

Common Tax Filing Errors

CPA Canada-CRA February 16, 2016 Webinar

Below are links on the Canada Revenue Agency website relating to common errors. They relate to different programs within CRA. These error listings highlight the difference between the T1 common adjustments that are detected through the CRA's systems validation programs versus the common errors of small and medium enterprises (SME) that are detected via the CRA's audit programs.

- [Common T1 adjustments](#)
- [Common reporting errors](#)
- [CRA Tax Tip: Most common tax mistakes to avoid](#)

With respect to specific programs within the Small and Medium Enterprises Directorate, the CRA has identified common errors through the following sources:

SME Research Audit Program

This program is conducted periodically to determine base levels of compliance throughout the SME population. The five most common adjustments found during this review related to:

- total revenue
- vehicle expenses
- utilities expenses
- capital cost allowance
- business-use-of-home

Industry Campaign Approach

The CRA is also running its Industry Campaign Approach (ICA) - the first campaign was directed toward SMEs in the Mining and Oil and Gas Support Services sector.

The [ICA website](#) also identifies five common errors in the [Mining and Oil and Gas Support Services sector](#) and provides information on how they can be avoided:

- [Vehicle expenses](#)
- [Work-space-in-the-home expenses](#)
- [Office supply expenses](#)
- [Meals and entertainment expenses](#)
- [Advertising](#)

Letter writing campaign

As detailed on the CRA's [webpage](#), the CRA's Letter Writing Campaign in 2016 has a total of 3 types of letters that focus on common errors: business losses, rental losses and employment expenses claimed against T4 commission income.