

# Common Issues in Dealing with CRA

C/A PROFESSIONAL SEMINARS INC.

## Program Outline

<b><i>Program</i></b>	Common Issues in Dealing with CRA	
<b><i>Format</i></b>	<ul style="list-style-type: none"><li>• Classroom format, detailed notes and references.</li><li>• ½ day (4 hours)</li><li>• Limited to 60 people</li></ul>	
<b><i>Who Should Attend</i></b>	Persons wanting a solid and comprehensive review of common issues in dealing with CRA, either as an introduction or a refresher.	
<b><i>Key Learning Objectives</i></b>	<ul style="list-style-type: none"><li>• Understand common issues encountered in dealing with CRA.</li><li>• Become more effective in representing clients and improve chances of a successful outcome of a dispute.</li><li>• Avoid common and costly mistakes.</li><li>• Understand the rules for filing Notices of Objection, Fairness Applications, and Voluntary Disclosures.</li></ul>	
<b><i>Cost</i></b>	Regular rate:	\$375 + HST
	Discount *:	<b>\$75</b>
	Discounted Rate:	\$300 + HST
	Includes breakfast, and course materials * If you or any member of your firm attends our Tax Seminar Series or any of our other courses	
<b><i>Location</i></b>	Edward Hotel 185 Yorkland Blvd North York M2J 4R2	
<b><i>Date</i></b>	Tuesday, October 29, 2019	

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## 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 letters, 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), requests for analysis, compliance orders, legal privilege, burden of proof, what happens if you defy CRA
- 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 tax in dispute, pros and cons
- Consequential assessments; what is consequential assessment, when can it be used to open a statute-barred year
- Time period for notice of objection; don't miss deadlines
- 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
- 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 to 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

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- 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 this become the new forum for settlement.

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## REGISTRATION FORM

**Date:** Tuesday, October 29, 2019

**Time:** 8:30 AM to 12:30 PM (Breakfast served at 8:00 AM)

**Venue:** Edward Hotel  
185 Yorkland Blvd  
North York  
M2J 4R2

NAME(S): .....

FIRM NAME: .....

TELEPHONE: .....

E-MAIL ADDRESS(ES): .....

**Please return this form as soon as possible by e-mail or fax. Please note that space is limited to 60 people.**

E-mail: [seminars@caresky.com](mailto:seminars@caresky.com)

Fax: (416) 498 - 9501

**Fee:** \$375 + HST per person  
\$75 discount if you or any member of your firm attends our Tax Breakfast Series.  
Fee includes breakfast and course materials

**Payable to:** C/A PROFESSIONAL SEMINARS INC.

**Mail cheque to:** Caresky Tax, 2225 Sheppard Avenue East, Suite 1001, Toronto, Ontario M2J 5C2

	Number of Attendee(s)		
Regular Registration Fee	<input type="text"/>	x \$375.00	\$ _____
Discounted Rate* (\$375 - \$75)	<input type="text"/>	x \$300.00	\$ _____
HST Registration #89208 0474RT HST (13%)			\$ _____
TOTAL			\$ _____

Questions can be addressed to Sherry Collins ([scollins@caresky.com](mailto:scollins@caresky.com)) or Terri Wood ([twood@caresky.com](mailto:twood@caresky.com)) or by calling 416-498-9500.

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## Terms and Conditions of Registration

We reserve the right to change topics, speakers and content at our discretion, primarily due to legislative changes beyond our control. We accept no liability for cancellation of sessions beyond a refund of the attendance fee applicable.

A seminar may be cancelled due to circumstances beyond our control (e.g. snow storm). If so, it may be rescheduled for the next suitable date.

We accept no liability resulting from reliance upon or use of our seminar materials or information by attendees or anyone else under any circumstances however caused.

We accept no liability for any accident or mishap however caused. Parking lots, walkways and floors can be slippery especially in winter like conditions. Please use suitable caution at all times. We cannot be responsible for lost or stolen property. Please keep valuable items with you.

Audio or video 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.

**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.

Parking is free.

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You are not registered until the Registration Fee is paid. We cannot hold space for you and our sessions often fill to capacity.

## Edward Hotel North York

**Address:** 185 Yorkland Blvd, Toronto ON M2J 4R2

**Phone:** 416-493-9000

