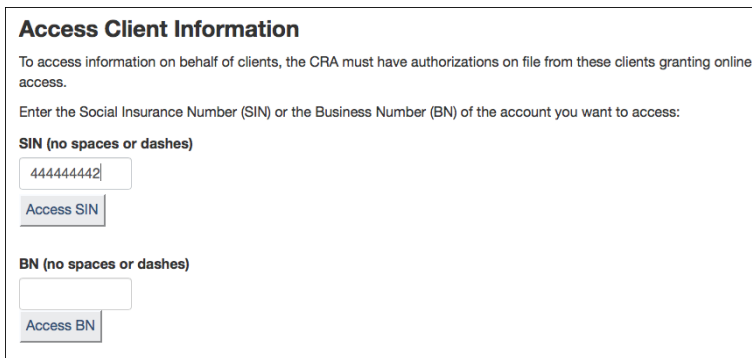
- It is very important that your clients sign their T1013 before you submit them to CRA. Once signed, click *EFILE* > *EFILE the T1013 for this taxpayer*



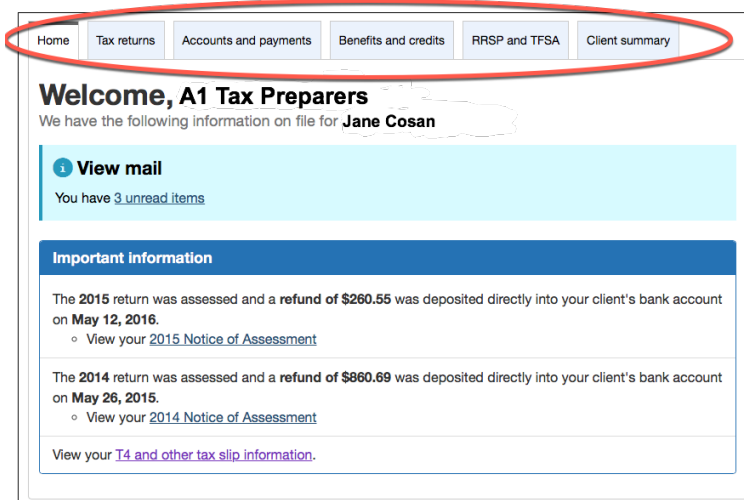
- Once CRA authorizes access, log into CRA's *Represent a Client* portal at [www.canada.ca](http://www.canada.ca) (select the Income Tax dropdown)
- Choose *CRA login* and enter your *CRA Represent a Client* credentials



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



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



## Entering tax data

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

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

Description	Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Province of employment	10	Ontario				
Employment income	14	102,911.00	0.00	0.00	0.00	102,911.00
Employee's contributions						
CPP	16	2,544.30	0.00	0.00	0.00	2,544.30
QPP	17	0.00	0.00	0.00	0.00	0.00
EI premiums	18	955.04	0.00	0.00	0.00	955.04
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	24,312.44	0.00	0.00	0.00	24,312.44
EI insurable earnings	24	50,800.00	0.00	0.00	0.00	50,800.00
CPP/QPP pensionable earnings	26	54,900.00	0.00	0.00	0.00	54,900.00
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

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

Description	Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
HighFlying ETF						
% 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	448.12	0.00	0.00	0.00	448.12
Source of Box 13 interest (for EFILE)						
1/Bank	18	0.00	0.00	0.00	0.00	0.00
Capital gains dividends						
Actual Amount	10	1,275.00	0.00	0.00	0.00	1,275.00
Taxable Amount	11	1,491.75	0.00	0.00	0.00	1,491.75
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?						
Equity linked notes						
Current year	30	0.00	0.00	0.00	0.00	0.00
Prior years		0.00	0.00	0.00	0.00	0.00

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

2016 T1/TP1: Cosan, Jane - Charitable donations

Donations

### Charitable donations

**Charitable donations details**

Name of organization	Amount paid
Parkinson Canada	100.00
	0.00
Reported on slips	0.00
Claim: Own slips	0.00
<b>Total current year donations</b>	<b>100.00</b>

**Donations to U.S. organizations**

Name of organization	Amount paid
	0.00
<b>Total current year donations</b>	<b>0.00</b>

**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

**Charitable donations summary**

	U.S.	Canadian	Total
Modified			
EFILE:	Eligible	Balance/Refund	2,217.66
		GST Credit	0.00
		Combined balan...	3,223.06

## Wrapping things up

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

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

**2016 Slip Summary**

NAME: Cosan, Jane

**T4 Slips - Feuilles T4**

Description	1 NewCo International	Total
Province of employment	Ontario	
Employment income	14 102,911.00	102,911.00
CPP contributions	16 2,544.30	2,544.30
EI premiums	18 955.04	955.04
Income tax deducted	22 24,312.44	24,312.44
EI insurable earnings	24 50,800.00	50,800.00
CPP/QPP pensionable earnings	26 54,900.00	54,900.00

**T5 Slips - Feuilles T5**

Description	1 HighFlying ETF	Total
% reported by spouse	50.0	
% reported by taxpayer	50.0	
Interest from Canadian sources	13 448.12	448.12
Taxable amount of dividends	11 1,491.75	1,491.75

**2016 Slip Summary**

NAME: Cosan, Javier

**T4 Slips - Feuilles T4**

Description	1 NewCo International	Total
Province of employment	Ontario	
Employment income	14 97,321.00	97,321.00
CPP contributions	16 2,544.30	2,544.30
EI premiums	18 955.04	955.04
Income tax deducted	22 23,121.00	23,121.00
EI insurable earnings	24 50,800.00	50,800.00
CPP/QPP pensionable earnings	26 54,900.00	54,900.00

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

2016 T1/TP1: Cosan, Jane - Statement of remuneration paid

T4  
Statement of Remuneration Paid

	Box	Slip #1	Slip #2	Slip #3	Slip #4	Total
Description		NewCo International				
Province of employment	10	Ontario				
Employment income	14	102,911.00	0.00	0.00	0.00	102,911.00
Employee's contributions	CPP	16 2,544.30	0.00	0.00	0.00	2,544.30
	QPP	17 0.00	0.00	0.00	0.00	0.00
	EI premiums	18 955.04	0.00	0.00	0.00	955.04
	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	24,312.44	0.00	0.00	0.00	24,312.44
EI insurable earnings	24	50,800.00	0.00	0.00	0.00	50,800.00
CPP/QPP pensionable earnings	26	54,900.00	0.00	0.00	0.00	54,900.00
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

## 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

The left screenshot displays the '2016 Tax Return Summary' for Cosan, Jane. It includes sections for 'Taxpayer personal information', 'Spousal information', and 'Total income'. A red circle highlights a notice in the bottom left corner: 'Notice S4 Taxpayer has investment income. Are there carrying charges or interest expenses that could be deducted?'. Below this, another notice is partially visible: 'Notice S9 Donations are being claimed. Please review whether the taxpayer is considered a first-time donor and provide an answer here.'

The right screenshot shows the 'Statement of investment income' form. It includes sections for 'Taxable amount of dividends other than eligible dividends (specify)', 'Taxable amount of eligible dividends (specify)', 'Interest and other investment income', and 'Carrying charges and interest expenses'. A red circle highlights the 'Total income' field on line 221, which contains the value 0.00.

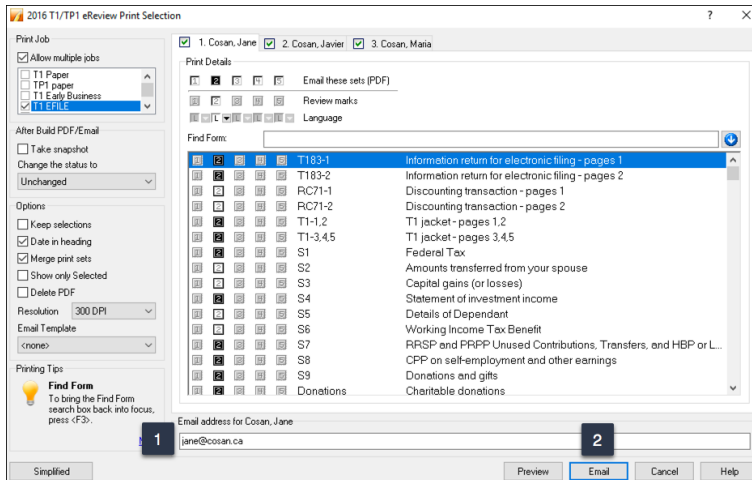
## Out the door

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

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

The screenshot shows the '2016 T1/TP1 Print Selection' window. It includes a 'Print Job' section with options like 'Allow multiple jobs', 'T1 Paper', 'TP1 paper', 'T1 Easy Business', 'EFILE', 'TP1 EDI', and 'T1 Review'. There is also an 'Alter printing' section with options like 'Take snapshot' and 'Change the status to'. The 'Options' section includes 'Keep selections', 'Print All Pages', 'Date in heading', 'Default printer', 'Merge print sets', and 'Show only Selected'. The 'Printing Tips' section has a 'Printing' icon and a tip: 'To quickly print a form you can right-click on the form and select "Print Form"'. The main area shows a list of forms to be printed, including T183-1, T183-2, RC71-1, RC71-2, T1-1,2, T1-3,4,5, S1, S2, S3, S4, S5, S6, S7, S8, and S9. The 'Print' button is highlighted.

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



## EFILE it

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

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

- Ensure that your client signs at Parts D and F of the T183
- Consider checking the box that reads *Want instant CRA assessment results...* Clicking that box will activate CRA's *Express Notice of Assessment*, thereby allowing individuals and authorized representatives to view the result of an assessment immediately after filing a return—and receive a *Notice of Assessment* the next day

Cosan, Jane - SIN: 444 444 442 Printed: 2017-10-04 14:20  
 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 : 2016**

- 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.
- The individual (or legal representative) identified in Part A must sign Part F. Part G is to be filled out by your electronic filer once the return has been submitted.
- Give the signed original of this form to your electronic filer and keep a copy for yourself.

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

First name Jane	Last name Cosan	Social insurance number 444 444 442
Mailing address: Apt no - Street no Street name 12 Main St	PO Box RR	City Anytown
	Prov./Terr ON	Postal code M4A 1A2

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

Enter the following amounts from your return, if applicable:

Total income (line 150)	103,880 94	Refund (line 484)	
Taxable income (line 260)	103,880 94	or	
Total federal non-refundable tax credits (line 350 of Schedule 1)	2,435 15	Balance owing (line 485)	2,217 66

**Part C - Optional sign up for new Canada Revenue Agency (CRA) services**

**▶ Want to go paperless? Give CRA your email address and your CRA mail will be delivered electronically in My Account**

Email Address (optional):  
 I understand that by providing an email address, I am registering for online mail and I accept the terms and conditions. For more information, refer to page 2.  
 To access online mail you must be registered for My Account.

**▶ Want instant CRA assessment results and your Notice of Assessment faster? Tick this box:**

I understand that by ticking (x) the box above, I am allowing the CRA to electronically provide my assessment results and my notice of assessment and reassessment to the electronic filer (including a disclaimer) named in Part E. For more information, refer to page 2.

**▶ Want to Pre-authorize CRA to withdraw a specified amount from your bank account? Fill in the info 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 \_\_\_\_\_ 2017-10-04  
 Year Month Day  
 One time payment for your individual income tax (T1), to be withdrawn on \_\_\_\_\_ for the amount of \_\_\_\_\_  
 Year Month Day

**▶ Want to ReFILE like you EFILE? Tick this box:**

I understand that by ticking (x) the box above, I authorize the electronic filer named in Part E to ReFILE my amended T1 return.

**Part D - Authorizing an electronic filer to represent you**

By ticking (x) this box, I authorize the Canada Revenue Agency to deal with the electronic filer named in Part E as my representative for income tax matters on my tax return.  
 This authorization is limited to the specific tax year and does not provide my representative with online access. This authorization will expire on \_\_\_\_\_  
 Year Month Day  
 If you do not show an expiry date, this authorization will remain in effect until you, the undersigned, cancel it. Read page 2 of this form for more details.

Signature (individual identified in Part A or legal representative) \_\_\_\_\_ 2017-10-04  
 Name and title of legal representative \_\_\_\_\_  
 Year Month Day

**Part E - Electronic filer identification (mandatory)**

By signing Part F below, you declare that the following person or firm is electronically filing the T1 return and/or the amended T1 return (if ReFILE is ticked above) of the person named in Part A. Part F must be signed before the return is electronically transmitted.

Name of person or firm A1 Tax Preparers Electronic filer number D9339

**Part F - Declaration and authorization (mandatory)**

I declare that the information entered in Part A, B and E are correct and complete and fully disclose 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 E is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.

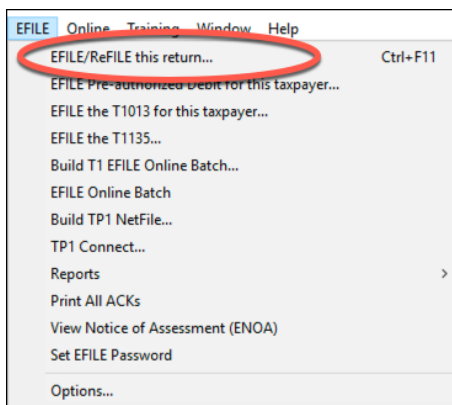
Signature (individual identified in Part A or legal representative) \_\_\_\_\_ 2017-10-04  
 Name and title of legal representative \_\_\_\_\_  
 Year Month Day

**Part G - Document control number (mandatory)**

Enter the document control number for the individual's electronic record:  
D93391672S338

Privacy Act / personal information bank numbers CRA PPU 005 and CRA PPU 175

- 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
- 

**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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