

Common Issues in Dealing with CRA (4 hrs)

- **A look at common issues in dealing with CRA**

- Handling enquiries on T-1's; what commonly gets reviewed, answering enquiries, client engagement issues
- Assisting a client in an audit; how audits typically progress, providing information, guiding the client, answering questions, responding to 30 day letter, negotiating a successful outcome
- Information CRA can demand and what they cannot; understanding CRA's investigative powers and their limits, demands for personal information (e.g. bank accounts), analysis requests for analysis, compliance orders, legal privilege, burden of proof, what happens if you defy CRA
- Time period for notice of objection; don't miss deadlines
- When is it statute-barred; some matters are statute-barred 3 years after original assessment, some 6 years after and some never. Understand what the rules say and what is carelessness or neglect versus gross negligence
- What can CRA collect; CRA's collection powers are limited when a notice of objection is filed but only on certain things. Should the client pay in a tax dispute, pros and cons
- Consequential assessments; what is consequential assessment, when can it be used to open a statute-barred year
- Handling a notice of objection; what is the best format for a notice of objection, when is strict prescribed format required, whether or not to attach back-up, handling negotiation

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Using CRA interpretations, CRA folios, audit manual; a wealth of information is available if you know where to look. Using CRA positions to support a client is especially powerful

- Taxpayer rights and service complaints; what taxpayer rights are actionable, when you complain and when not to
- Accessing CRA files; having CRA's files in hand can help a lot especially in appeals. Being able to pinpoint what CRA used to support its position (e.g. a gross negligence penalty) can be the difference between winning and losing
- Penalties and challenging CRA; CRA regularly applies penalties, especially gross negligence penalties but they are often reversed on appeal. What does the case law say and who has the burden of proof
- Tax installments, tax payments, due dates; be clear on payment requirements and due dates. A look at tax installments, withholding tax, balance of tax due
- Uses and limitations of fairness provisions; successful strategies using the fairness provisions
- Voluntary Disclosure; what to expect in completing a voluntary disclosure
- Tax Court; what is involved in going forward to Tax Court has become the new forum for settlement.

Program Outline

Program	Dealing with CRA						
Format	<ul style="list-style-type: none">• Classroom format, detailed notes and references.• ½ day (4 hours)• Limited to 60 people						
Who Should Attend	Persons wanting a solid and comprehensive review of common issues in dealing with CRA, either as an introduction or a refresher.						
Key Learning Objectives	<p>Understand common issues encountered in dealing with CRA.</p> <p>Become more effective in representing clients and improve chances of a successful outcome of dispute.</p> <p>Avoid common and costly mistakes.</p>						
Cost	<table><tr><td>Regular rate</td><td>\$325</td></tr><tr><td>Discount</td><td><u>(75)*</u></td></tr><tr><td>Discounted Rate</td><td><u>\$250**</u></td></tr></table> <p>Includes breakfast, and course materials</p> <p>*if you or any member of your firm attends our Tax Seminar Series</p> <p>** HST extra</p>	Regular rate	\$325	Discount	<u>(75)*</u>	Discounted Rate	<u>\$250**</u>
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We do not allow registration for only part of this series. You may substitute another person from your firm if you are unable to attend.

If you miss a session, we will forward you the session notes.

Tape recording is not permitted.

The seminar series is designed for accountants who work in the accounting field and are not tax specialists. Attendance is by invitation only. We reserve the right to deny registration for whatever reason, and/or refuse admission upon refund of the attendance fee.

We cannot allow you to switch your seminar registration date, once selected, due to capacity constraints unless arranged in advance. You will be sent a calendar reminder for the days you are registered.

For security reasons, we ask that you wear a name tag while at the seminar. You will need to bring your name tag with the bar code to attend each seminar.

Parking is free.

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