PROFESSIONAL INCOME TAX COURSE - ADVANCED LEVEL

PROGRAM GUIDE





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ABOUT KNOWLEDGE BUREAU

Knowledge Bureau[™] is Canada's leading national post-secondary educational institute for continuing professional development in the tax and financial services. It is focused on providing knowledge and skills required to navigate a rapidly changing environment in the tax and financial services.

Founded in 2003 by bestselling tax author and internationally acclaimed educational entrepreneur, *Evelyn Jacks*, Knowledge Bureau publishes and delivers close to 30 online certificate courses leading to continuing education certification and occupational skills diplomas. It is the home of the MFA^{TM} (Master Financial Advisor) designation, which signifies specialization in retirement, business, and succession/estate planning in wealth advisory practices, as well as the *DFA-Tax Services Specialist* and *DFA-Bookkeeping Services Specialist* designations for professionals in the tax accounting services.

Knowledge Bureau hosts regional workshops and in-class events in major centres across Canada, taught by industry leaders in a blended learning opportunity with its online courses, and an annual international event, the *Distinguished Advisor Conference™*, which explores strategic wealth management for retirement in locales clients retire to. It also partners with corporate clients and academic institutions, custom-designing CE modules, webinars, and keynotes to meet organizational needs. Finally, Knowledge Bureau is a national publisher of *Knowledge Bureau Newsbooks*, which provide opportunities for Canadians and their advisors to make better financial decisions together through highly interactive news information and educational experiences.

For more information contact Knowledge Bureau at 1-866-953-4769 or visit www.knowledgebureau.com.

CONGRATULATIONS ON YOUR INITIATIVE TO EXPLORE YOUR INTEREST IN A NEW FINANCIAL EDUCATION



A MESSAGE FROM EVELYN JACKS, PRESIDENT

I am delighted to welcome you to Knowledge Bureau! We are excited to help you get started on a world class educational experience to maximize your learning opportunities. We are completely committed to your ongoing success in your professional development and strive to exceed your expectations, because we want to be your educational home.

Here at Knowledge Bureau, we are proud to offer you a comprehensive, true-to-life learning experience so you can graduate from your program selections with the knowledge, skills and confidence to provide outstanding solutions to clients in your chosen field of studies.

We do so by connecting you with cutting edge resources, expert instructors and peer-to-peer networking opportunities that will be thought-provoking. We know you will get better results, simplify efforts and help clients achieve peace of mind in making financial decisions in a complex world. It's so simple to get started; in fact, you can do so today if you wish.

Ready to Enrol? Visit the <u>Virtual Registrar</u> to enrol yourself conveniently online, anytime. Or, start with a free trial.

Need More Information? Do a Campus Orientation. Schedule a 15-minute orientation call at your convenience today. We'll walk you through the Virtual Campus, help you get started in identifying all your course components, and show you how to access instructor support. Be sure to take advantage of this free service: contact us at 1-866-953-4769 or by email registrar@knowledgebureau.com

Learn More Now: This **Program Guide** features details about the Faculty you are interested in. Please take a moment to consider all of the courses in the program. Following that is a detailed course overview and lesson plans for the course you have shown interest in and the individual course you have selected to get started. Finally, there is an application form you can scan and email directly to us.

Best of Luck with Your Studies!
Sincerely, Evelyn Jacks, President, Knowledge Bureau





ESPECIALLY FOR:

- Tax and Estate Advisors
- Tax Filing Office Staff (new & returning)Wealth Managers
- Insurance Advisors
- Financial Planners
- Bookeeping & Payroll Services
- Trust Offices and Trustees

FACULTY OF PERSONAL TAXATION

Filing Income Tax for Individuals

File personal tax returns as a certified professional or deepen existing skills. Offer high-value advice on the best after-tax outcomes for multiple generations in client families.

WHY BECOME A DISTINGUISHED FINANCIAL ADVISOR?

Expand on the role of a traditional tax preparer. Offer holistic tax filing and planning services to help families reduce taxes and supplement low income by taking advantage of all available tax credits. Take a bold step: earn your **DFA-Tax Services Specialist™ Designation.**

STUDY ONLINE - EVERYTHING IS INCLUDED:

- Personal course selection consultation and virtual campus orientation
- > Lesson plans and study plans
- Personal instructor support by email
- Comprehensive Knowledge Journal
- > EverGreen Explanatory Notes
 - Online Research Library

- > Practical case studies using well-known professional software
- > Calculators and tools you can use immediately
- > Testing and certification
- CE/CPD accreditation by various professional bodies



"I am working on my second degree with the Knowledge Bureau, and I strongly recommend their courses for anyone in the financial services field. They have without a doubt, the most practical and effective approach to helping advisors serve their clients."

Chris Valentine,
DFA-Tax Services Specialist™ and
MFA™-Retirement and Succession
Services Specialist, RWM™

Let's Connect:

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LEVEL I COURSES - CORE PROFESSIONAL SKILLS

Build your core professional skills by taking the three courses below.

A highly skilled tax practitioner is a professional who understands CRA's EFILE, NETFILE and File My Return, but brings so much more to the client relationship: the precise application of all the tax preferences the client is entitled to because a thorough client interview was conducted.



Professional Income Tax Course - Entry Level

This course introduces a proven process for consistently accurate T1 tax preparation services with a professional client interview and document management system, as well as a thorough understanding of tax preparation for the five anchor profiles upon which every personal tax return is based—credit filing, employees, families and children, investors, and seniors.

Knowledge Journal Topics:

- Intro to Income Taxation in Canada
- Using Software to Prepare the Return
- Filing the Return
- Low Income and Credit Filers
- Reporting Employment Income
- Claiming Employment Deductions
- Families and Children
- Reporting Investment Income
- Pensioners
- New for 2020 and Beyond

Bonus: you'll also learn more about the pandemic response provisions.



Professional Income Tax Course - Advanced Level

Fully updated to the latest federal Budgets, this comprehensive course delves deeply into the deductions, tax credits, and tax calculations on the personal tax return, with an emphasis on capital gains and losses, and registered and non-registered investment income sources. It overviews common and advanced client profiles, while sending students to the dynamic commentary in EverGreen Explanatory Notes.

Knowledge Journal Topics:

- Update and Review
- Family Filing
- Employees Part 1
- Employees Part 2
- Retirement
- Investors
- Asset Management
- Life Events
- Business Starts and Stops
- Death and Estate Planning



Filing Proprietorship Returns

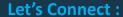
This course for professional advisors uses CRA's prescribed forms: Statement of Business or Professional Activities, Capital Cost Allowance statements, worksheets for reporting home office, automobiles, other assets, inventory control, and cost of goods sold.

Knowledge Journal Topics:

- Taxation of Income from a Proprietorship
- Reporting Requirements: GST/HST
- Claiming Business Expenses
- Transactions Involving Business Assets
- Home-based Businesses
- Hiring Human Resources
- Inventory-Based Businesses
- Disposing of and Replacing a Business
- Farming and Fishing Enterprises
- Professionals and Partnerships

"I am proud to say that I have achieved the Designation, and most of my staff are well on their way to either a diploma or a designation."

- Wayne Blackmere, DFA - Tax Services Specialist™



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LEVEL II COURSES - MASTERY AND SPECIALIZATION

Complete your designation with specialized skills and deep professional knowledge by taking the three courses below:

Be a trusted contributor to a multi-stakeholder approach in family wealth management. Offer high value advice on the best after-tax outcomes for multiple generations in a taxpayer's family.



Filing Returns at Death

This course deals comprehensively with the taxation of individuals at death and the new relationship with the CRA when taxpayers die. Gain a thorough understanding of how income and capital accumulations are taxed on final returns and learn strategies to minimize taxes.

Knowledge Journal Topics:

- Death and Taxes
- Returns in the Year of Death
- Reporting Income
- Capital Assets
- Registered Accounts
- Claiming Deductions
- Non-Refundable Credits
- Refundable Credits
- The Estate
- Avoiding Probate Fees



Filing T3 Returns

This course introduces the types of trusts that may be created in Canada and how each of them is taxed. Students will learn how to prepare T3 returns as part of the case study exercises in the course. The students will also learn how to optimize taxes payable on income earned by at trust The Trust Tax Estimator tool, provided with this course, will help you to minimize taxes on trust income.

Knowledge Journal Topics:

- Introduction to Organizational Structures
- Consolidated and Combined Financial Statements
- Foreign Currency Transactions
- Purchase of a Business
- Sales of a Business
- The Sale of Assets
- The Sale of Shares
- Business Succession
- Tax Planning in Succession
- The Role of a Value Centered Accounting Function



Canada - US Cross Border **Taxation**

Advisors who take this course and who work with affluent boomers will be prepared to discuss cross border taxation with a piece of comprehensive general knowledge, as well as recognize and advise on how certain actions on both sides of the border affect a person's tax situation.

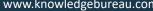
Knowledge Journal Topics:

- Residency
- Immigration and Emigration
- Snowbirds
- Owning Property as a Non-Resident
- Canada-US Tax Convention (1980)
- US Citizenship
- Canada and US Investments
- US Estate and Gift Tax
- Renouncing US Citizens

Study online in the safety and convenience of your own home or office. Your study plan is flexible and self-paced. Assume 30 hours for each course. Take up to 3 months to complete one.









TAKE THE FIRST STEPS TO DESIGNATION NOW...

This designation program is one of 7 from Knowledge Bureau. Ask us about group rates for your whole team of 2 or more.

We would like to create a lasting learning relationship with you and your team, for all your professional development and continuing education requirements.

Count on Us For:

- Practical training you can use right away with your team and clients
- Unparalleled personalized attention to ensure your success in the program
- Flexible learning format to fit even the busiest schedules conveniently online and available 24/7
- Tax deductible tuition fees which qualify for the Tuition Fee Credit on your tax return
- All course materials, custom-designed software tools, research library, quizzes, testing and personal support are included in the single fee
- Continuing education credits from most professional bodies and regulators

MFA" **Business Services** Specialist MFA-P™ MFATM. Philanthropy **Business Growth** Designation Specialist RWM™ Real Wealth Manager' Program DFA -DFA - Tax Bookkeeping Services Services Specialist™ Specialist™ MFA** ension & Estate Specialist'

About Knowledge Bureau:

Founded by tax expert, award-winning financial educator and best-selling author, Evelyn Jacks in 2003, Knowledge Bureau™ is a widely respected financial education institute and publisher based in Canada. Our world-class education solutions are innovative, informative, and in-depth, with a multi-disciplinary approach to professional development in the tax, accounting, bookkeeping and financial services.

"Our team of educational consultants and instructors make all the difference. We are always by your side as you study in the convenience of home or office. We want you to make the best educational decisions for your time and money and we are here to help."

- Evelyn Jacks, President of Knowledge Bureau

Join Thousands Who Have Earned New Credentials

Over 850,000 Online course module registrations

Over 21,500 Technical training certificates issued

Over 17,000 Knowledge Bureau Report (KBR) subscribers

Over 10,400 Active students in certificate and designation programs

Over 12,700 CE Summits & Distinguished Advisor Conference attendees

"Everything so far has had value to it. These studies have added to my knowledge and skills and I have put this knowledge to use immediately for our clients or I gained new skills which has given me the opportunity to expand our services."

- William Samplonius, DFA-Bookkeeping Services Specialist, ON



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Professional Income Tax Course – Advanced Level

OVERVIEW

Fully updated to the latest budget, as well as new income types for 2020 including CERB, CESB, and CRB. This comprehensive course delves deeply into the deductions, tax credits, and tax calculations on the personal tax return, with an emphasis on capital gains and losses, and registered and non-registered investment income sources. It overviews common and advanced client profiles, while sending students to the dynamic commentary in EverGreen Explanatory Notes. As the title implies, it challenges more experienced practitioners and returning staff to busy tax practices.

APPROACH

Professional tax practitioners are those who have excellent investigative skills and refined research skills. You will become successful at both and also be equipped with leading-edge tools to do so.

This comprehensive self-study course features case studies that require research exercises using EverGreen Explanatory Notes focusing in on the details behind employment deductions, investment income reporting, capital acquisitions and dispositions, including real property and real-life applications and variations.

WHY IS THIS CONTENT ESPECIALLY TIMELY AND/OR IMPORTANT

We recommend that the Knowledge Bureau's Professional Income Tax Course - Entry Level course be completed before enrolling in Professional Income Tax Course - Advanced Level or, at minimum, the student have prior experience with personal tax preparation. Students who rely on experience may be required to do additional research on topics they are not familiar with.

Students may use their own tax preparation software to complete the course. For those without tax preparation software, student versions of Intuit's ProFile Premier, Dr Tax's DT Max software and TaxCycle are provided with the course. Case studies on preparing returns will be done using income tax preparation software, while scenarios involving future returns will be completed using the Income Tax Estimator from the Knowledge Bureau Net Tools

WHAT YOU WILL LEARN?

You will be exposed to a broad range of personal income tax topics in common and advanced scenarios, each featuring short answer and true-to-life case studies which provide an overview of the basic elements of the tax return and the details behind claiming income, deductions and tax credits on most lines of the personal tax return.

You'll be able to competently prepare most personal tax returns.

SCOPE OF THE CONTENT:

- 1. Update and Review
- 2. Family Filing
- 3. Employment Income, Benefits and Deductions
- 4. Unique Employment Profiles Commission Sales, etc.
- 5. Retirement
- 6. Investors
- 7. Asset Management
- 8. Life Events
- 9. Business Starts and Stops
- 10. Death and Estate Planning

UPDATE AND REVIEW

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

In this introductory chapter, it is your goal to refresh your knowledge of tax changes introduced for 2019 and beyond in recent budgets and other government announcements, and to learn how to use *EverGreen Explanatory Notes*, your tax research library. The assignments require that you demonstrate a sound knowledge of basic tax preparation skills for employees and investors and understand how to interpret the results for clients by communicating the amount of net and taxable income and the effective and marginal tax rates the client is subject to in a variety of situations including provincial tax differences and income source differences.

After completing the material in this chapter, you will be able to dialogue with clients to answer these questions competently:

What are the basic elements of the tax return?

Who must file a return?

What is the significance of residency?

What are the significant tax changes this year and for subsequent years?

What's different about filing for tax year 2019, and what new income sources will be common in 2020?

Total income: what sources are subject to tax?

What is the definition and significance of net income?

What is the definition and significance of taxable income?

What are the significant non-refundable tax credits?

What's new in federal/provincial tax calculations?

NEW SKILLS TO BE MASTERED:

After completing this chapter, you should be familiar with using a forms-based rather than a document-based approach.

FAMILY FILING

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

You will be able to dialogue with clients to answer these questions competently:

- How can income be split within the family?
- What deductions are available for the care of dependent children?
- How much can be claimed for a dependent spouse, dependent children and other dependants?
- What credits can be transferred between family members?
- What refundable credits are available, and under what circumstances?
- Who can claim the Goods and Services Tax Credit, and how does one apply?

What are the rules regarding the Canada Child Benefits?

NEW SKILLS TO BE MASTERED:

In this chapter, it is your goal to understand the requirements for filing a personal income tax return in Canada and ways to maximize credits within a family and minimize the taxes paid by each individual. The assignments require that you demonstrate a sound knowledge of marginal tax rates and non-refundable credits and understand how to interpret the results for clients by communicating strategies for maximizing refundable and non-refundable tax credits.

CHAPTER 3

EMPLOYMENT INCOME, BENEFITS AND DEDUCTIONS

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

You will be able to dialogue with clients to answer these questions competently:

- What factors determine whether income from an activity is employment income or selfemployment income?
- Which benefits provided by the employer are taxable and which are tax-free?
- What options are available to employees for saving for retirement?
- What is the maximum claim for RRSP contributions?
- What expenses can be claimed for moving to a new location, and what are the restrictions?
- What are the limitations of the Canada Employment Amount?
- Is it best to claim the amount for volunteer firefighters/search and rescue volunteer amount or exclude the honorarium?

- What are the income tax consequences of accepting a severance package?
- Under what circumstances must a taxpayer repay Employment Insurance amounts received, and how can the repayment be minimized?
- Who qualifies for the Canada Workers Benefit?
- What are the income tax consequences of employee stock options?
- How will receipt of funds from the Canada Emergency Response Benefit affect the 2020 tax return?

What are the income tax consequences of receiving the Canada Recovery Benefit?

NEW SKILLS TO BE MASTERED:

In this chapter, it is your goal to understand the various aspects of employment income and deductions. The assignments require that you demonstrate a sound knowledge of reporting income from employment or Employment Insurance and maximizing claims for deductions available to employees.

CHAPTER 4

UNIQUE EMPLOYMENT PROFILES-COMMISSION SALES, ETC.

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

You will be able to dialogue with clients to answer these questions competently:

- What are the income tax consequences of low-interest or no-interest loans from the employer?
- What deductions can be claimed against employment income?
- What special rules apply to tradespersons and apprentice vehicle mechanics?
- What employees are eligible to claim the clergy residence deduction?
- What are the requirements for claiming the Northern Residents Deduction?
- What extra expenses may be claimed by commission salespersons?
- How can an employee recover the GST/HST paid on employment expenses?
- How do the rules for Canadian Forces personnel work?
- What forms are required for teachers to claim a tax credit for supplies they purchased?

NEW SKILLS TO BE MASTERED:

In this chapter, it is your goal to understand the various aspects of employment income and deductions. The assignments require that you demonstrate a sound knowledge of maximizing claims for deductions available to employees.

RETIREMENT

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

You will be able to dialogue with clients to answer these questions competently:

- How is pension income taxed?
- What types of pension income are "eligible" for the pension income amount and pension income splitting?
- What portion of pension income may be split with the recipient's spouse?
- Why do some taxpayers have to repay their Old Age Security?
- What are the planned changes to the Canada Pension Plan, and when will they be implemented?
- Who is eligible for the GIS, and how do they get it?
- How can CPP be split with a spouse?
- Are foreign pensions taxable in Canada?
- How are foreign taxes that have been withheld recovered?
- How can instalment payments be minimized?
- What expenses qualify to be claimed under the Home Accessibility Tax Credit?

NEW SKILLS TO BE MASTERED:

In this chapter, it is your goal to understand the various aspects of the taxation of retirement income. The assignments require that you demonstrate a sound knowledge of reporting pension income, splitting pension income between spouses, and claiming amounts applicable to retirees.

CHAPTER 6

INVESTORS

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

You will be able to dialogue with clients to answer these questions competently:

- What are the attribution rules?
- How is compound interest reported?
- How are eligible dividends taxes?
- How are small business dividends taxed?
- How are foreign dividends taxed?
- What are the benefits of a TFSA?
- What are the benefits of an RESP?

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- What happens when a taxpayer is subject to minimum tax?
- What are the limitations on claiming limited partnership losses?
- What special rules apply to flow-through shares?
- What must be done to report foreign assets?

NEW SKILLS TO BE MASTERED:

In this chapter, it is your goal to understand the various aspects of income from investments, including some registered investments. The assignments require that you demonstrate a sound knowledge of reporting investment income and claiming losses from investments.

CHAPTER 7

ASSET MANAGEMENT

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

You will be able to dialogue with clients to answer these questions competently:

- How are capital gains and losses calculated?
- When can a capital gains reserve be claimed, and how much?
- What happens when assets are transferred between related individuals?
- How is the principal residence exemption calculated?
- What new rules apply to principal residence dispositions after 2015?
- What is a superficial loss?
- What happens when capital losses in the year exceed capital gains?
- How do you claim the capital gains deduction?
- What is the capital gains election, and why is it important?
- What expenses can be claimed when reporting income from rental properties?
- What are the limits for claiming CCA on a rental property?

NEW SKILLS TO BE MASTERED:

In this chapter, it is your goal to understand the various aspects of capital gains and losses as well as income from rentals. The assignments require that you demonstrate a sound knowledge of reporting capital gains and losses and the reporting of rental income.

LIFE EVENTS

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

You will be able to dialogue with clients to answer these questions competently:

- What are the requirements for the claiming of tuition?
- How much can be withdrawn from the LLP in one year?
- How much can be withdrawn under the home buyer's plan?
- What happens if amounts under the HBP are not repaid as required?
- What happens when a taxpayer is behind in support, and both spousal and child support are payable?
- How much may be claimed for medical expenses?
- Who qualifies for the refundable medical expenses supplement?
- What are the qualifications for claiming the disability amount?
- How do the attribution rules apply to assets transferred as a result of the breakdown of a conjugal relationship?

NEW SKILLS TO BE MASTERED:

In this chapter, it is your goal to understand the income tax consequences of each of the following life events: going to school, marriage, buying a home, separation and divorce, disability and ill health. The assignments require that you demonstrate a sound knowledge of filing tax returns for families undergoing such life events.

CHAPTER 9

BUSINESS STARTS AND STOPS

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

You will be able to dialogue with clients to answer these questions competently:

- How is income from a proprietorship taxed?
- How is income from a partnership taxed?
- How is income from a corporation taxed?
- How do the owners/shareholders of a corporation receive income from the corporation?
- What happens when a proprietorship is converted to a corporation?
- What happens when a proprietorship is sold?

- What happens when a proprietorship is closed?
- How is the ACB of a partnership interest calculated?
- What happens when a corporation is sold?
- What happens when a lender forecloses on a business property?

NEW SKILLS TO BE MASTERED:

In this chapter, it is your goal to understand how income from a business is taxed when the business is operated as a proprietorship. In particular, you should understand the tax implications of starting up a new business and closing an existing business. The assignments require that you demonstrate a sound knowledge of filing tax returns for proprietorships as start-ups, as ongoing businesses and in the year the business is closed.

CHAPTER 10

DEATH AND ESTATE PLANNING

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

You will be able to dialogue with clients to answer these questions competently:

- What is the deadline for the final return?
- What optional returns are possible in the year of death?
- What amounts are included in income on the final return?
- What amounts are received tax-free at death?
- Who must report the CPP death benefit?
- What is the ACB of assets transferred to the taxpayer's spouse at death?
- What is the ACB of assets transferred to other family members at death?
- Under what circumstances can the taxes due at death be paid by instalments?
- What happens to RRSP/RRIF assets at death?
- What is the significance of the clearance certificate?

NEW SKILLS TO BE MASTERED:

In this chapter, it is your goal to understand the income tax consequences of the death of a taxpayer, including what optional returns can be filed, what income is included on the final return and how transfers of capital assets are treated at death. The assignments require that you demonstrate a sound knowledge of filing final returns.



Course Registration Form



Individual or Group Lead Name		
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Full Payment: Single Course \$895 +tax	Group of 2 -5	Group of 6+
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