



INTUIT PROFILE – 2017/18 TRAINING GUIDE

Learning about Taxes with Intuit ProFile

Chapter 4: A Basic T1

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About the Author

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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.

ADDITIONAL RESOURCES

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.

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 | Box - Case | Amount - Montant | Box - Case | Amount - Montant |
|------------|------------------|------------|------------------|------------|------------------|
| 14 | 18,421.00 | 22 | 2,73 | | |
| 16 | 745.77 | 24 | 18,421.00 | | |
| 17 | | 26 | 18,421.00 | | |
| 18 | 346.31 | 44 | | | |
| 20 | | 46 | | | |
| 52 | | 50 | | | |
| 55 | | 56 | | | |

- 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.

• Délivrez 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 / 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

City
Anytown

Prov./Terr.
ON

Postal code
M4A1A2

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 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 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
 Answer the following question only if you have Canadian citizenship.
 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 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 | 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 | 032 | x \$2,121 = | 067+ | | 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 | | 022+ | | | 11 |
| Search and rescue volunteers' amount | | 025+ | | | 12 |
| Canada employment amount | | | | | |
| (if you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,161) | | 028+ | 1 161 | 00 | 13 |
| Public transit amount | | 034+ | | | 14 |
| Children's arts amount | | 070+ | | | 15 |
| Home accessibility expenses (attach Schedule 12) | | 038+ | | | 16 |
| Home buyers' amount | | 039+ | | | 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) | | 026+ | | | 26 |
| Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later | 030 | | | | 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) | 031+ | | | | 30 |
| Add lines 29 and 30. | | | | | 31 |
| Add lines 1 to 26, and line 31. | | | | | 32 |
| Federal non-refundable tax credit rate | | | 18 421 | 00 | 33 |
| Multiply line 32 by line 33. | | | | 15% | 34 |
| Donations and gifts (attach Schedule 9) | | | | | 35 |
| Add lines 34 and 35. | | | | | 36 |
| Enter this amount on line 48 on the next page. | | | | | 36 |
| Total federal non-refundable tax credits | | 050 | 2 763 | 15 | |

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
 État de la rémunération payée

Canada Revenue Agency / Agence du revenu du Canada
 Year / Année: 2016

Employer's name - Nom de l'employeur: ABC Inc, ABC Marketing & SEO Inc
 Employer's account number / Numéro de compte de l'employeur: 54
 Social insurance number / Numéro d'assurance sociale: 12 444 444 442
 Employee's name and address - Nom et adresse de l'employé: St Laurent, Marianne, 12 Main St, Anytown ON CAN, M4A 1A2

Employment income - line 101 / Revenu d'emploi - ligne 101: 14 18,421.00
 Income tax deducted - line 437 / Impôt sur le revenu retenu - ligne 437: 22 2,73
 Province of employment / Province d'emploi: 10 ON
 Employee's CPP contributions - line 308 / Cotisations de l'employé au RCP - ligne 308: 16 745.77
 Employee's EI premiums - line 312 / Cotisations de l'employé à l'AE - ligne 312: 18 346.31
 Employee's QPP contributions - line 308 / Cotisations de l'employé au RPD - ligne 308: 17
 Employee's EI premiums - line 312 / Cotisations de l'employé à l'AE - ligne 312: 18 346.31
 RPP contributions - line 207 / Cotisations à un RPA - ligne 207: 20
 Pension adjustment - line 206 / Facteur d'équivalence - ligne 206: 52
 Employee's PPIP premiums - see over / Cotisations de l'employé au RPAP - voir au verso: 15
 EI insurable earnings / Gains assurables d'AE: 24 18,421.00
 CPP/QPP pensionable earnings / Gains ouvrant droit à pension - RCP/RRQ: 26 18,421.00
 Union dues - line 212 / Cotisations syndicales - ligne 212: 44
 Charitable donations - line 349 / Dons de bienfaisance - ligne 349: 46
 RPP or DSPSP registration number / N° d'agrement d'un RPA ou d'un RPDSB: 50
 PPIP insurable earnings / Gains assurables du RPAP: 56

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

T4 (14) / 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 | Name | Category | Description | Us. | Last | SL |
|-----------------------|--------------|----------------|---|-----|------|----|
| T1 | T1 | Identification | Personal information | Yes | N/A | 1 |
| 1. Identification | 1. Ident | Identification | Personal information | Yes | N/A | 1 |
| 2. Slips | 2. Depend | Identification | Dependent information | No | N/A | 3 |
| | 2. Carry-PHD | Identification | Carryforward Summary | Yes | N/A | 4 |
| 3. Income | 3. T202/TL1 | Slips | Tuition and education credit certifi... | No | N/A | 6 |
| 4. Deductions | 4. T3 | Slips | Statement of trust income | No | N/A | 7 |
| | 4. T4 | Slips | Statement of remuneration paid | No | N/A | 8 |
| 5. Tax + credits | 5. T4A | Slips | Statement of pension, annuity and... | No | N/A | 9 |
| 6. Return + schedules | 6. T4AQAS | Slips | Statement of Old Age Security | No | N/A | 10 |
| 7. Filing | 7. T4AP | Slips | Statement of Canada Pension Pl... | No | N/A | 11 |
| TP1 | 7. 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)

T4 Slip

| Description | Box | Slip #1 | Slip #2 | Slip #3 | Slip #4 |
|-----------------------------|-----|-----------|---------|---------|------------|
| Province of employment | 10 | Ontario | | | |
| Employment income | 14 | 18 421.00 | 0.00 | 0.00 | 0.00 |
| Employer's contributions | 16 | 0.00 | 0.00 | 0.00 | 0.00 |
| CPP | 17 | 0.00 | 0.00 | 0.00 | 0.00 |
| EI premiums | 18 | 34.31 | 0.00 | 0.00 | 0.00 |
| Exempt | 28 | No | No | No | No |
| CFPP/QPP | 28 | No | No | No | No |
| Employment code | 29 | No | No | No | No |
| RPP contributions | 20 | 0.00 | 0.00 | 0.00 | 0.00 |
| Pension adjustment | 52 | 0.00 | 0.00 | 0.00 | 0.00 |
| Income tax deducted | 22 | 2.53 | 0.00 | 0.00 | 0.00 |
| EI insurable earnings | 24 | 18 421.00 | 0.00 | 0.00 | 0.00 |
| CFPP/QPP insurable earnings | 26 | 18 421.00 | 0.00 | 0.00 | 0.00 |
| RPP insurable earnings | 56 | 0.00 | 0.00 | 0.00 | 0.00 |
| Union dues | 44 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charitable donations | 46 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other information | | | | | |
| Eligible Balance | | | | 427.00 | Combined |
| Refund | | | | 957.00 | GST Credit |

T1 Jacket

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 Benefits (UCCB) | 185 | 0.00 |
| UCCB amount designated to a dependent | 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 160 | 0.00 | Net 126 |
| Net 126 | 0.00 | |
| Net 127 | 0.00 | |
| Net 128 | 0.00 | |
| Net 129 | 0.00 | |
| Net 130 | 0.00 | |
| Net 131 | 0.00 | |
| Net 132 | 0.00 | |
| Net 133 | 0.00 | |
| Net 139 | 0.00 | |
| Net 141 | 0.00 | |
| Net 143 | 0.00 | |
| Net 144 | 0.00 | |
| Net 145 | 0.00 | |
| Net 146 | 0.00 | |
| Net 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 | |
|--|--|---|--|---|--|---|--|
| <p>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).</p> <p>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.</p> <p>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.</p> | | | | | | | |
| Name of program or course - Nom du programme ou du cours Marketing | | Student number - Numéro étudiant 3123131 | | Eligible return form - Part-time and full-time amounts 3,499.00 | | Number of months to receive the next T. 4 0 | |
| 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 St Laurent Concordia University 1000 Main St Anytown ON M1A1A3 | | Part-time / Temps partiel 4 0 | | Full-time / Temps plein 4 0 | |
| Totals / Totaux | | | | 7,788.00 | | 8 0 | |

- 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 | | | | | |
| T2202A, TL11A, TL11B, TL11C | | | | | |
| 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 | | | |
| TL11D | | | | | |
| 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 **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 | |
| Volunteer firefighters' amount | | 317 | 0 | 00 | 11 | |
| Search and rescue volunteers' amount | | 318 | 0 | 00 | 12 | |
| 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 | 13 | |
| Public transit amount | | 364 | 0 | 00 | 14 | |
| Children's arts amount | | 370 | 0 | 00 | 15 | |
| Home accessibility expenses (attach Schedule 12) | | 398 | 0 | 00 | 16 | |
| Home buyers' amount | | 399 | 0 | 00 | 17 | |
| Adoption expenses | | 313 | 0 | 00 | 18 | |
| Pension income amount (use the federal worksheet) | (maximum \$2,000) | 314 | 0 | 00 | 19 | |
| Caregiver amount (attach Schedule 5) | | 315 | 0 | 00 | 20 | |
| Disability amount for self (claim \$8,000, or if you were under age 18, use the federal worksheet) | | 316 | 0 | 00 | 21 | |
| Disability amount transferred from a dependent (use the federal worksheet) | | 319 | 0 | 00 | 22 | |
| Interest paid on your student loans | | 318 | 0 | 00 | 23 | |
| Your tuition, education, and textbook amounts (attach Schedule 11) | | 324 | 4,701 | 13 | 24 | |
| Tuition, education, and textbook amounts transferred from a child | | 324 | 0 | 00 | 25 | |
| Amounts transferred from your spouse or common-law partner (attach Schedule 2) | | 326 | 0 | 00 | 26 | |
| Medical expenses for self, spouse or common-law partner, and your dependent children born in 1995 or later | | 330 | 0 | 00 | 27 | |
| Enter \$2,237 or 3% of line 236 of your return, whichever is less | | | 552 | 83 | 28 | |
| Line 27 minus line 28 (if negative, enter "0") | | | 0 | 00 | 29 | |
| Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide) | | 331 | 0 | 00 | 30 | |
| Add lines 29 and 30 | | | 0 | 00 | 31 | |
| Add lines 1 to 26, and line 31 | | | 332 | 0 | 00 | 32 |
| Federal non-refundable tax credit rate | | | 18,421 | 00 | 33 | |
| Multiply line 32 by line 33 | | | 10 | 00 | 34 | |
| Line 38 minus line 34 (cannot be negative) | | | 2,763 | 15 | 35 | |
| Donations and gifts (attach Schedule 9) | | | 349 | 0 | 00 | 36 |
| Add lines 34 and 35 | | | 2,763 | 15 | 36 | |
| Enter this amount on line 48 | | | 2,763 | 15 | 36 | |

Step 2 - Federal tax on taxable income

Enter your taxable income from line 260 of your return

18,421.00 37

| | | | | | |
|--|---------------------------------------|--|---|--|--------------------------------|
| 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 \$140,388 | Line 37 is more than \$140,388 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 | 140,388.00 | 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 45

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

424 0.00 46

Add lines 45 and 46

424 2,763.15 47

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

350 2,763.15 48

Federal dividend tax credit

227 0.00 49

Minimum tax carryover (attach Form T691)

227 0.00 50

Add lines 48, 49, and 50

2,763.15 51

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

Basic federal tax 429 0.00 52

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 0.00

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

421 0.00

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

422 0.00

Social benefits repayment (amount from line 235)

423 0.00

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

428 0.00

Add lines 420, 421, 422, and 428

This is your total payable

429 0.00

Total income tax deducted

437 273

Refundable Quebec payment

440 0.00

CSP overpayment (or your excess contributions)

446 718

Employment insurance overpayment (enter your excess contributions)

450 0.00

Refundable medical expense supplement (use the federal worksheet)

452 0.00

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

453 0.00

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

454 0.00

Part VII.2 trust credit (box 36 of all T3 slips)

456 0.00

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

457 0.00

Children's tax credit

Eligible fees 458 0.00 x 10.00 % = 459 0.00

Eligible education supplies expenses 468 0.00 x 10.00 % = 469 0.00

Tax paid on statements

476 0.00

Refund of all territorial credits (attach Form 470, if it applies)

479 0.00

Add line 437 to 476

These are your total credits

482 991

Line 479 minus line 482

This is your refund or balance owing

991

Refund 991

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 name and address below:

First name and initial: **Marlene**
 Last name: **St Laurent**
 Mailing address: Apt No – Street No-Street name
12 Main St
 PO box: **100**
 City: **Anytown**

Information about you

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

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

Your language of correspondence: **English**

Is this return for a deceased person? **No**

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada.

Employment income (box 14 of all T4 slips): **102**

Commissions included on line 101 (box 42 of all T4 slips): **000**

Wage loss replacement contributions (see line 101 in the guide): **000**

Other employment income: **000**

Old Age Security pension (box 18 of the T4A(OAS) slip): **150**

CPP or GPP benefits (box 20 of the T4(GP) slip): **000**

Disability benefits included on line 114 (box 16 of the T4(GP) slip): **000**

Registered pension plan deduction (box 20 of all T4 slips and box 034 of all T4A slips): **206**

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

RRPP employer contributions (amount from your RRPP contribution receipts): **205**

RRPP deduction for selected split-pension amount (attach Form T1003): **210**

Annual union, professional, or life dues (box 44 of attach Schedule 8 or Form RC381, whichever applies): **421**

Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13): **430**

Universal Child Care Benefit (UCCB): **422**

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

Disability supports (attach Form T773): **428**

Child care expenses (attach Form T778): **428**

Take income tax deducted: **435**

Business investment loss: **000**

Money expenses: **437**

Charitable contributions (attach Schedule 3): **440**

Support payments received: **440**

RRSP income from all T4(GP) slips: **440**

Other income: **442**

Business income: **444**

Professional income: **444**

Commission income: **444**

Farming income: **444**

Fishing income: **444**

Workers' compensation benefits (box 10 of the T5007 slip): **444**

Social assistance payments: **444**

Net federal supplements (box 21 of the T4A(OAS) slip): **444**

Add lines 144, 145, and 146 (see line 250 in the guide): **444**

Add lines 101, 104 to 143, and 147: **444**

Step 3 – Net income

Enter your total income from line 150: **150**

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

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

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

RRPP employer contributions (amount from your RRPP contribution receipts): **205**

RRPP deduction for selected split-pension amount (attach Form T1003): **210**

Annual union, professional, or life dues (box 44 of attach Schedule 8 or Form RC381, whichever applies): **421**

Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13): **430**

Universal Child Care Benefit (UCCB): **422**

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

Disability supports (attach Form T773): **428**

Child care expenses (attach Form T778): **428**

Take income tax deducted: **435**

Business investment loss: **000**

Money expenses: **437**

Charitable contributions (attach Schedule 3): **440**

Support payments received: **440**

RRSP income from all T4(GP) slips: **440**

Other income: **442**

Business income: **444**

Professional income: **444**

Commission income: **444**

Farming income: **444**

Fishing income: **444**

Workers' compensation benefits (box 10 of the T5007 slip): **444**

Social assistance payments: **444**

Net federal supplements (box 21 of the T4A(OAS) slip): **444**

Add lines 144, 145, and 146 (see line 250 in the guide): **444**

Add lines 101, 104 to 143, and 147: **444**

Step 4 – Taxable income

Canadian Forces pensioner and police deduction (box 37): **000**

Employer home relocation loan deduction (box 37): **000**

Security officers deduction (if you reported income on A-147, see line 250): **000**

Other payments deduction: **000**

Limited partnership losses of other years: **000**

Non-capital losses of other years: **000**

Net capital losses of other years: **000**

Capital gains deduction: **000**

Northern residents deduction (attach Form T022): **000**

Refund 484

Balance owing 000

Direct deposit - Enrol or update (see line 484 in the guide)

Ontario Opportunities Fund

Amount from line 484 above: **000**

Your donation to the Ontario Opportunities Fund: **000**

Net refund (line 1 minus line 2): **000**

Refund: **000**

Balance owing: **000**

Conclusion

As can be seen from the illustration above, ProFile—at least with a basic T1—provides guided tax preparation that requires you to simply enter information on the required forms and slip (in this example T4 and T2202) and ProFile will then complete the T1 based on those entries.

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

A TAX PRACTITIONER APPROACH

Preparing a T1 for a Married Couple

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

- T4 slips that itemize each spouse's employment earnings

Canada Revenue Agency / Agence du revenu du Canada
T4 Statement of Remuneration Paid / 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 | Income tax deducted - line 407 / Impôt sur le revenu déduit - 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 PPP premiums - see over / Cotisations de l'employeur au RPAF - 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'équivalence - ligne 205 | | 46 | RRSP or RRSEP registration number / N° d'engagement d'un RRA ou d'un RRESE | |
| 52 | Employer's PPP premiums - see over / Cotisations de l'employeur au RPAF - voir au verso | | 50 | Employer's PPP premiums - see over / Cotisations de l'employeur au RPAF - voir au verso | |

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 / Intérêts de source canadienne: 156.96
 Capital gains dividends / Dividendes sur gains en capital: 1

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.

T5 (15) 1



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/charitasandgiving/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:

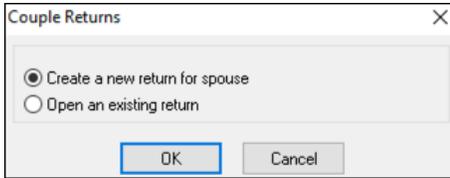
- Info:** Includes fields for SIN (444 444 442), Title (Ms), First name (Jane), Last name (Cosan), and address (12 Main Street, Anytown, ON, M4A 1A2).
- Marital status:** Options include Married (checked), Living common-law, Widowed, Divorced, Separated, and Single.
- Residency:** Province of residence on 2016/12/31 is Ontario. Residency status is Resident.
- Filing:** Options for filing this return (checked), multiple years, authorization for efile, and first time filer.
- Additional questions:** Includes 'Are you a Canadian Citizen?' (checked), 'Provide information to Elections Canada?' (checked), and 'Did taxpayer own foreign property at any time in 2016 with a total cost of more than CANS100,000?' (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 address (12 Main St, Anytown, ON, M4A 1A2). It also includes fields for net income (0.00) and spouse's province of residence (Ontario).
- Additional contact information:** Includes fields for work phone number, fax number, and cell phone.
- Mailing label:** Includes fields for joint names (Jane and Javier Cosan), address (12 Main St, Anytown, ON, M4A 1A2), joint salutation (Dear Mr and Ms Cosan), and client salutation (Dear Ms Cosan).
- Client letter type:** Set to Joint.
- Use joint invoice?** Checked.

- 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 OR 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, 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).

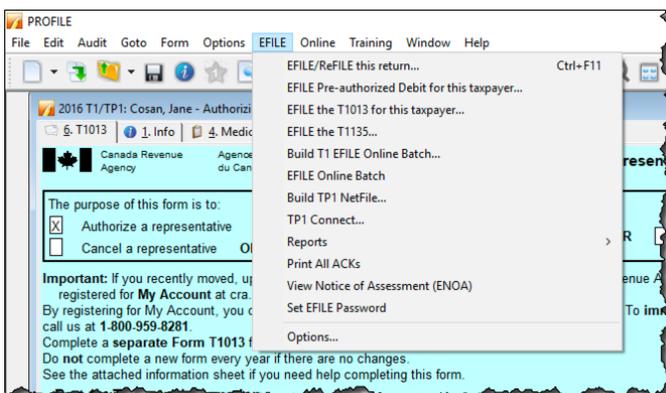
A. Authorize online access for all tax years (including access by telephone, in person, and in writing)

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

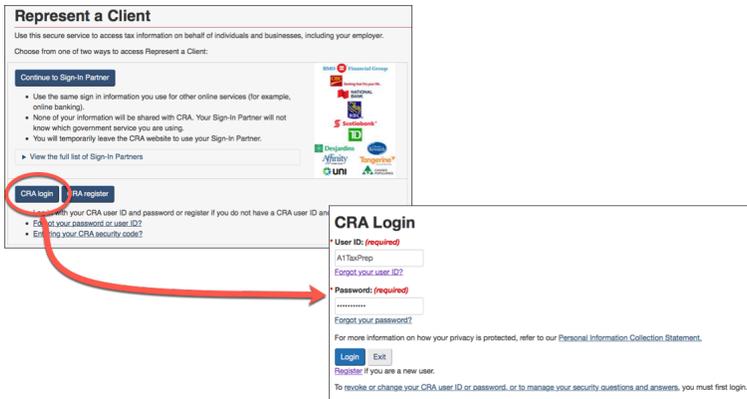
Enter the level of authorization (level 1 or 2): 2

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)

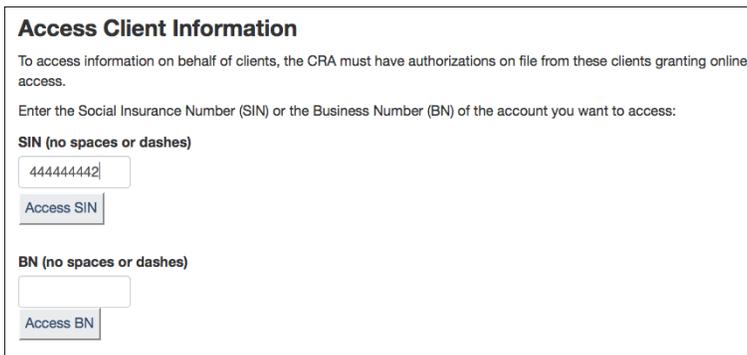
- It is very important that your clients sign their T1013 before you submit them to CRA. Once signed, click *EFILE* > *EFILE the T1013 for this taxpayer*



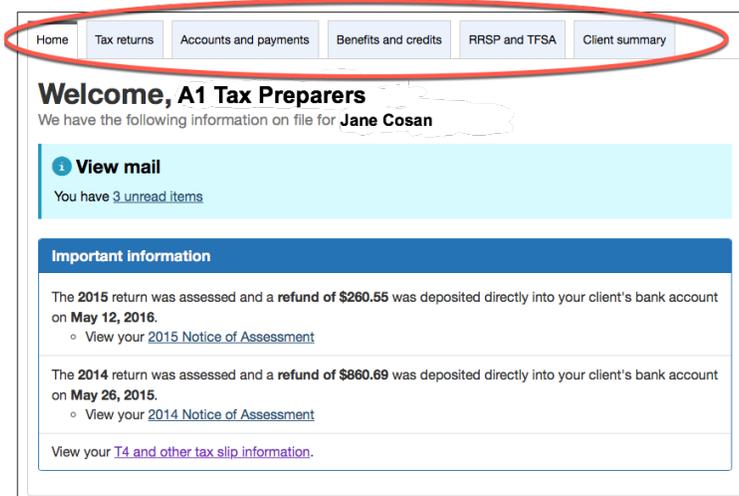
- Once CRA authorizes access, log into CRA's *Represent a Client* portal at www.canada.ca (select the Income Tax dropdown)
- Choose *CRA login* and enter your *CRA Represent a Client* credentials



- 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 | | | | 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 | 29 | No | No | No | No | |
| PPIP | 29 | 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 | 23,121.44 | 0.00 | 0.00 | 0.00 | 23,121.44 |
| 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 |
|---|-----|----------|---------|---------|---------|----------|
| % reported by spouse | | 50.0 | 0.0 | 0.0 | 0.0 | |
| % reported by taxpayer | | 50.0 | 0.0 | 0.0 | 0.0 | |
| Currency | | 0 | 0 | 0 | 0 | |
| 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 |
| 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 | 17 | 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 | | | | | | |
| Current year | 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prior years | 30 | 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 |
| 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 |

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

| Description | Box | Slip #1 | Slip #2 | Slip #3 | Slip #4 | Total |
|------------------------------|-----|------------------------|---------|---------|---------|------------|
| | | 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 | 16 | 2,544.30 | 0.00 | 0.00 | 0.00 | 2,544.30 |
| | 17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 18 | 955.04 | 0.00 | 0.00 | 0.00 | 955.04 |
| | 55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Exempt | 28 | No | No | No | No | |
| | | CPP/QPP | No | No | No | |
| | | EI | No | No | No | |
| | | PPIP | 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: '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 224.06.

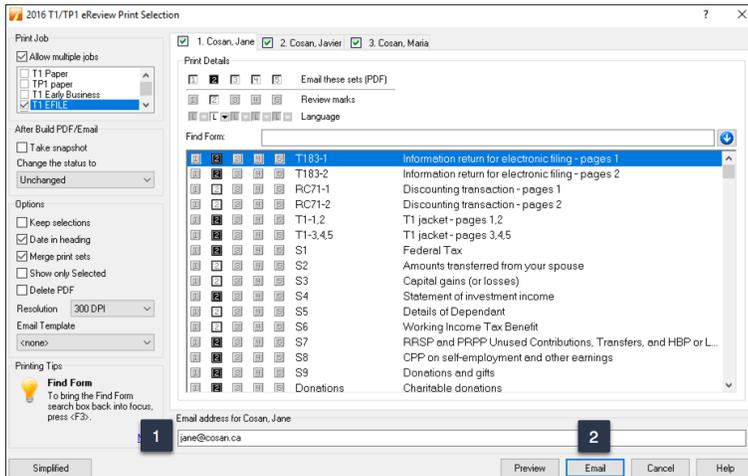
Out the door

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.

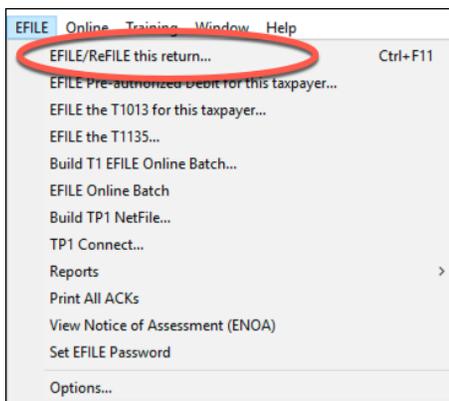
Signature (individual identified in Part A or legal representative) _____ 2017-10-04
 Name and title of legal representative _____
 Year Month Day

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

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

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

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

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

Question 6: A signed T1013 form is used to:

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

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

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

Question 9: A signed T183 is used to:

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

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

