

**Do you have tax questions? We have the answers.  
Quick and easy!  
[www.cra.gc.ca](http://www.cra.gc.ca)**

## Step 1 – At first glance

When you first enter our Web site, you will be asked to choose a language:  
English or French.



Click on English or French, and you will go to the Web site in your language of choice.

## Note

We are continually improving our Web site. The images in this brochure may be different from what you see on your screen; however, the instructions for navigating the site remain the same.

## Step 2 – Our home page

This is what our home page will look like when you enter our Web site.



**Canada.ca**

Canada Revenue Agency  
Agence du revenu  
du Canada

Préparez	Contactez-nous	Aidez	Recherchez	Canada.ca
Information fiscale	Modelez-vous	Évaluation d'entreprises	Évaluation d'entreprises	Vos droits et obligations
Mon avis	Mon avis	Mon avis	Mon avis	Mon avis

**Welcome to the Canada Revenue Agency (CRA)**

Individuals	Business	Other
<a href="#">About the CRA</a>	<a href="#">Payroll tables - CPFB1</a>	<a href="#">2004 Tax package</a>
<a href="#">About the Minister</a>	<a href="#">T4 Slip and Summary</a>	<a href="#">All rights reserved</a>
<a href="#">News releases</a>	<a href="#">About payroll</a>	<a href="#">Ordering forms and publications</a>
<a href="#">Job opportunities</a>	<a href="#">GST/HST</a>	<a href="#">Information and resources</a>
<a href="#">Resolving disputes</a>	<a href="#">Business registration</a>	<a href="#">International and multicultural</a>
<a href="#">Disclosures</a>	<a href="#">Cooperatives</a>	<a href="#">Aboriginal peoples</a>
<a href="#">Privacy and security</a>	<a href="#">Sole proprietorships and partnerships</a>	<a href="#">Contact offices</a>
<a href="#">Programs</a>	<a href="#">E-commerce</a>	<a href="#">Tax professionals</a>
<a href="#">Charities</a>	<a href="#">More topics for businesses...</a>	<a href="#">Prosecutions</a>
<a href="#">Child and family benefits</a>		<a href="#">More topics...</a>
<a href="#">CPB and D</a>		
<a href="#">Excise duties</a>		
<a href="#">Excise Duties and special levies</a>		
<a href="#">GST/HST</a>		
<a href="#">Income tax</a>		

**Highlights**

**FOCUS**

**Recent 2005**  
[Business Income vs. Salaries](#)  
[First Nations Advisory Committee](#)  
[Taxation Related Errors](#)

**OTTB**  
[OTTB payments](#)  
 Last Feb 19, 2006 Next Mar 16, 2006

**GSTR1**  
[GSTR1 credit payments](#)  
 Last Jan 5, 2006 Next Apr 6, 2006

**RETHIEF**  
 Allows you to file your personal income tax and benefit return directly to the CRA, using the Internet.

**My Account for Individuals**  
 Instant access to your personal income tax and benefit account information.

Along the top of the page, there is a series of links to other Web pages, both inside and outside our Web site. There is also a "Home" button, which will always take you back to the home page.

In the centre of the page, we now have quick links to the most popular topics. These topics are subject to change.

We have also added highlights, which are topics that are relevant to the day. Click on them, and you will go to the topics described.

Along the left side of the page are general interest topics on various subjects.

Here is where you can find more information on our featured electronic services.

## Step 3 – What type of information are you looking for?

The screenshot shows the CRA's homepage with a red and white header featuring the Canadian flag and the text "Canada Revenue Agency Agence du revenu du Canada". Below the header is a navigation menu with links: Home, Contact us, Help, News, and Canada Site. A search bar is also present. The main content area has three columns: Individuals, Business, and Other. The Individuals column includes links like My Account, Tax tips, Certified tax software, Paying electronically, About your tax return, Change your address info, Self-employed, My topic's tax, and Individuals... The Business column includes links like Payroll topics - CPP/HST, TDskip and summary, About payroll, GST/HST, Business registration, Corporations, Sole proprietorship/partnerships, E-commerce, Business topics for Business..., and More topics... The Other column includes links like 2004 Tax package, Attitudes, Ordering forms and publications, International and non-resident, Aboriginal peoples, Treaty nations, Tax professionals, Publications, and More topics... Below the main content are sections for "Highlights", "FOCUS" (Budget 2005), "CCTB payments", "GST/HST credits", "NETFILE", and "My Account for Individuals".

Our home page provides information for our many different client groups.

In the centre of this page, you can click on the word or phrase that best describes the type of information you are looking for.

For example, if you wanted information about your personal income tax return or another subject relating to individuals, you would go to the “Individuals” column, and choose the topic that relates to you or choose “More topics for Individuals” to see more options.

If you wanted to find out about filing your corporate return or another subject relating to business, you would go to the “Business” column, and choose the topic that relates to you or choose “More topics for Business” to see more options.

## Step 4 – Exploring within our Web site.

There are many ways for you to explore our Web site. Our goal is to bring you to the information you require as quickly and easily as possible.

The screenshot shows the "Explore for Individuals" section of the CRA website. On the left is a sidebar with links: Home to Home, Individuals, Aboriginal peoples, Partners, Families, Indigenous peoples, People with disabilities, Self-employed, Seniors, Quebec, Tax professionals, International and non-resident. The main content area has a search bar: "Search for topics alphabetically:" followed by a blue arrow button and a dropdown menu "Select a letter: A B C D E F G H I J K L M N O P Q R S T U V W X Y Z". Below the search bar is a section titled "Explore for individuals" with four boxes: "My account: your tax return" (information to get, complete, and send in your tax return, including payments, refund, and more), "My account" (online service to access your specific tax information), "Changing your address" (how to inform the CRA of a change of address when you move), and "Direct deposit" (how to set up or change your direct deposit information). Each box contains a blue underlined link to more detailed information.

In the centre of the page, you can select a letter from the alphabetical index. For each letter of the alphabet, we have a list of topics both in technical terms and in common language.

You can also choose one of our most popular topics, which appear in blue underlined text. Clicking on the topic will take you to a page that explains the topic in more detail.

You can choose from the left-hand menu to return to our home page or to go to specific pages in our Web site.

The alphabetical index is an efficient way to navigate our Web site.

Canada Revenue Agency Services

French Contact us Help Search Canada Site

about us Media centre Home and visitor info Business services Forms and publications

Individuals

### Topics for letter S (Individuals)

To get a list of topics organized in alphabetical order, select or type a letter.  
Select a letter  Go

- Safety deposit boxes
- Salary Employment income
- Salary expenses for an Assistant
- Sales tax credit, Saskatchewan
- Saskatchewan Child Benefit
- Saskatchewan Pension Plan Reduction
- Saskatchewan Prairie Plan payments (Other kinds of income)
- Saskatchewan Sales Tax Credit
- Schedule 1 - Federal Tax
- Schedule 2 - Federal Amounts Transferred From Your Spouse or Common-Law Partner
- Schedule 3 - Capital Gains (or Losses)
- Schedule 4 - Statement of Investment Income
- Schedule 5 - Details of Dependant
- Schedule 7 - RRSP Unused Contributions, Transfers, and RIFs in LLP Activities
- Schedule 8 - CPP Contributions as Self-Employment and Other Earnings
- Schedule 9 - Dividends and SR&E
- Schedule 15 - Provincial, Territorial and Education Amounts
- Scholarships, bursaries, traineeships, study grants, and artist's project grants
- Self-Employment income
- SARAR
- Senior's Benefit - Newfoundland and Labrador
- Semantic pub/Uniting allowances
- SIN - Social Insurance Number

If you are looking for a form or publication, click on the "Forms and publications" button located in the menu bar at the top of any of our Web pages.

Canada Revenue Agency Services

French Contact us Help Search Canada Site

about us Media centre Home and visitor info Business services Forms and publications

Forms and publications

#### Tax packages

Each package includes the guide, the T1 return, and related forms and schedules.

#### All forms listed by form number

A comprehensive list of all CRA forms by form number. Forms are printed on typed documents with blank spaces for inserting required information. Please note that all form numbers start with a letter (e.g., T1-HR).

#### All publications listed by publication number

A comprehensive list of all CRA publications by publication number. Publications provide information on a topic and/or instructions for filling out forms.

#### Document types

A comprehensive list of all CRA documents by document type. Forms, guides and pamphlets, schedules, interpretation bulletins, information circulars, legislation, delegation instruments, news.

#### Topics

Selected forms and publications listed by topic: Capital gains, day care, registered plans, training, more...

#### Client groups

Selected forms and publications listed by client group: People with disabilities, farmers, seniors, non-residents, veterans, students, writers to Canada, more...

Simply select the first letter of a topic you are interested in and click on "Go."

A list of topics that begin with the letter you selected will be displayed.

Click on the topic that interests you, and you will be taken to the page that explains the topic in more detail.

The forms and publications are grouped by number, by document type, by topic, and by client group.

To see a comprehensive list of the forms or publications, select one of the groups listed.

To view the guide, return, or related forms or schedules for the current or a previous year, select the Tax packages topic.

We also have pages that provide specific information designed to meet the needs of certain groups. Below we have provided an example for "Seniors 55 and up".

The screenshot shows the "Seniors 55 and up" page. At the top, there's a menu bar with links like "Home", "About us", "Contact us", "Help", "Search", and "Canada Site". Below the menu, a sidebar on the left lists "Topics for Seniors" such as "What's new", "Service des Seniors", "Old Age Security and Canada Pension Plan", and "Tax Treaty". The main content area has a heading "Topics for seniors 55 and up" and contains several boxes with links to specific topics like "Do you have to file a tax return?", "Paying your pension by instalments", "RSP options when leaving RR", and "Attending care homes paid in retirement home". At the bottom, there are sections for "Guides, Forms and Publications", "Seniors", "Government Partners", "Seniors Canada Online", and "Canada Pension Plan".

You also have the option of searching for information on our Web site using the search Web page. The search button is located in the menu bar at the top of each page. This allows you to access the search option on any page in our Web site.

The screenshot shows the search interface. It features a "Search" bar at the top with dropdown menus for "Select a letter" and "Select a topic". Below the search bar, there are three main search options: "Search by topic and keyword", "Search for a form or publication by its title or number", and "Search the entire CRA Web site". Each of these sections has its own input fields and search buttons. Arrows point from the text descriptions on the right to each of these three search sections.

If you go to one of these customized pages and you realize that the information is not for you, you can go back to any previous page either by clicking on one of the topics on the left side of the page or by clicking on your "Back" button in your Web browser.

At the bottom of the page, you will find links to Web sites for other government departments and agencies. These pages are set up by the Government as part of the Government On-Line Initiative.

You can search by topic. Simply select a letter from the alphabetical index. For each letter of the alphabet, we have a list of topics both in technical terms and in common language.

If you are looking for a form or publication for the current or a previous year, you can search for it by title or document number.

There is also a simple search option, which allows you to search for key words in a document.

Now that you know how to get around in our Web site, sit back, navigate, and learn!