

Dear friends,

It's tax time again and this years' deadline is April 30, 2019. As this date draws close, I have included some of the new tax tips and deductions available to Canadians on the back pages of this mailing. You can see all ten tax tips at my website at <a href="www.brianmasse.ca">www.brianmasse.ca</a> under the "community mailings" tab.



# Some things to remember:

- Most Canadians' income tax and benefit returns are due on April 30, 2019. Self-employed individuals have until June 15, 2019 to file their returns. Since June 15, 2019 falls on a Saturday, the CRA considers your return to be filed on time, if the CRA receives it by or it is postmarked midnight June 17, 2019. However, if you have a balance owing, you must pay it by April 30, 2010
- From now until April 30, 2019, the CRA will be offering extended evening and weekend hours for individual tax enquiries. Approximately 3,000 telephone agents will be available Monday to Friday (except holidays) from 9 am to 9 pm (local time), and from 9 am to 5 pm (local time) on Saturdays (except Easter weekend) to serve as many people as possible. This automated service will remain available 24 hours a day, 7 days a week.
- By February 11, 2019, the CRA will have mailed the income tax package to individuals who filed on paper the previous year. The new all-in-one 2018 income tax package is improved with simplified language, enhanced information on forms and has a more user-friendly design. If you did not receive this, and you file by paper, please call CRA: 1-800-959-8281.

- In addition to the mail out, a limited quantity of tax packages will still be available at Canada Post and Service Canada locations. Canadians will also find information to order these products by phone: 1-800-959-8281.
- Individuals with a modest income and a simple tax situation may be eligible to have their tax return completed for free through the Community Volunteer Income Tax Program. Free tax clinics are offered across Canada during March and April, with some open year-round. To find one nearest you please visit: <a href="https://apps.cra-arc.gc.ca/ebci/oecv/external/prot/cli\_srch\_01\_ld.action">https://apps.cra-arc.gc.ca/ebci/oecv/external/prot/cli\_srch\_01\_ld.action</a>.

Lastly, please do not hesitate to contact my office if you have any questions and we will get you the information you need. Call my team at 519.255.1631 or email <a href="mailto:brian.masse@parl.gc.ca">brian.masse@parl.gc.ca</a>. Stay in touch!

Brian Masse MP Windsor West

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# **Beware of CRA Scams**

Scammers posing as Canada Revenue Agency (CRA) employees continue to contact Canadians, misleading them into paying false debt. These persistent scammers have created fear among people who now automatically assume that any communication from someone representing the CRA is not genuine.

This tax tip will remind Canadians that the CRA does indeed contact taxpayers by phone, email and mail for legitimate reasons. The following tips will help Canadians identify legitimate communications from the CRA.



# **Tax Tips for Workers and Small Businesses**

# **Working Income Tax Benefit**

The working income tax benefit is a refundable tax credit intended to provide tax relief for eligible working low-income individuals and families who are already in the workforce and to encourage other Canadians to enter the workforce. Eligible individuals can apply for advance payments for this credit.

### **Credits for Tradespersons**

Employed tradespersons may be able to deduct the cost of eligible tools purchased in 2018. An eligible tool is a tool that (1) you bought to use in your job as a tradesperson and was not used for any purpose before you bought it; (2) your employer certified as being necessary for you to provide as a condition of, and for use in, your job as a tradesperson; and (3) is not an electronic communication device (like a cell phone) or electronic data processing equipment (unless the device or equipment can be used only for the purpose of measuring, locating or calculating). Apprentice mechanics can qualify for this deduction.

#### **Lower Taxes for Small Business Owners**

When a small business passes from one generation to the next, the property or shares are subject to Capital Gains Tax. The gross allowable lifetime limit is \$848,252.

# **Apprenticeship Job Creation Tax Credit**

Employers who employ an eligible apprentice in a skilled trade in the first two years of an apprenticeship contract (registered with the federal, provincial, or territorial government) can be eligible to receive a non-refundable tax credit equivalent to 10 per cent of the salaries and wages paid to the apprentice. This can translate into tax savings for an employer of up to \$2,000 per eligible apprentice.





#### **E-MAIL SCAMS**

#### The CRA may

 Email you a link to a CRA webpage, form, or publication that you ask for during a telephone call or a meeting with an agent (this is the only case where the CRA will send an email containing links)

#### The CRA will NEVER

- Demand immediate payment by Interac etransfer, bitcoin, prepaid credit cards or gift cards from retailers such as iTunes, Amazon, or others
- threaten you with arrest or a prison sentence