



# IMPACT

The Newsletter of the  
EFILE Association  
of Canada /  
Association de  
TED du Canada

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November 2013

No. 58

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## EAC/ATC Membership Renewal Underway

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**T**ax practitioners can renew their annual EAC/ATC membership directly at [www.efile.ca](http://www.efile.ca).

The 2014 annual membership fee structure is outlined below.

**1. The fee schedule is:**

- \$125 + gst/hst if renewed prior to Feb. 28, 2014
- \$150 + gst/hst if renewed after Feb. 28, 2014

The early bird registration deadline was extended to accommodate those members who are seasonal service providers.

**2. The membership fee is the same for online renewals or by cheque.** Also note that members who renew by cheque are not required to fill in an application form. Simply include your business card with the cheque.

**3. The membership 'year' is Nov. 1 – Oct. 31.**

**4. Renewing EAC/ATC members will receive a copy of the new 2013-14 EAC/ATC Tax Reference Manual.**

Thank you all for your continued support. We could not do it without you. ★

## Re-Setting your EAC/ATC Password

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**If** you require a password reset there are two options available:

**Option 1 – website**

A password reset can be obtained by requesting a new password within the EAC/ATC website.

Simply go to [www.efile.ca](http://www.efile.ca) and select the **MEMBER LOGIN** tab (in the top right hand corner of the web page).

Enter your username (the email account for your membership) in the password reset section and select the **RESET AND EMAIL PASSWORD** button.

A link to our site will be immediately sent to your email address.

Note: Some web browsers and junk e-mail filters block some email. If you do not receive a password re-set see option 2 below.

**Option 2 – direct e-mail**

If you do not receive your password reset, please email me directly at [swatson@efile.ca](mailto:swatson@efile.ca) and we will reset your password. ★

## 2013 AGM Board of Directors Election Results

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The AGM and a meeting of the Board of Directors took place in Quebec City, Quebec on Thursday, September 19<sup>th</sup>, 2013.

Five Board positions were up for election this year with candidates from across Canada running for election to the Board of Directors.

Elected to a three year term were: **David Baanstra** (Victoria, BC), **John Dobbs** (Markham, ON), **Neel Roberts** (Vulcan, AB), **Jason Stupak** (Saskatoon, SK) and **Patrick Valeriote** (Kitchener, ON).

A full list of members of the Board of Directors is included on the last page of this newsletter.

Copies of the minutes of the recent AGM and Board meeting, as well as the financial statements to June 30, 2013, are available upon request.

The 2014 AGM is scheduled for Calgary, Alberta. Full details will be provided in the 2014 January *IMPACT* Newsletter. ★

## AGM Guest Speaker – Dave Bennett CRA Assistant Commissioner

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Attendees of the EAC/ATC AGM held in Quebec City were treated to a presentation by Mr. Dave Bennett, Assistant Commissioner of the Assessment and Benefit Services Branch of the CRA.

Mr. Bennett has oversight for the processing of business and individual tax returns, the processing of payments and refunds to and from the CRA, and the delivery of social benefit payments.

Mr. Bennett is responsible for all e-based filing, payment, and self-service applications.

Mr. Bennett spoke of the future direction of the CRA with an emphasis on the electronic medium.

Mr. Bennett also answered questions from tax practitioners attending the AGM. ★

## EAC/ATC Board Meets with CRA Management

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The Board of Directors of the EAC/ATC met with senior managers of the CRA for a full day of meetings in Quebec City, Quebec on September 20<sup>th</sup>, 2013.

We are happy to report that CRA was well represented by senior managers from many sections including:

- Electronic Services Division;
- Electronic Filing Services;
- Taxfiler Representative Information System Division;
- E-Services Communications;
- Processing Division;
- Validation and Evaluation Services;
- Corporation and Specialty Returns Division;
- Business Transformation Division; and
- Third Party Privilege Management.

Many issues were discussed, covering a broad range of topics, from administrative reporting requirements to broader policy issues that affect all tax practitioners.

The EAC/ATC provided to CRA a list of issues identified by our Members in our Annual Membership Survey. The CRA is aware of the issues facing members and is working to provide solutions. The EAC/ATC will continue to work with the CRA to that end.

Following is some of the information obtained from the CRA during our meetings. More will follow on the issues we raised with the CRA and other changes as they become available. ★

## New for 2014

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### Tax Filing Extension!

The tax filing season has been extended until January 17<sup>th</sup>, 2014.

### EOL Plus Elimination

Starting with conversion 2014, the Efile Online Plus batch filing service and its related options, acknowledgement retrieval will no longer be available. All systems, applications, components, services and reports that relate to EOL Plus batch filing service will be eliminated. Stockpiling will no longer be available (or required).

The EOL Plus website will only have the following options: Efiler registration, renewal, account maintenance and transmission history. SEND will still be available through the web pages until start-up of the T1 filing season.

### Web Service

Starting in 2014, the EFILE Online system will be Web Service only. CRA will have two Web Services: the existing EOL Web service for real-time filing and also the Existing EOL+ Web service for **SEND only**.

### Newcomers

Starting in 2014, the exclusion for filing tax returns for newcomers to Canada for both NETFILE and EFILE will be removed. As of February 2014, tax returns for the 2013 tax year will be able to be electronically filed for newcomers who immigrated to Canada in the tax year.

### Prior Year Returns

Starting in 2014, EFILE will accept returns for the 2012 tax year. In addition, CRA will be removing the exclusion on prior year returns for EFILE.

Prior year capabilities for NETFILE are being targeted for the 2015 filing season.

**(continued on page 10) ★**

## Changes to the SEND System

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### Send on RAC

Starting in February 2014, components usually found on SEND system will be on a new page in the RAC portal.

These components will be more detailed and include amounts where applicable. It will replace the current SEND web page. Future enhancements may include a web service and additional components.

### Modifications to the EC 20

As of February 2014, tax returns for the 2013 tax year will be able to be electronically filed for newcomers who immigrated to Canada in the tax year.

SEND will continue to set EC 20 so the discounters/Efilers will know the taxpayer is an immigrant in the tax year. CRA will make modifications to the EC 20 message which will read: "Our records show that this taxpayer immigrated or emigrated in the tax year. If he immigrated, the return is eligible for EFILE. If he emigrated, a paper return should be submitted."

### Calls to CRA's General Enquiries line

To reduce the number of calls to CRA's general enquiries line to obtain the applicable phone number of the administrator of the federal or provincial department, agency, or Crown Corporation who administers the program to which a debt is owed, when SEND encounters EISO debt on a taxpayer's account, SEND should access the EISO database and retrieve the appropriate telephone number and add it to the SEND message that is returned to the user.

When more than one phone number is available from the EISO database, EISO will determine the appropriate number(s) to be provided. ★

# Federal Legislative Changes for 2014

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## Inter-provincial calculation of CPP and QPP contributions and overpayments

A new Form RC381, *Inter-provincial Calculation of CPP and QPP contributions and overpayments*, will be used to calculate an individual's CPP and QPP contributions due and any resulting overpayment.

This form will be used by:

- individuals who reside in Quebec and earn employment income subject to CPP contributions or
- individuals who reside in a province other than Quebec and earn employment income subject to QPP contributions or
- individuals who contribute to both CPP and QPP.

## Wage-loss replacement plan income

New field 103, wage loss replacement contribution, has been added to page 2 of the T1 return for taxpayers to report contributions made to a wage-loss replacement plan shown in box 14 of T4 slips. These contributions will continue to reduce the amount reported on field 101, total employment income.

## First-time donor's super credit

For the 2013 to 2017 tax years, an individual may be able to claim a new, temporary non-refundable first-time donor's super credit.

If the individual is a first-time donor, he or she can claim up to \$1,000 of donations of money made after March 20, 2013 under the first-time donor's super credit on field 343 of Schedule 9.

This is in addition to the credit already allowed for these same donations that an individual and his or her spouse or common-law partner, have claimed on field 340 of Schedule 9.

To qualify as a first-time donor, neither the individual nor spouse or common-law partner can have claimed and been allowed a charitable donations tax credit for any year after 2007.

## Pooled Registered Pension Plan (PRPP)

For 2013 and subsequent tax years, a new voluntary retirement savings option, the Pooled Registered Pension Plan (PRPP), is available to employed and self-employed individuals who do not have access to a workplace pension plan or where a workplace pension plan does not exist.

## Tax related to non-purchase of replacement shares in a Quebec labour-sponsored fund

A special tax will be levied if an individual redeemed shares in a Quebec labour-sponsored fund in order to participate in the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP) but did not purchase replacement shares within the prescribed timeframe. This special tax will be included on field 418 of the federal return. ★

## IMPACT Newsletter Online

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Missed an issue? Previous editions can be viewed online at [www.efile.ca](http://www.efile.ca) in our PDF Library.

## 21st AGM Set for September 2014 in Calgary, Alberta

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**M**ark your calendars for the 2014 Annual General Meeting of the EFILE Association of Canada/Association de TED du Canada. The AGM will be held in **2014 in Calgary, Alberta.**

Registration for the meeting is not required and there is no cost to attend. Senior CRA managers will be there to take questions after the meeting, giving you the chance to share your views and get some answers directly from the CRA. ★

## EFILE by the Numbers

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Category	2012 Tax Year	% change from previous Tax Year
EFILE Returns	13,708,943	18.4 %
NETFILE Returns	6,713,353	21.8 %
EFILE Certified Software	31	21 %
Registered EFILERS	46,184	21.2 %
Discounted Tax Returns	811,402	-9.1 %
Registered Discounters	2,391	0.03 %

The use of the electronic medium continues to grow and now accounts for **76%** of all T1 Returns filed (double the rate of ten years ago). Not surprising, given the benefits of EFILING and CRA's push for the electronic medium (including limiting paper based returns filed by tax preparers through the use of fines: \$25 for tax preparers who paper file greater than 10 tax returns).

Notwithstanding the increasing use, there is general acceptance of the medium across taxpayer cohort groups: CRA data shows that the increase is across the board (the increased take-up has been with seniors, non-seniors and benefit recipients alike). This is the good news.

The bad news is with the data from the Pre-Assessment Reviews and Processing Reviews for EFILED returns (as seen on the "Percentage of EFILED returns Adjusted After CRA Review Table" on page 11). The high rate of adjustment is disconcerting.

Further, the data provided by the CRA for 2012 provides insight into why the changes were made: 31% of EFILE returns were adjusted as the result of unanswered letters to tax preparers and 65% result from ineligible or non-supported claims.

See the Best Practices – Avoiding the Pitfalls section on page 7 for a breakdown of the Common Reasons for Adjustments to EFILED Returns. ★

## A Primer on CRA Reviews

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The primary objective of CRA reviews is to maintain integrity of the self-assessment system and promote taxpayer education.

CRA reviews various income amounts, federal and provincial/territorial deductions, and credits on individual income tax returns to ensure that amounts are reported correctly and that they are properly supported.

### **Pre-assessment Review:**

Review various credits and deductions prior to issuing the Notice of Assessment (NOA). Peak time : February-July

### **Processing Review:**

Reviews conducted after the NOA is issued. Peak Time: August-December.

### **Matching Program:**

The reviews take place after the Notice of Assessment has been issued. In this program, information on an individual's income tax return is compared to information provided by third-party sources, such as employers or financial institutions. Peak Time: October-March.

### **Targeted Reviews:**

Use of complex scoring system involving various weighted factors. Scoring system used for all filing methods. Scoring system revised annually based on statistical analysis of review results.

### **Special Assessments Program:**

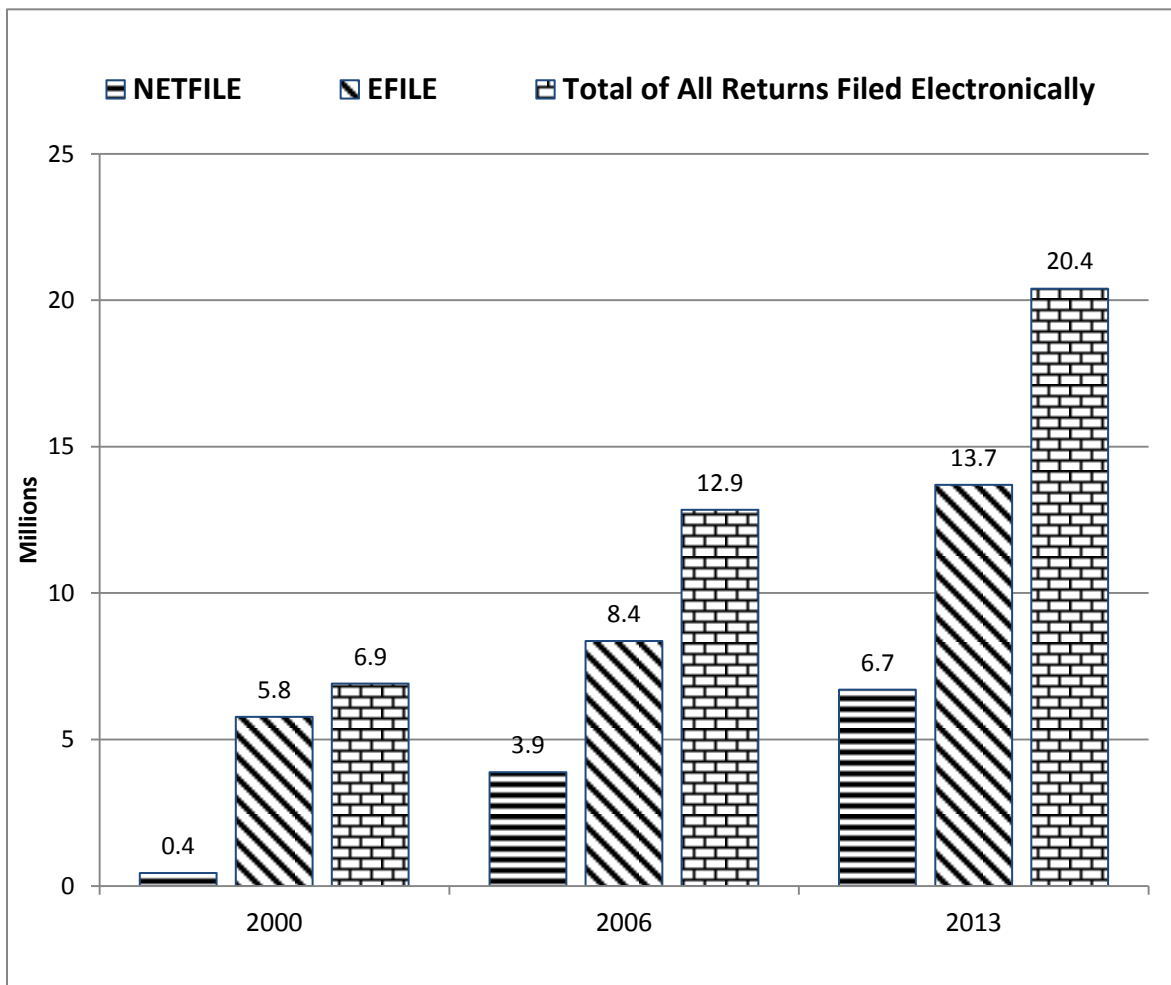
Reviews can take place before or after a Notice of Assessment has been issued.

The Special Assessments Program conducts an in-depth review of tax returns to identify and gather information on trends and situations in areas of non-compliance that may represent a risk to the self-assessment system.

All requests for information are sent directly to the taxpayer. This includes taxpayers who have authorized someone to act on their behalf such as a tax preparer. ★

# EFILE by the Numbers

<i>Program Year</i>	<i>EFILE</i>	<i>NETFILE</i>	<i>TELEFILE</i>	<i>Total</i>
2000	5,775,448	443,654	689,837	6,908,939
2001	6,036,399	1,363,571	660,113	8,060,083
2002	6,364,299	2,053,967	577,834	8,996,100
2003	6,855,468	2,435,971	644,889	9,936,328
2004	7,345,440	3,052,662	659,353	11,057,455
2005	7,808,663	3,484,840	616,563	11,910,066
2006	8,368,142	3,885,112	597,160	12,850,414
2007	8,812,576	4,120,790	523,035	13,456,401
2008	9,608,375	4,311,854	493,261	14,413,490
2009	10,234,240	4,633,833	445,067	15,313,140
2010	10,612,546	4,895,485	397,912	15,905,943
2011	11,161,292	5,215,101	365,107	16,741,500
2012	11,707,242	5,553,311	321,017	17,581,570
2013	13,708,943	6,713,353	0	20,422,296



# Best Practices: Avoiding the Pitfalls – Common Reasons for Adjustments to EFILED Returns

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As part of our effort to promote best practices, we provide insight into common mistakes made by tax practitioners when completing T1 tax returns based on CRA data.

Outlined below are the categories with the highest non-compliance rates based on the CRA Processing Review Program. The percentage indicates the number of times they are adjusted when reviewed by the CRA, along with the common reason for the adjustment.

## **Other Employment Expenses (51% are adjusted)**

Mostly due to ineligible expenses:

- Supplies (capital expenses)
- Work space in home (not required per agreement)
- Not required to pay for expenses per T2200, Declaration of Employment Conditions
- Required Forms and receipts not provided when requested.

## **Public transit (42% are adjusted)**

- Single ride passes not eligible.
- Receipts did not support amounts claimed.

## **Other Deductions (38% are adjusted)**

- Legal expenses incurred to establish, contest, or negotiate child or spousal support amounts are not eligible for deduction.

## **Moving expenses (37% are adjusted)**

- Temporary move therefore not eligible for claim.
- Personal expenses not eligible for claim.

## **Medical expenses other dependants (35% are adjusted)**

- Receipts not submitted or incomplete.
- Taxpayers also claimed Disability Tax Credit and Medical expenses for attendant.
- No attendant SIN provided.

## **Infirm dependants 18+ (33% are adjusted)**

- Someone else was claiming an amount on line 305 for the dependant.
- The net income was not considered when calculating the claim.

## **Medical expenses self, partner, child (29% are adjusted)**

- Letter from Doctor not provided when requested (for example, related to travel for medical purposes).
- Receipts not submitted or incomplete.
- Non-recognized or non-medical therapy claimed as expense.

## **Interest paid student loans (23% are adjusted)**

- Ineligible receipts or loan not eligible. Personal loans and line of credit do not qualify. To be eligible loan must be made under:
  - the Canada Student Loans Act;
  - the Canada Student Financial Assistance Act; or
  - a similar provincial or territorial government laws.

## **Education Amount (20% are adjusted)**

- The number of months claimed must agree with the number of months indicated on the T2202, T2202A, TL11A, TL11B, or TL11C. ★

# Contact Details

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To contact us write:

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## eT1013 - Update

It was a very successful filing season for eT1013s.

CRA data shows that 1.2 million electronic eT1013s were filed by over 10,500 EFILERS last year. Since inception in 2011, CRA has processed over 6 million electronic T1013s.

The really good news is that approximately 98% of electronically submitted T1013s are being processed automatically with no CRA intervention required, allowing virtual instant access to RAC.

The feedback to the EAC/ATC from tax practitioners is universal. Instant online access to client's accounts via RAC is a huge benefit.

Notwithstanding the great benefits of eT1013s, CRA still processed approximately 980,000 paper T1013s last year. Many of those were duplicates of the eT1013 submitted.

This causes a cascade of consequences, namely that duplicates bog down the system, causing delays in the processing of all T1013s (whether or not a duplicate). ★

### Electronic vs. paper T1013's

Electronically submitted T1013s		Paper T1013's
98% processed instantly year round	Vs.	Mailing delays
No mailing costs	Vs.	Postage costs
Immediate processing = Instant access to Represent a Client	Vs.	No instant processing
5 day service standard	Vs.	20 day service standard
Upfront warning messages	Vs.	Taxpayer contact required
"Friendly" error messages	Vs.	Rejected forms

## New e-submission messages for eT1013s

More information to tax preparers about the potential outcomes of their transmissions will be available in the new year. CRA is introducing two new codes for the eT1013: W101 and W102. Outlined below are the codes and the messages you will receive. ★

**W101** – Thank you for using the e-submission service. Your submission has been accepted for processing, however, it will require additional processing time.

If information is missing and the authorization cannot be updated to the taxpayer's account, the Canada Revenue Agency (CRA) will strive to obtain the required information directly from the taxpayer.

The CRA seeks to process this form within five business days. After this period, please review your client list in the Represent a Client portal to confirm that your submission has been processed.

**W102** – Thank you for using the e-submission service. Your submission has been accepted for processing, however, the Canada Revenue Agency (CRA) requires additional information before the form can be processed. The following are some of the possible causes and potential resolutions:

If the taxpayer is deceased or the T1013 is signed by someone other than the taxpayer, ensure all required legal documents (Last Will and Testament or Power of Attorney, etc.) are sent the taxpayer's Tax Centre without delay.

The submission of the T1 return or the updating of a taxpayer's address may also allow for the updating of the electronically submitted T1013.

This information must be received by the CRA within six months of the signature date on the form submitted or it will not be processed.



# T1013 Tips and Tricks – Reducing the Need for Manual Processing by the CRA

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A common reason why T1013s continue to require CRA's manual intervention is related to the use of the legal signature checkbox.

Below is a checklist on how to fill out the T1013 when it is not the taxpayer who is signing the form.

## Deceased Taxpayer - Single Executor

Ensure that a copy of the legal document that identifies the executor who will sign the T1013 is on file with the CRA and the executor has been updated to the deceased taxpayer's account prior to the submission of the T1013.

When completing the form:

- SIN, first name and last name are that of the deceased taxpayer;
- Select "Yes" for the Legal Representative Signature checkbox;
- Enter the name of the executor in the Print Name field of the T1013 as ex. "Gregg Appleseed";
- Ensure that the executor has signed the form and retain it in your records for 6 years.

## Deceased Taxpayer - Joint or Multiple Executors

Ensure that a copy of the legal document that identifies the joint or multiple executors who will sign the T1013 is on file with the CRA and the executors have been updated to the deceased taxpayer's account prior to the submission of the T1013.

When completing the form:

- SIN, first name and last name are that of the deceased taxpayer;
- Select "Yes" for the Legal Representative Signature checkbox;
- Enter the names of the executors in the Print Name field of the T1013 as ex. "G. Appleseed, K. Appleseed and M. Smith – Joint Executors" - You have a maximum of 60 characters to do this.
- Have all executors sign the form and retain it in your records for 6 years.

## Power of Attorney

Ensure that a copy of the legal document that identifies the Power of Attorney who will sign the T1013 is on file with the CRA and the POA has been updated to the deceased taxpayer's account prior to the submission of the T1013.

When completing the form:

- SIN, first name and last name are that of the taxpayer;
- Select "Yes" for the Legal Representative Signature checkbox;
- Enter the name of the Power of Attorney in the Print Name field of the T1013 as ex. "Jessica Martel";
- Have the Power of Attorney sign the form and retain it in your records for 6 years.

## Taxpayer is under the age of 16

SIN, first name and last name are that of the under aged taxpayer.

When completing the form:

- A parent or guardian must sign the form.
- Select "Yes" for the Legal Representative Signature checkbox.
- Enter the name of the parent / legal guardian in the Print Name field of the T1013 as "Jane Smith - Mother" or "John Smith - Father".
- Have the parent or legal guardian sign the form and retain it in your records for 6 years. ★

## Rational for Elimination of EFILE Online Plus

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Starting in 2014 CRA is changing its EFILE services: batch processing and acknowledgement retrieval will no longer be available through EFILE Online Plus.

This coincides with the extension of the EFILE filing season to year round. Note that Stockpiling will also no longer be available.

The EOL Plus website will only have the following options: Efiler registration, renewal, account maintenance and transmission history. SEND will still be available through the web pages until start-up of the T1 filing season when it will migrate to the RAC system.

Currently there are two types of EFILE systems: EFILE Online (EOL) and EFILE Online Plus (EOL Plus). EOL uses real time, one-at-a-time transmission, and EOL Plus allows for batch transmissions of up to 30 returns at a time.

According to the CRA, benefits of eliminating the batch filing function of EOL Plus include:

- Efilers who use EOL Plus batch filing must wait hours to receive acknowledgement that their returns have been filed. EOL provides faster service through real-time acknowledgement;
- The number of returns sent to EOL is significantly higher than the number sent to EOL Plus, and almost 25% of batches to EOL Plus contain three returns or less. Eliminating the less-used service means that the CRA will now be able to invest its resources in removing exclusions to EFILE --for example, the ability to file prior-year returns will be offered for EOL in February 2014;
- Both software developers and the CRA will benefit from a reduction in inconsistencies and maintenance costs;
- Many software developers are re-programming their EOL products to reproduce the batch filing process. ★

## New in 2014 (Con` t)

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### RC 59 Web Form

Yes, an online version of the RC59 is nearly here. CRA is planning to implement this functionality in April 2014.

The new service will be within the RAC system and allow you to complete and submit a business authorization request (called the RC59 Business Consent form) online on behalf of a business owner.

CRA foresees the process for authorization to be as follows:

- 1) Data is entered into Web Form RC59 within the RAC system;
- 2) Web Form RC59 is then printed and signed;
- 3) Web Form RC59 is then e-submitted – this must be done within 60 days or else you have to redo the process.

### Ontario Trillium Benefit

Beginning with the 2013 tax year, individuals residing in Ontario will have the option of deferring receipt of their annual Ontario Trillium Benefit entitlement to the last month of the benefit year.

For example, an individual can elect to receive his/her 2014 Ontario trillium benefit entitlement that exceeds \$360 as one payment in June 2015 instead of receiving monthly payments from July 2014 to June 2015.

### Saskatchewan graduate tax exemption amount

The Saskatchewan graduate tax exemption amount has now expired and has been removed from Form SK428, *Saskatchewan Tax*.

### BC shipbuilding

Eligible BC shipbuilding and ship repair industry employers that claim the new shipbuilding tax credits will no longer be able to also claim the existing BC training tax credits for employers. This was only permitted during the transition year (2012 tax year). ★

## Percentage of EFILED returns Adjusted After CRA Review Tax Year 2012

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Top Tax Return Adjustments (2012)	EFILE	PAPER
Other employment expenses	51 %	53 %
Public transit amount	42 %	51 %
Other deductions	38 %	42 %
Moving expenses	37 %	44 %
Medical expenses other dependants	35 %	27 %
Infirm dependents 18 or older	33 %	41 %
Medical expenses self	29 %	25 %
Interest paid on student loans	23 %	16 %
Education amount	20 %	15 %
Additional deductions	20 %	25 %

## EAC/ATC Marketing

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On your letterhead and in your advertising include the EAC/ATC logo.

To obtain a digital copy, email [swatson@efile.ca](mailto:swatson@efile.ca)

**MEMBER**



**EFILE Association of Canada /  
Association de TED du Canada**



# EFILE Association of Canada / Association de TED du Canada

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