

T1 e-service enhancements and e-modernization updates

Questions from participants

Contents

Introduction	2
Express Notices of Assessment (NOA)	8
Preauthorized debits (PAD).....	9
My Payment and other remittance options	11
Online mail.....	11
Mobile apps	12
Security, passwords and address changes	13
Community Income Tax Volunteer Program (CVITP)	16
Other e-service issues	17

DISCLAIMER

The responses in this document are based on the best available information from the Canada Revenue Agency ('CRA') at July 1, 2017. The legislation and the CRA's policies and practices may change over time.

This information is for educational purposes only. As it is impossible to include all situations, circumstances and exceptions, a further review should be performed by a qualified professional before acting on any information contained herein. No organization, including the Chartered Professional Accountants of Canada, or individual involved in either the preparation or distribution of this document accepts any responsibility or contractual, tortious, or any other form of liability, including indemnification, that may occur, either directly or indirectly, as a consequence of the use of, reliance on or application of its contents.

Copyright © 2017 Chartered Professional Accountants of Canada

All rights reserved. This publication is protected by copyright and written permission is required to reproduce, store in a retrieval system or transmit in any form or by any means (electronic, mechanical, photocopying, recording, or otherwise).

For information regarding permission, please contact permissions@cpacanada.ca.

March 7,
2017

CPA Canada Webinar: T1 e-service enhancements and e-modernization updates

Introduction

This document aims to provide answers to questions posed by participants during a webinar about the Canada Revenue Agency's (CRA) digital services enhancements for T1 filing season. The webinar, held on March 7, 2017, was sponsored by Chartered Professional Accountants of Canada (CPA Canada) and moderated by **Bruce Ball**, National Tax Partner, BDO. Featured speakers included:

- **Elise Alarie**, Manager, Discounters and E-Services Projects Section, Canada Revenue Agency
- **Kevin Stackhouse**, Director, Processing Division, Canada Revenue Agency.

Register [here](#) to replay the webinar and download the slides and other resources.

CPA Canada is working with Canada Revenue Agency officials to provide guidance on each of the questions received during the webinar. **Hugh Neilson**, Editorial Board Member – Video Tax News and Tax Director, Kingston Ross Pasnak LLP, has been instrumental in developing this guidance.

The high volume of questions made developing guidance a lengthy, but worthwhile, process. Given the interest many of these questions will hold for taxpayers and tax preparers, the full list of questions is being made publicly available, along with answers to as many of these questions as possible.

This document sets out 67 questions received from webinar attendees and the CRA's answers to about 64 of these questions. The additional questions pending CRA response are listed here for information purposes. We will update the document to incorporate additional CRA answers and input as and when we receive it. Check in regularly to ensure you have the most current and complete version.

For more information see the CRA's [E-services for individuals](#) webpage.

March 7,
2017

CPA Canada Webinar: T1 e-service enhancements and e-modernization updates

ReFILE

1. Will ReFILE be eligible for other years? Also, what is the service timeline for this?

Currently the timeline for T1 adjustments is 40+ weeks.

CRA RESPONSE: Yes. Currently, ReFILE is eligible for both the 2015 and 2016 tax years. Moving forward, it will encompass up to 4 years (current plus the immediate three prior tax years). Please see the service standards for adjustment requests at [CRA Service Standards](#)

2. Do you need to have another Form T183 signed to use ReFILE?

CRA RESPONSE: Yes, when a return is being sent by ReFILE, a Form T183 must be completed. Be sure to tick the box in Part C for the ReFILE option on the T183 for the ReFILE return and get the client to sign Part F giving you authorization to submit the amended return. Form T183 for ReFILE will have the letter "R" adjacent to the tax year to indicate it is a ReFILE return.

CPA CANADA COMMENT: Each ReFILE return requires a Form T183 signed by the taxpayer, the same as an initial filing. The client's T183 for initial filing cannot authorize future ReFILEs, and a T1013 does not authorize the representative to file adjustments using ReFILE.

3. Can we attach documents when using ReFILE?

CRA RESPONSE: No. Currently, the CRA will contact you if supporting documentation is required and this would need to be submitted by paper.

CPA CANADA COMMENT: Like EFILE, an adjustment made by ReFILE or Adjust my Return requires no supporting documentation until/unless requested by the CRA.

4. When we ReFILE for a client, what does the CRA get? Does it get the full T1ADJ with description as completed by the preparer?

CRA RESPONSE: No, the CRA receives the entire amended T1 tax return.

5. Does the ReFILE process replace the T1 Adjustment process?

CRA RESPONSE: No, ReFILE is a service that allows EFILE service providers to use their software to submit changes to their clients return to the CRA. There are currently some situations that the CRA does not accept electronically, as listed on our [ReFILE](#)

March 7,
2017

CPA Canada Webinar: T1 e-service enhancements and e-modernization updates

[webpage](#). The T1 Adjustment form and Change My Return in My Account/Represent a Client are other options to make changes to the T1 tax return.

CPA CANADA COMMENT: Paper-filed T1 Adjustments have a significantly greater processing time than adjustments filed electronically, whether using Change My Return or ReFILE.

6. In addition to EFILE users, can NETFILE users use ReFILE too?

CRA RESPONSE: Today, as long as the initial T1 tax return was submitted electronically (EFILE or NETFILE), EFILE service providers can use the ReFILE service. For Canadians who NETFILE and wish to make changes, the ReFILE service will be available in February 2018.

7. Change My Return cannot handle changes to Form T1032. Can ReFILE handle these changes?

CRA RESPONSE: No, ReFILE does not accommodate changes to Form T1032. Please refer to our [ReFILE webpage](#).

8. Can ReFILE be used if the CRA has raised an assessment for a non-filer?

CRA RESPONSE: Please refer to our [ReFILE webpage](#).

CPA CANADA COMMENT: Currently, the CRA's webpage indicates that ReFILE cannot be used where the initial return was arbitrarily filed by the CRA.

9. How is ReFILE different from using Change my return or a paper-filed T1 Adjustment?

CRA RESPONSE: The table below compares the three options for amending T1 returns.

March 7,
2017

**CPA Canada Webinar: T1 e-service enhancements
and e-modernization updates**

**Options to Submit T1 Adjustment Requests
(For EFILE Service Providers)**

	ReFILE	Change My Return	T1 ADJ Paper Form
How to submit?	Directly from a certified EFILE Tax Software	Sign into Represent a Client as a Registered RAC User	By Mail
Authorization requirements	T183 – For Electronic Transmission	Level 2 Authorization on File	Level 2 Authorization on File
Service standards	2 Weeks	2 Weeks	8 Weeks
Years available	Current + 1 Year	Current + Past 9 Years	Current + Past 9 Years
CRA immediate confirmation Receipt	Yes	Yes	No
Express notice of reassessment	Yes, if available in software and client allows it	N/A	N/A
Additional features	Immediate Tax Software Estimated Tax Result Designated EFILE Helpdesk Support*	N/A	N/A

*Web service questions regarding error messages and/or authentication problems for EFILE/ReFILE.

10. At this point we can ReFILE (T1 Adj) for one year at a time. We are unable to process T1 Adj for two years at the same time. Is this issue under the CRA development? If so, when can we expect T1 Adj for multiple years at the same time?

CRA RESPONSE: Yes. This functionality is under development. ReFILE for multiple tax years (similar to the ability to adjust multiple years with Change My Return) is planned for 2020.

11. Can newcomers to Canada file on paper or electronically in their first year?

CRA RESPONSE: Newcomers (i.e., first-year residents) are now able to file electronically.

For information on eligibility for electronic filing services, see the CRA's webpages on [NETFILE eligibility](#) and [EFILE eligibility](#).

12. Why has the CRA not removed the exclusion to EFILE for filings of non-residents of Canada, such as section 115 and 216 returns?

March 7,
2017

CPA Canada Webinar: T1 e-service enhancements and e-modernization updates

CRA RESPONSE: The CRA is committed to enhancing electronic services, and we welcome feedback and suggestions for improvement. The CRA regularly reviews existing electronic filing restrictions with the view of expanding this service. Filing restrictions that remain in force are those that require complex processing or require specific paper documentation to support certain claims. Returns relating to non-residents continue to have such restrictions.

The CRA continually strives to provide services that are accessible and responsive to the needs of taxpayers. We can assure you that your comments will be taken into consideration as accessibility enhancements to the CRA's electronic filing services continue to evolve.

13. If a client lives in Ontario and has rental income in Quebec, are they able to EFILE?

CRA RESPONSE: Net rental income, as reported on line 126 of the income tax return, generally represents "income from property", rather than "income from business". If an individual is "in the business" of renting properties, their net business income would be reported at line 135 of the return. Further, for T1 income tax return purposes, a taxpayer is only considered to be a multiple jurisdictional filer if they have self-employment income (business, professional, commission, farming or fishing income) earned through a permanent establishment in a province or territory other than the one in which they reside.

CPA CANADA COMMENT: In summary, taxpayers required to allocate business income to multiple jurisdictions can file electronically. Other forms of income, including rent, are not subject to provincial allocations.

14. Why was a year (2012) dropped from EFILE?

CRA RESPONSE: It was the CRA's intention to limit the electronic filing of prior-year tax returns to the first, second and third prior year. Our analysis concluded that the volume of returns outside this window was not sufficient to warrant the costs of maintaining the systems required to accept them electronically.

CPA CANADA COMMENT: In summary, tax returns for the current and three prior years will be available for EFILE (presently 2013 – 2016).

March 7,
2017

**CPA Canada Webinar: T1 e-service enhancements
and e-modernization updates**

15. Please clarify your comment that Form T183 must be signed in two places.

CRA RESPONSE: Form T183 must be signed in Part F as it is a mandatory field that gives the electronic filer authorization to electronically file the return with the CRA. Part D of the T183 form is optional and only needs to be signed if the client wants to authorize the electronic filer to represent them for the tax year that corresponds to the return being electronically filed. This part is also needed for the pre- and post-assessment review programs.

16. How do I know if am Level 1 or 2 EFILE representative?

PENDING CRA RESPONSE

17. Are there plans to allow for the submission of responses to pre-assessment requests through Represent a Client?

CRA RESPONSE: There are plans to have the Submit Documents service available in Represent a Client for the T1 pre-assessment review program, but there is no firm date at this time.

18. Can the CRA suggest how the tax preparer should deal with situations where it will not be possible to obtain a signed T183 (or to obtain an original, rather than electronic, signature) before a filing deadline? It appears their choices are to EFILE without the required form (violating their EFILE agreement), paper file the return (and risk a \$25 penalty) or delay filing until after the due date (exposing the taxpayer to late filing penalties). We suggest it is not fair to put the tax preparer in this position, especially with the advent of mandatory EFILE.

CRA RESPONSE: The requirement to have the T183 form signed before the return is transmitted is clearly stated on the CRA's EFILE website as follows: "Make sure your client completes and signs [Form T183, Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return](#) before transmitting the return." This information is also on the T183 Form at Part E: "Part F **must be signed** before the return is electronically transmitted." The CRA must enforce the mandatory electronic filing legislation and all the requirements of the EFILE program.

There is no method to circumvent this legal requirement.

March 7,
2017

**CPA Canada Webinar: T1 e-service enhancements
and e-modernization updates**

Express Notices of Assessment (NOA)

19. Which tax preparation software packages have been certified for Express NOA?

CRA RESPONSE: For a list of certified software and the features they provide, visit the CRA's certified software webpages for [EFILE](#) and [NETFILE](#).

20. Will my client still receive an NOA from the CRA if I receive an Express NOA on their behalf?

CRA RESPONSE: When your client completes Part C of Form T183 to have their NOA or notice of reassessment (NORA) made available electronically to you, the CRA will not send you or your client a paper copy of the NOA or NORA.

CPA CANADA COMMENT: No paper NOA will be issued where the taxpayer signs on for Express NOA. Taxpayers with online mail will be notified, clients on My Account can access their NOAs there, and taxpayers using neither will be reliant on their representative for their NOA.

21. With Express NOA, does the tax preparer need to log in individually for each client?

CRA RESPONSE: No, similar to Auto-fill my return, a tax preparer can request up to ten taxpayers' social insurance numbers (SIN) at a time.

22. Regarding Express NOA, the T183 instructions refer to NOA and notice of revised assessment (NORA). My client will no longer receive a paper form, and not everyone wants online mail. What happens if a client changes advisors, cancels my T1013 and is then reassessed?

CRA RESPONSE: When your client completes Part C of Form T183 to have their NOA or NORA made available electronically to you, the CRA will not send you or your client a paper copy of the NOA or NORA. The client does not need to be signed up for online mail. Should they decide to change advisors once the return has been submitted, they could retrieve their NOA in My Account. If the client were reassessed, then a paper NORA would be sent to the client unless they have an advisor submit their adjustment request through ReFILE with a new T183. If the Express NOA option is used, then the client can still contact the CRA and ask for a paper copy of their NOA/ or NORA to be

March 7,
2017

**CPA Canada Webinar: T1 e-service enhancements
and e-modernization updates**

sent to them. A client has the final say on who represents them, so they are not prevented from cancelling any representative from their account.

CPA CANADA COMMENT: Presumably, in brief, only the initial assessment for an EFILE return or the reassessment implementing the ReFILE adjustment would be sent through Express NOA. Any further reassessment would be sent through the normal means.

23. How many times can ReFILE be used?

CRA RESPONSE: The online system accepts up to nine adjustments per tax year for each taxpayer, whether the taxpayer, representative or the CRA initiates the adjustments.

24. Please clarify the ability to get Express NOA for someone who uses NETFILE to file the tax return. Does the taxpayer have to be signed up for online mail? In other words, is it correct to say that taxpayers who are not signed up for online mail and use NETFILE will not get an Express NOA?

CRA RESPONSE: Correct. In order for an individual to receive an Express NOA, they must be registered for online mail.

25. Will we be able to export the NOA received through our software to our clients?

CRA RESPONSE: Yes, your software should offer a Save and/or Print option for the Express NOA.

26. What is the difference between Express NOA and getting the NOA via online mail? Neither generates paper mail to the client.

CRA RESPONSE: Express NOA delivers an instant assessment result message and provides an NOA directly into the EFILE certified tax preparation software the next day. Online mail allows individuals to receive most of their mail, like their NOA, from the CRA directly in My Account.

27. Would a large refund (e.g., for overpaid instalments) delay an Express NOA?

CRA RESPONSE PENDING

Preauthorized debits (PAD)

March 7,
2017

**CPA Canada Webinar: T1 e-service enhancements
and e-modernization updates**

28. How does the CRA know which account to charge from a T183 PAD authorizations? Tax advisors should not request client bank information!

CRA RESPONSE: Currently, PADs for EFILERS are only available for one account type (amount owing for individuals). When the form is submitted, the software sends the social insurance number, along with the payment start date, banking information and amount. The CRA then assigns a confirmation number and applies it to the taxpayer's individual amount owing.

CPA CANADA COMMENT: In other words, the tax preparer must obtain the taxpayer's banking information and enter it in their software.

29. Will the new PAD feature on Form T183 be available to corporations in the future?

CRA RESPONSE: The CRA is not considering the PAD feature for T2 at this time. T2 payment dates are not aligned with filing due dates as they are for T1, so in most cases corporations file their amount owing before they file their T2 return. In addition, our analysis has indicated most corporations already pay online, so the T183 electronic PAD is not a cost-effective solution for T2s.

30. Will the CRA accept a credit card other than Debit MasterCard for payment?

CRA RESPONSE: Debit MasterCard is treated as a debit card payment and not credit card. Credit cards are accepted by the third-party service providers listed on our [Pay by credit card](#) webpage.

31. Why is there a \$2 fee per PAD payment, which may discourage its use?

CRA RESPONSE: There is no fee for creating a PAD. The \$2.00 amount is not a fee but rather the minimum amount for which a PAD agreement can be made.

32. Does PAD apply to only this tax year and all years in the future?

CRA RESPONSE: PADs can be used to make several types of payments, including income tax instalments and outstanding amounts owing. For further information, visit the CRA's [Pay by pre-authorized debit](#) webpage.

March 7,
2017

CPA Canada Webinar: T1 e-service enhancements and e-modernization updates

My Payment and other remittance options

33. Do I need to be registered for My Account to access My Payment?

CRA RESPONSE: No. My Payment is available from the [Make a Payment](#) webpage under [Pay by debit card](#).

CPA CANADA COMMENT: As pre-authorized debits are for specific amounts on specific dates, a new PAD would be required for any subsequent payments.

34. Is Visa Debit accepted for payments as well?

CRA RESPONSE: Yes, Visa Debit is accepted for payments through the My Payment service.

35. If paying by credit card, is there a service fee?

CRA RESPONSE: Yes, there is a service fee for paying by credit card. Payments by credit card are processed by a third-party service provider.

36. My bank doesn't have an electronic funds transfer bill payment option for corporate tax instalments, only balance due amounts. Can I use this for monthly instalments or will the bank eventually have a corporate instalment payment option?

CRA RESPONSE: This option cannot be used for instalment payments unfortunately. The payment would be misapplied if the incorrect option is selected when making your payment. The CRA is working with all financial institutions to have them add more payment options to their online banking platforms.

Online mail

37. What happens if a client has signed up for online mail but changes their email address and terminates their email account on record with CRA?

CRA RESPONSE: A client can change/update their email address with the CRA at any time by simply logging in to their secure portal and selecting "Manage online mail". Please note that mail is stored on the secure portal for the taxpayer's viewing, so even if they delete their email, they will not lose access to their previous correspondence.

March 7,
2017

**CPA Canada Webinar: T1 e-service enhancements
and e-modernization updates**

38. Is there a way to cancel online mail?

CRA RESPONSE: Yes, online mail can be cancelled at any time by logging into your secure portal, selecting “Manage online mail”, and then selecting “Cancel online mail”. Taxpayers who are not registered with My Account can contact the CRA by phone.

39. Can we sign up for email authorization for deceased taxpayer accounts, in order to notify executors?

CRA RESPONSE: Online mail is not available for deceased taxpayer accounts. All mail will be sent by regular paper mail.

Mobile apps

40. Are the CRA’s apps available in iOS and Android?

CRA RESPONSE: MyCRA and MyBenefits CRA are web-based mobile apps. This means the apps are available on any browser including the iOS and Android browsers. They can be found on the CRA’s [Mobile apps](#) webpage.

The Business Tax reminder app is a device-based app built for the iOS, Android and Blackberry platforms. It can be found in the app stores of these devices.

41. MyCRA is actually an application that uses a mobile browser and not a “real” mobile app. Is this correct?

CRA RESPONSE: MyCRA is a web-based mobile app. The user interface of MyCRA was designed to meet the expectations of the mobile user and respect the characteristics of a mobile hand-held device. Using the browsers as the delivery platform allows all users to have the same experience and information without having to prompt the user to continually update new versions from an app store.

42. The MyCRA and MyBenefits CRA apps are not available on Android app stores. Are they for IOS devices only?

CRA RESPONSE: MyCRA and MyBenefits CRA are web-based mobile apps, which means they are available on any browser, including the iOS and Android browsers. You can download the apps and find more information on the CRA’s [Mobile apps](#) webpage.

March 7,
2017

CPA Canada Webinar: T1 e-service enhancements and e-modernization updates

Security, passwords and address changes

See also questions 28 and 37 above.

43. How does the CRA protect sensitive personal info in online mail and card payment services from hackers?

CRA RESPONSE: The CRA takes the protection of information very seriously. Online mail email notifications do not include any sensitive information. The recipient of the email must log-in to the secure portal to view their correspondence, including to determine the type of correspondence.

44. Some of my client are not registered for online mail and some other clients don't know how to use it. Is it possible for the CRA to send an NOA to them by email?

CRA RESPONSE: For the security of your clients' personal information, CRA correspondence is *only* available to view in our secure portals, like the way financial institutions provide their clients with access to their banking information. This security feature is especially important, given the large number of email scams.

45. When will the CRA accept electronic signatures?

CRA RESPONSE: The CRA continues its analysis and research on electronic signature solutions. We will provide CPA Canada with an update when solutions and implementation dates have been determined.

46. If we register for My Account after 5:00 pm, will the access security code be obtained immediately?

CRA RESPONSE: The access code will only be sent by email during the hours of service that the CRA's call sites are open. Telephone agents are available Monday to Friday (except holidays) from 9:00 am to 5:00 pm (local time) (with extended hours during T1 season). If an individual chooses to contact the CRA by telephone to obtain their CRA security code by email, it will be sent in near real-time. This means that the individual can complete the registration process and obtain full access to their CRA My Account the same day.

March 7,
2017

**CPA Canada Webinar: T1 e-service enhancements
and e-modernization updates**

47. What should we do if we forget the user name or password to log in My Account or other CRA login service?

CRA RESPONSE: If you have forgotten your CRA user ID, you cannot recover it. You will have to register again.

If you have forgotten your CRA password, you can create a new one, provided you respond correctly to the security questions you selected and answered when you registered. To create a new password, return to the service you want to use and select the "Forgot your password?" link on the CRA login page and follow the instructions.

For more information, see item 10 on the CRA's [Registration process to access the CRA login services](#) webpage.

48. For taxpayers using telephone authentication to obtain an access code, has the helpline's waiting time improved?

CRA RESPONSE: The CRA aims to manage wait times by attempting to respond to callers within 2 minutes of the call entering the agent queue. The CRA attempts to achieve this target 80 percent of the time. However, while the CRA aims to respond to all callers, not all of them will be able to access the agent queue on their first attempt. There will be periods when all its agents are fully occupied answering taxpayers' calls. During these times, you may need to make a few attempts to reach us, and the option to speak to an agent may not be immediately available.

49. How would the CRA know when mail has not been delivered by Canada Post?

CRA RESPONSE: The CRA is notified when mail is returned and an indicator is placed on a taxpayer's account. Through the new "Account alerts" service available for individuals, the CRA will send the taxpayer an email when mail is returned to the CRA, prompting the taxpayer to update their address.

50. How can a client verify for themselves that their address has been changed after they get an email saying that their address has been changed?

CRA RESPONSE: The client can log in to My Account or the My CRA or My Benefits CRA mobile apps to confirm that the address we have on file is the correct address. For

March 7,
2017

CPA Canada Webinar: T1 e-service enhancements and e-modernization updates

more information on these CRA services, see the [Link between My Account and My Service Canada](#) Account webpage.

51. Can I use my MyCRA change addresses of other family members?

CRA RESPONSE: MyCRA is for individual use only and should not be accessed by representatives, including other family members. You can help a family member in managing their tax affairs with the CRA, including changing their address, through the online service Represent a Client. For more information, see the CRA's [Represent a Client](#) webpage.

CPA CANADA COMMENT: According to the CRA's [Represent a Client](#) webpage, only a legal representative (not an L1 or L2 representative) can change a taxpayer's address through Represent a Client.

52. If a client has changed their address, can we now notify the CRA by putting the new address on the client's T1 form?

CRA RESPONSE: EFILE returns must include the client's current address. NETFILE returns do not allow a change of address. Refer to [RC4018 Electronic Filers Manual - Chapter 1 – Preparing Electronic Records](#).

53. If an individual changes their address in My Account, does the address get updated automatically in the individual's My Service Canada Account?

CRA RESPONSE: No. Currently, changes to an address in the CRA's My Account are not automatically updated in the individual's My Service Canada Account. With the new link between these two accounts, an individual can securely access My Service Canada Account without having to sign in or register again, so the address can be updated for both government organizations in one login session. Automating this process is currently being discussed and may be implemented in the future.

For more information on the current service, go to the CRA's [Link between My Account and My Service Canada Account](#) webpage.

March 7,
2017

Community Income Tax Volunteer Program (CVITP)

54. Do volunteers need to bring own laptops for CVITP?

CRA RESPONSE: Many organizations participating in the CVITP make their computers available for volunteers. There are times when an organization would not have enough available computers for volunteers. In these cases, a volunteer could be asked if they can complete returns on their own computer. The Canada Revenue Agency will provide surplus government laptops to community organizations for use in their clinics.

55. I do tax returns free of charge for youth in care with the local Children's Aid Society but not as part of the CVITP. Should I indicate on these returns that I am doing this as a volunteer?

CRA RESPONSE: This area of a return is used for internal CRA reporting purposes on the CVITP. If you are not participating as a volunteer under the CVITP, you should not complete this area of the return. It may be beneficial for you to become a CVITP volunteer. We offer software, training and a dedicated 1-800 line for volunteers who affiliate with organizations that participate in the CVITP.

56. To take part in the CVITP, do I register with the CRA or a community volunteer organization?

CRA RESPONSE: To volunteer for the CVITP, you must complete the online volunteer registration form on the CRA's [Lend a hand](#) webpage and register for EFILE to file tax returns electronically. During the registration process, you are encouraged to associate with a registered community organization.

If you prepare paper returns or perform other duties, such as pre-screening taxpayers, you may have to get a police records check from your police department. As a CPA, if you associate with your local CPA chapter, you may not be required to provide a police records check.

57. I am volunteering tax return preparation services with both a CPA institute and CVITP. Do I need two EFILE numbers for filing returns?

CRA RESPONSE: If you are an accountant or professional tax preparer, you must keep a distinct line between your business clients and CVITP clients:

March 7,
2017

CPA Canada Webinar: T1 e-service enhancements and e-modernization updates

- You must get a different EFILE number to use as a CVITP volunteer.
- You cannot use your CVITP EFILE number for your business.

The CVITP EFILE number allows you and the CRA to make a distinction between those returns filed electronically for your business and those filed as a volunteer.

Other e-service issues

58. If I have amount owing \$1,000 but my husband has \$3,000 refund, would the CRA refund the \$2,000 net amount, or refund \$3,000 to my husband and require me to pay \$1,000?

CRA RESPONSE: Both spouses would receive their own NOAs, and it would be up to the individual who has the debit to make a payment.

59. Given the very fast processing of returns filed electronically, how fast are the tax refund payments made now?

CRA RESPONSE: The CRA usually processes paper returns in four to six weeks. However, when returns are filed electronically, refunds can be received in as little as eight business days if you have set up direct deposit.

60. In using the List of Notices, can you only review one client at a time?

CRA RESPONSE: A representative can review more than one client at a time. The summary list is created based on the search criteria entered by the representative. For example, if only one SIN is entered into the search criteria, then only one client's notices would be displayed. However, if the search criteria is done using "Type of notice" or "Date range," the list would include all clients' notices that meet that criteria.

61. Are outstanding "overdue" student loan debts automatically deducted from refunds assessed or do you have to ReFILE once the debt is reflected in your account?

CRA RESPONSE: Under the Refund Set-off program, an individual's tax refunds and certain credits may be applied against debts that the individual owes to other federal, provincial and territorial governments, for example, outstanding Canada Student Loans. The CRA acts in response to the information we receive from our external

March 7,
2017

**CPA Canada Webinar: T1 e-service enhancements
and e-modernization updates**

partners. If a participating government organization has requested set-off action with respect to an individual and that individual becomes entitled to a refund, the refund will automatically be redirected to that organization, up to the amount requested.

62. Are there plans to post all letters to and from the CRA online, including pre- and post-assessment follow-up?

CRA RESPONSE: In October 2014, a new service became available in Represent a Client called Manage online mail. With this service, tax preparers who are registered representatives and are using EFILE to file T1 returns can register to receive pre-assessment review and processing review letters electronically. Once registered for this service, these letters will no longer be printed or mailed. Tax professionals and tax preparers using EFILE will receive an email notification to tell them when a pre-assessment review and processing review letter is available for viewing online. For more information, go to the CRA's [Represent a Client](#) webpage.

As the CRA continues to add new correspondence to its service, we will look into adding more documents.

63. In Represent a Client, if I print an NOA, several pages will be printed but the actual figures assessed do not show up. You can only see them online. Will this be fixed?

CRA RESPONSE: This problem tends to occur when a webpage is printed using a web browser (File/Print), which prints the document as it appears on the screen. Instead, we recommend printing the PDF version of the correspondence item (available in View Mail), which looks the same as the original document.

64. Do my clients have to keep original slips and receipts, or are scanned or photocopies sufficient?

CRA RESPONSE: The CRA recommends that taxpayers keep all original receipts for a minimum of 6 years in case the CRA asks for them.

65. Some slips come in at the end of March. When would those slips be processed for inclusion in the Auto-fill my return service?

CRA RESPONSE: For information on this topic, see the CPA Canada website article [FAQs: T-slip turnaround for Auto-fill my return](#).

March 7,
2017

**CPA Canada Webinar: T1 e-service enhancements
and e-modernization updates**

66. Are there plans to make T5013 forms available online?

CRA RESPONSE: Thank you for your suggestion. We will look into this further as part of our future enhancements.

67. Is the CRA considering using passports or driver's licenses as proof of taxpayer identity?

CRA RESPONSE: The CRA is not considering this option at this time

CPA CANADA COMMENT: We are concerned that this would increase the risk of scammers obtaining access to such information.