

Helping Small Businesses by
Reducing the
Compliance Burden

Final Report on Action Items

November 2008



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

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Message from the Commissioner



The Canada Revenue Agency's (CRA) Action Task Force on Small Business Issues was created to ensure that the administrative policies and practices of the CRA impose the least burden possible on small businesses, while providing the CRA with the information it needs to confirm compliance with tax-related regulations and to identify and effectively address instances of non-compliance.

In March 2007, *Helping Small Businesses by Reducing the Compliance Burden*, the report of the Action Task Force, identified 61 items that the CRA committed to action to reduce the compliance burden on small businesses.

The recommendations struck an important balance between reducing red tape and maintaining the integrity and fairness of Canada's taxation system. I fully endorsed the recommendations of the Action Task Force, and committed to implementing them.

This report, the *Final Report on Action Items*, shows the CRA's progress on each of the action items. I am proud of the achievements of the CRA that are documented in this report.

Introducing a systemic approach to burden reduction across the CRA was one of the mandates of the Action Task Force on Small Business Issues. This report shows not only our progress on action items, but also the numerous complementary measures that have been initiated. These complementary measures are indicative of how burden reduction is becoming systemic. I have also witnessed a "culture shift" across the organization. Reducing the administrative burden on small business is prevalent in our strategic plans, in the principles of service delivery, business transformation, and increasingly systemic in our daily operations.

We are not done with our efforts to make meaningful reductions in the burden imposed on small businesses. As shown in the report, many of the action items are ongoing, and will continue to be in the years to come, because they should become part of our day-to-day business. We will continue to report on our progress in burden reduction in the Annual Report to Parliament.

I would like to again thank the members of the Action Task Force on Small Business Issues for contributing their time, effort, and wisdom to the important issue of burden reduction.

William V. Baker
Chair, Action Task Force on Small Business Issues
Commissioner and Chief Executive Officer
Canada Revenue Agency

Highlights

The CRA Action Task Force on Small Business Issues was created in August 2006. Its mandate was to identify which of the CRA's administrative practices imposed the greatest burden on small businesses, develop solutions to reduce the burden, and introduce a systemic approach to burden reduction across the CRA. This report contains the progress on the Task Force's recommended action items.

The CRA committed to focus its efforts in three key areas:

1. Simplify, improve and, where appropriate, reduce the frequency of small business interactions with the CRA;
2. Improve how and when the CRA communicates with small businesses; and
3. Make burden reduction systemic within the CRA.

Of the 61 action items contained in the *Helping Small Businesses by Reducing the Compliance Burden* report that was published in March 2007, 31 are now complete and 30 are ongoing. The examples of successful progress are many. Here are just a few highlights:

- A simplified claim form for the Scientific Research and Experimental Development (SR&ED) program, and a self-assessment tool to help businesses determine their eligibility for the tax credit are now available. These will help to simplify and streamline SR&ED claims.
- My Business Account (MyBA) continues to expand so that businesses can see more information and take more actions on their CRA accounts online. Business owners can also now electronically authorize third-party representatives to access business account information and transact on their behalf.
- Changes were made that significantly reduced the number of potential discrepancies being referred to employers via Pensionable and Insurable Earnings Review (PIER) reports.
- There are online calculators for employee income tax withholdings and employer and employee Canada Pension Plan (CPP) and Employment Insurance (EI) contributions; employee benefits from the use of an employer-provided vehicle; and non-resident tax to be deducted from certain amounts paid to non-residents of Canada. The online calculators provide precise calculations without having to purchase or download calculation software.
- The combined audit program has expanded, meaning more businesses will have a single auditor examine their books for both income tax and the Goods and Services Tax/Harmonized Sales Tax (GST/HST) purposes. This lessens the frequency of, and reduces the business time spent on, auditors' visits.
- The goal to reduce the paperwork burden of administrative requirements and information obligations by 20 per cent by November 2008 was exceeded. Filing frequencies have been reduced and information that is not absolutely required or is available elsewhere has been removed from forms.
- A performance measurement framework allows the CRA to demonstrate progress in burden reduction through analyzing time and monetary costs of compliance against a range of indicators.

- The CRA began administrating corporation taxes on behalf of Ontario. Under the single administration of federal and provincial corporation taxes, Ontario companies will benefit from a single tax return, one set of rules, one audit, one appeals process, and a single point of contact.

The CRA remains committed to addressing burden reduction in the years to come in a manner consistent with its accountability for tax compliance, revenue collection, taxation data collection, and systemic approach to burden reduction.

Report on Action Items

Focus 1: We will simplify, improve, and, where appropriate, reduce the frequency of small business interactions with the CRA.

1.1 Actions taken or underway

<p>1.1.1</p> <p><i>Completed</i></p>	<p><i>The CRA is currently developing a simplified claim form for the Scientific Research and Experimental Development program, as well as a self-assessment tool to help claimants determine potential eligibility for this program.</i></p> <p>Revised form T661, Scientific Research and Experimental Development (SR&ED) Expenditures Claim, and the self-assessment tool are available at www.cra.gc.ca/sred.</p>
<p>1.1.2</p> <p><i>Ongoing</i></p>	<p><i>In September 2006, the CRA introduced a new online service called My Business Account to provide business owners with faster, more accessible, and more transparent government service. Through My Business Account, business owners can request a Canada Pension Plan/Employment Insurance ruling, register a formal dispute (objection), file a corporation income tax return, make certain online requests, and view account balances for corporation tax, excise duties and taxes, among other features. The CRA will continue refining and expanding the functionality of this service.</i></p> <p>The functionality of MyBA was expanded in April and October of 2007 and April and October 2008. Additional enhancements are planned for 2009.</p>
<p>1.1.3</p> <p><i>Ongoing</i></p>	<p><i>The Government of Canada and the Government of Ontario recently signed an agreement to have the CRA administer corporation taxes on behalf of that province. The Corporate Tax Administration for Ontario (CTAO) initiative is expected to benefit hundreds of thousands of businesses throughout the province of Ontario. This initiative will be developed and implemented over several years.</i></p> <p>In June 2007, Bill 174 received Royal assent through the Ontario Legislature to implement the <i>Taxation Act 2007</i>, allowing the CRA to administer Ontario corporation income tax, corporation minimum tax, corporation capital tax, and the Ontario special additional tax on life insurance corporations, for tax years ending after 2008. In February 2008, the CRA began receiving combined federal and provincial instalment payments for the tax years ending in 2009 and will process single, harmonized returns for Ontario corporations in 2009. In January 2009, the CRA will become the single point of contact for all matters relating to Ontario provincial corporation income tax.</p> <p>The CRA is also providing some services to Ontario for tax years ending before December 31, 2008. As of April 2008, the CRA assumed responsibility for the Ontario Ministry of Revenue's (OMoR) tax audit and objections, rulings, and advisory functions.</p>

Focus 1: We will simplify, improve, and, where appropriate, reduce the frequency of small business interactions with the CRA.

1.1 Actions taken or underway

<p>1.1.4</p> <p><i>Ongoing</i></p>	<p><i>The CRA will continue to coordinate its compliance activities and expand its risk management practices to minimize the disruption on small business taxpayers. For example, plans to introduce integrated enforcement teams and increase the coordination of federal and provincial audits under the Corporate Tax Administration for Ontario (CTAO) are well underway. Also, the CRA recently expanded its combined audit program, which reduces the inconvenience, and costs to small businesses by having a single auditor review the same records for both income tax and GST/HST purposes. We will build on these initiatives and others as part of our program process, giving due consideration to the needs of small businesses.</i></p> <p>As of April 3, 2008, CRA auditors began conducting integrated audits, examining both the federal and provincial returns during the same audit visit.</p> <p>A two-year pilot of integrated enforcement teams conducting combined audits was completed March 31, 2008. The results of the pilot are still under evaluation. Decisions regarding the expansion of this pilot should be finalized by March 31, 2009.</p>
<p>1.1.5</p> <p><i>Ongoing</i></p>	<p><i>The CRA will continue to work with the Department of Finance and our provincial and territorial partners to expand the adoption of the Business Number (BN) as a national business identifier. To date, the provinces of Nova Scotia, New Brunswick, British Columbia, and Manitoba have adopted the BN for their provincial programs.</i></p> <p>The province of Ontario is now using the BN as their identifier in over 30 programs. The Department of Finance has drafted legislation to enhance the CRA's ability to exchange information with municipalities, Aboriginal Governments, boards, and commissions. In particular, this will assist the provinces of British Columbia and Manitoba who are actively working with their municipalities to adopt the BN.</p>

Focus 1: We will simplify, improve, and, where appropriate, reduce the frequency of small business interactions with the CRA.

1.1 Actions taken or underway

<p>1.1.6</p> <p><i>Ongoing</i></p>	<p><i>The CRA works closely with our provincial and territorial counterparts to identify ways to reduce the burden on small businesses. For example, the Ontario Ministry of Finance has adopted the practice of accepting the CRA's Canada Pension Plan/Employment Insurance rulings on the employee/employer relationship for purposes of administering their Health Tax. As a result, businesses avoid unnecessary work and the conflict of differing opinions at two levels of government.</i></p> <p>The CRA actively participates on the OMoR, Small Business Advisory Committee, the Canada Ontario Business Service Centre Managing Partners Board, and the Ontario Tax Liaison Group.</p> <p>The OMoR and the CRA will discuss the possibility of the CRA taking on the rulings workload related to the Ontario Employer Health Tax. The CRA is willing and able to do so. If Ontario agrees, the CRA will be in a better position to pursue similar initiatives with other provinces.</p> <p>The Quebec region meets regularly with its provincial counterparts. A joint task force was created with Revenu Québec to define the various stages in the collection process and to identify the common steps that would help to harmonize and co-ordinate those activities. At the same time, a group will be created to share the regional audit plan, in order to improve risk management.</p>
<p>1.1.7</p> <p><i>Ongoing</i></p>	<p><i>The CRA actively participates in initiatives to reduce the paperwork burden at both the federal government and CRA levels. For example, the CRA is an active member of Industry Canada's joint public/private sector Advisory Committee on Paperwork Burden Reduction.</i></p> <p>The CRA contributed to the second Advisory Committee on Paperwork Burden Reduction (ACPBR) Progress Report published in May 2008.</p> <p>The CRA was one of 13 federal agencies and departments participating in the Government of Canada 20% Burden Reduction Initiative co-ordinated by Industry Canada on behalf of the ACPBR.</p>

Focus 1: We will simplify, improve, and, where appropriate, reduce the frequency of small business interactions with the CRA.

1.1 Actions taken or underway

<p>1.1.8</p> <p><i>Ongoing</i></p>	<p><i>The CRA will continue to work with Service Canada to identify ways of reducing the number of Pensionable and Insurable Earnings Review (PIER) reports generated to employers.</i></p> <p>Changes have been made to the system that identifies PIER discrepancies. These changes have significantly reduced the number of potential discrepancies being referred to employers via PIER reports.</p> <p>The CRA is looking at having the T4 Desktop and Web form systems do a rudimentary check for of CPP and EI contribution deficiencies when the T4 Information return is filed allowing filers to correct possible deficiencies, reducing potential PIER reports.</p> <p>The CRA continues to look at ways to identify discrepancies in advance so as to reduce PIER reports.</p>
<p>1.1.9</p> <p><i>Completed</i></p>	<p><i>In August 2006, the CRA created the Action Task Force on Small Business Issues. Its members examined a variety of sources such as survey results, and presentations from both private and public sector officials to identify which of the CRA's administrative practices impose the greatest burden on small businesses. The results of the Statistics Canada Survey of Regulatory Compliance Costs were of particular significance. The members identified specific initiatives to be undertaken by the CRA to reduce this burden, which are contained in this report.</i></p> <p><i>Helping Small Businesses by Reducing the Compliance Burden</i>, the report of the CRA's Action Task Force on Small Business Issues was released on May 27, 2007.</p> <p>The CRA reconvened the Action Task Force in November 2008 to deliver the <i>Interim Report on Action Items</i> and is now providing the <i>Final Report on Action Items</i>.</p>

Focus 1: We will simplify, improve, and, where appropriate, reduce the frequency of small business interactions with the CRA.

1.2 Actions planned for 2007-2008

<p>1.2.1</p> <p><i>Completed</i></p>	<p><i>In 2007, new federal legislation was introduced to increase the lifetime capital gains exemption for farmers, fishermen and-women, and small business from \$500,000 to \$750,000.</i></p> <p>Legislation received Royal Assent on December 14, 2007.</p> <p>Changes to the individual processing system were successfully implemented for the 2007 individual filing season.</p> <p>At least 4,800 people have taken advantage of the increased lifetime limit. This is based on the numbers who have claimed more than \$250,000 at the Capital Gains Deduction field on their return.</p>
<p>1.2.2</p> <p><i>Completed</i></p>	<p><i>New legislation will allow qualifying small businesses to remit their income tax instalment payments quarterly instead of monthly. This measure will apply in respect of corporate taxation years starting after 2007.</i></p> <p>Legislation received Royal assent on December 14, 2007.</p> <p>Required systems changes were implemented in October 2008. The remainder of systems changes will be implemented in October 2009.</p>
<p>1.2.3</p> <p><i>Completed</i></p>	<p><i>The corporate income tax payable threshold, at or below which corporations are eligible to remit annually, will be increased to \$3,000 from \$1,000. This measure will apply in respect of corporate taxation years starting after 2007.</i></p> <p>Legislation received Royal Assent on December 14, 2007.</p> <p>Required system changes to prepare for recognizing annual remitters were implemented in October 2007.</p>
<p>1.2.4</p> <p><i>Completed</i></p>	<p><i>The net personal income tax threshold, at or below which individuals do not have to pay instalments, will be increased to \$3,000 from \$2,000. This change will apply to the 2008 and subsequent taxation years.</i></p> <p>Legislation received Royal Assent on December 14, 2007.</p> <p>Required accounting systems changes were successfully implemented in time for the February 2008 instalment notice.</p> <p>Based on the difference in the number of NIL instalment reminders issued in 2007 and 2008, approximately 244,600 fewer individuals are required to pay instalments of tax as a result of the increased threshold.</p>

Focus 1: We will simplify, improve, and, where appropriate, reduce the frequency of small business interactions with the CRA.

1.2 Actions planned for 2007-2008

<p>1.2.5</p> <p><i>Completed</i></p>	<p><i>Eligible businesses whose average monthly withholdings are less than \$3,000 may remit source deductions quarterly instead of monthly. Currently, only eligible businesses whose average monthly withholdings are less than \$1,000 may remit source deductions quarterly. These changes will apply to calendar years beginning with 2008.</i></p> <p>Legislation received Royal Assent on December 14, 2007.</p> <p>Required systems changes were implemented in January 2008.</p> <p>This change allows over 135,000 additional source deduction remitters to make quarterly remittances. Information is not yet available on the take-up related to this change.</p>
<p>1.2.6</p> <p><i>Completed</i></p>	<p><i>Qualifying businesses whose net tax is less than \$3,000 will be able to remit the GST/HST annually, instead of quarterly. Currently, only qualifying businesses whose annual net tax is less than \$1,500 can remit the GST/HST annually. This measure will apply in respect of GST/HST registrant's fiscal years beginning after 2007.</i></p> <p>Legislation received Royal Assent December 14, 2007.</p> <p>Required system changes to recognize businesses now eligible to remit annually were implemented in October 2007.</p>
<p>1.2.7</p> <p><i>Completed</i></p>	<p><i>Businesses with taxable supplies not exceeding \$1.5 million may elect to have GST/HST reporting periods that are fiscal years, instead of fiscal quarters. Currently, only businesses with annual taxable supplies not exceeding \$500,000 are eligible to have reporting periods that are fiscal years and thereby to file an annual GST/HST return. This measure will apply in respect of GST/HST registrant's fiscal years beginning after 2007.</i></p> <p>Legislation received Royal Assent on December 14, 2007.</p> <p>Required system changes were implemented in October 2007.</p>
<p>1.2.8</p> <p><i>Ongoing</i></p>	<p><i>The CRA will continue to work with the Department of Finance and small business stakeholders to identify simplification options that could reduce the compliance burden on small business taxpayers. This could include initiatives to simplify the tax provisions relating to automobile expenses and taxable benefits.</i></p> <p>Simplified calculations for taxable benefits and changes to supporting documentation for automobile expenses have been proposed and were provided to external stakeholders for comment.</p> <p>The Department of Finance and the CRA partnered in commissioning a consulting firm to gather and report on suggestions for reducing the compliance burden from small business taxpayers. The suggestions are currently being analyzed.</p> <p>In April 2008, the Department of Finance solicited comments from business associations representing Canadian small businesses. The ensuing suggestions are also being analyzed by the CRA.</p>

Focus 1: We will simplify, improve, and, where appropriate, reduce the frequency of small business interactions with the CRA.

1.2 Actions planned for 2007-2008

<p>1.2.9</p> <p><i>Ongoing</i></p>	<p><i>Based on feedback from small businesses and their representatives, the CRA will conduct periodic reviews of our administrative thresholds to ensure that these thresholds remain effective and appropriate.</i></p> <p>The thresholds relating to electronic filing of information returns and slips were reviewed and changed to allow more filers to use electronic filing.</p> <p>GST thresholds were reviewed and changes were made where appropriate.</p> <p>The CRA has proposed legislative changes that will decrease the required filing frequency of certain excise tax returns based on a threshold and risk analysis review.</p>
<p>1.2.10</p> <p><i>Completed</i></p>	<p><i>The use of the Business Number will be expanded in 2007, when the province of Ontario adopts the Business Number for its Retail Sales Tax program.</i></p> <p>The Ontario Retail Sales Tax (ORST) Program began using the BN as an identifier for new ORST accounts as of July 14, 2008. All existing ORST accounts were assigned BNs in September 2008.</p> <p>Ontario will adopt the BN in December 2008 for their Employer's Health Tax. Additional programs, including the Ontario commodity tax, are expected to begin using the BN in 2009.</p>
<p>1.2.11</p> <p><i>Completed</i></p>	<p><i>In February 2008, harmonized corporate instalment payments will begin under the Corporate Tax Administration for Ontario (CTAO) initiative.</i></p> <p>The CRA started receiving combined provincial and federal corporation income tax instalment payments from Ontario corporations, as scheduled, for taxation years ending after December 31, 2008.</p> <p>Enquiries agents were trained and started responding to enquiries on blended payments and the harmonized return in February 2008.</p>

Focus 1: We will simplify, improve, and, where appropriate, reduce the frequency of small business interactions with the CRA.

1.2 Actions planned for 2007-2008

<p>1.2.12</p> <p><i>Completed</i></p>	<p><i>In 2007-2008, the CRA will enhance My Business Account to enable representatives to view and/or transact on behalf of a business, with owner consent. Additional services will also be available such as filing a GST/HST return, downloading previously issued statements and notices, and viewing account balance transactions.</i></p> <p>As of October 2007, business owners can authorize a representative to view information about the businesses and complete certain self-service functions online on behalf of a business owner. Representatives use the Represent a Client Service at www.cra.gc.ca/representatives. As of October 2008, over 176,500 representatives have been authorized to access business information.</p>
<p>1.2.13</p> <p><i>Completed</i></p>	<p><i>In October 2007, the electronic filing of GST/HST returns will be enhanced to allow debit GST/HST returns to be filed electronically.</i></p> <p>Enhancements to the GST/HST electronic filing systems permitted filing of GST/HST debit returns in October 2007.</p> <p>Over 80,000 GST/HST returns with amounts owing have been filed using GST/HST Netfile or GST/HST Telefile since April 1, 2008.</p>
<p>1.2.14</p> <p><i>Completed</i></p>	<p><i>The CRA will continue to work with the Department of Finance to assess the results under graduated penalties with respect to late payroll remittances, and determine if changes are warranted.</i></p> <p>Changes to graduated penalties for late payroll remittances were proposed to the Department of Finance and resultant legislation received Royal Assent in June 2008.</p> <p>The legislation focuses on good performance and deters employers who chronically remit late. The graduated penalties are:</p> <ul style="list-style-type: none"> • 3% for remittances that are late three days or less; • 5% for remittances that are four or five days late; • 7% for remittances that are six or seven days late; and • 10% for remittances that are eight or more days late.
<p>1.2.15</p> <p><i>Completed</i></p>	<p><i>The CRA will review the guidelines for providing relief from penalty or interest charged on late payroll remittances under the Fairness provisions of the Income Tax Act, and will update these guidelines, if warranted. In spring 2007, the term "Fairness Provisions" will be replaced by "Taxpayer Relief Provisions".</i></p> <p>Review of guidelines and the graduated penalty regime administered by the CRA led to proposed legislation for graduated penalties on payroll remittances.</p> <p>The term "Taxpayer Relief Provisions" was launched in May 2007 with the release of the new Information Circular IC-07-1, Taxpayer Relief Provisions, and revised form RC4288 to request relief.</p>

Focus 1: We will simplify, improve, and, where appropriate, reduce the frequency of small business interactions with the CRA.

1.3 Actions planned for April 2008 and beyond

<p>1.3.1</p> <p><i>Completed</i></p>	<p><i>In fall 2008, the CRA will introduce a simplified claim form for the Scientific Research and Experimental Development program, as well as a self-assessment tool to assist claimants in determining potential eligibility for this program.</i></p> <p>Revised form T661, Scientific Research and Experimental Development (SR&ED) Expenditures Claim, and the self-assessment tool are available at www.cra.gc.ca/sred. The CRA has also produced a CD-ROM, as well as a new brochure and leaflet, with valuable information for new and existing claimants.</p>
<p>1.3.2</p> <p><i>Completed</i></p>	<p><i>In January 2009, a harmonized corporation return will be introduced as part of the Corporate Tax Administration for Ontario (CTAO) initiative. When fully implemented, CTAO will result in a number of benefits for small businesses such as one annual return based on the same filing and payment requirements, a common definition of taxable income, blended payments, one point of contact for both provincial and federal tax information, one audit covering both federal and provincial tax with one set of audit findings, and a single objections and appeals process.</i></p> <p>The harmonized 2009 T2 Corporation Income Tax Return and new Ontario schedules will be available on the CRA Web site and in print in time to file 2009 corporation returns.</p> <p>System processing of the harmonized returns will begin in April 2009.</p>
<p>1.3.3</p> <p><i>Ongoing</i></p>	<p><i>Longer-term enhancements to My Business Account include allowing users to update the operating name of their business and business address, transfer payments from one period to another, as well as from one business program account to another, and view their employer remitter type, which affects the frequency of their payroll remittances.</i></p> <p>Enhancement of MyBA services is continuing. In the fall of 2008, the ability to transfer payments and view the status of GST/HST returns was added.</p> <p>MyBA at www.cra.gc.ca/mybusinessaccount, now includes the ability to:</p> <ul style="list-style-type: none"> • manage business operating names; • view banking information, payroll account transactions, payroll remitting requirements, and GST/HST return status; • calculate future balances owing, including interest, for corporation, GST/HST, and other levies accounts; • transfer payments within GST/HST accounts, corporation accounts, or other levies accounts; and, • file most business-related returns. <p>The CRA is looking at potential future enhancements such as the ability to view interest transactions, an instalment payment calculator for most accounts, and the ability to transfer payments between business accounts.</p> <p>The CRA continues to look at ways to better service businesses online.</p>

Focus 1: We will simplify, improve, and, where appropriate, reduce the frequency of small business interactions with the CRA.

1.3 Actions planned for April 2008 and beyond

1.3.4

Ongoing

The CRA will work with our provincial partners to increase the coordination and harmonization of federal and provincial business programs.

The CRA has worked intensively with the OMoR on the transfer of corporation tax administration to the Agency, a large initiative demonstrating the CRA's partnerships with provincial authorities.

The CRA has also partnered with the OMoR on common accounts where both governments are collecting debts. The team has conducted meetings with the provincial clients which have produced a coordinated approach to resolving the accounts and reduced duplication of effort. Information gathering and exchanges have been expedited due to the various system accesses the two organizations share.

Focus 2: We will improve how and when we communicate with small businesses.

2.1 Actions taken or underway

<p>2.1.1</p> <p><i>Ongoing</i></p>	<p><i>It is already a standard procedure to use plain language in CRA forms and publications, and so is soliciting feedback from users through sources such as, Your Opinion Counts, focus testing, and our Web comments mailbox. We continually work to achieve the correct balance between the use of plain language and the timely delivery of accurate legislative information. We will continue to monitor all feedback and strengthen existing processes. The CRA has employer representatives such as the Canadian Payroll Association enhance its communications by reviewing its brochures, publications and Web site on a regular basis to enhance their readability.</i></p> <p>CRA conducted extensive plain language and readability reviews on two selected business-related information products during the past year – information products relating to employment expenses, and employer information.</p> <p>A select number of publications will be scheduled for this type of extensive review each year. The CRA continues to involve business representatives in the review of business-related forms, publications, and Web site coverage. For example, the T2 Corporation Income Tax Guide was provided to the Canadian Federation of Independent Business for comment and payroll-related publications are regularly reviewed by the Canadian Payroll Association.</p> <p>In 2008, business users were also consulted on the usability of the CRA Web site structure and labelling.</p> <p>All feedback received through “Your Opinion Counts” and the Web comments mailbox is reviewed by the area responsible for the product in question. Since April 2008, 32 “Your opinion counts” suggestions and 96 Web comments have been received and reviewed.</p>
<p>2.1.2</p> <p><i>Ongoing</i></p>	<p><i>The CRA will continue to review the most common errors made by small business taxpayers on their forms and returns to identify opportunities for improving content and layout.</i></p> <p>Common errors are routinely reviewed to understand where taxpayers have difficulty in complying with legislation and/or completing forms. The CRA then revises the information products and forms to improve the clarity of the information presented and the manner in which the forms capture required information.</p> <p>The most common errors made when completing T4 information slips for employees are provided on the CRA Web site to assist taxpayers in completing forms and returns correctly.</p>
<p>2.1.3</p> <p><i>Ongoing</i></p>	<p><i>The CRA reviews our Web links and printed publications to improve the bundling of information, and to provide online links between relevant Web content for users.</i></p> <p>Web analysis is routinely conducted to improve Web users’ experience. The CRA has adopted a Publishing Content Management Solution to ensure consistency and appropriate bundling of information across product lines.</p> <p>A more logically ordered, step-by-step component for payroll, GST/HST, and BN products is being developed for the CRA Web site to assist first time users in understanding their obligations.</p>

Focus 2: We will improve how and when we communicate with small businesses.

2.1 Actions taken or underway

<p>2.1.4</p> <p><i>Completed</i></p>	<p><i>The CRA recently revised the information we provide about the capital gains deduction to make it clearer, and we restructured this information to make it more accessible.</i></p> <p>Capital gains information was revised early in 2008.</p> <p>Subsequently revised information was distributed to external stakeholders, such as the Canadian Federation of Independent Business, for comment.</p>
<p>2.1.5</p> <p><i>Ongoing</i></p>	<p><i>The CRA has improved the timeliness and accessibility of our information through the introduction of "Smartlinks." This technology allows Web users to access a CRA agent directly from our Web site. The agent can then help them navigate through the site or provide them with additional information.</i></p> <p>In order to improve the timeliness and accessibility of our information, "Smartlinks" were introduced to allow Web users to access a CRA agent directly from our Web site. The agent can then help users navigate through the site or provide them with additional information.</p> <p>At various times, CRA agents survey "Smartlinks" users on the clarity of Web site information, or navigational difficulties in finding the information needed.</p>
<p>2.1.6</p> <p><i>Completed</i></p>	<p><i>The CRA has recently standardized and enhanced its training program for our telephone agents. This new program is supported by enhanced online training and improved reference tools. The content of the program has been tailored to address the most frequently asked questions, as well as complex topics, and is designed to ensure that responses to telephone enquiries are accurate and consistent.</i></p> <p>The training is now the standard used for all new telephone agents and is delivered during their orientation. Experienced agents receive supplementary training as, and when, required.</p>
<p>2.1.7</p> <p><i>Completed</i></p>	<p><i>The CRA recently developed the CRA Electronic Services for Businesses and Individuals CD-ROM. This tool is designed to increase awareness of the CRA's electronic services for small business and to familiarize new small business taxpayers with the CRA's Web site. It has been distributed to participants at CRA small business outreach events. It will ultimately be expanded to include content from provincial and territorial governments.</i></p> <p>The initial version was expanded to include links to information from all provinces and territories.</p>

Focus 2: We will improve how and when we communicate with small businesses.

2.1 Actions taken or underway

<p>2.1.8</p> <p><i>Completed</i></p>	<p><i>CRA employees with the highest levels of interaction with small business taxpayers participated in information sessions designed to increase their awareness of the electronic products and services the CRA offers small businesses. A more formalized program is being developed.</i></p> <p>The <i>Electronic Services for Businesses and Individuals</i> CD-ROM was provided at the information sessions.</p> <p>A more formalized multimedia online program on electronic services became available to all employees on November 27, 2007. Employees were encouraged to use the training in an all staff communiqué.</p> <p>Regular reminders of the multimedia program will be communicated to all employees. The program is also being used for “new hires”.</p>
<p>2.1.9</p> <p><i>Ongoing</i></p>	<p><i>The CRA recognizes the benefits of presenting information in a variety of formats and continues to explore new ways of doing so. We recently developed a series of questions and answers to communicate legislative changes related to the apprenticeship job creation tax credit and the deductibility of tradespersons’ tools. These were provided to CRA agents and posted to the CRA Web site.</i></p> <p>An “Important Notice” was directly mailed to approximately 4.6 million business addresses in December 2007 advising of the changes affecting them from the 2007 Budget and 2007 Economic Statement.</p> <p>Dotto Tech, a national show featuring electronic services for small businesses, was commissioned to promote MyBA, Rep a Client, Netfile, GST Netfile, and electronic payroll-related options. Segments aired in November 2007 and February 2008, and an additional segment is scheduled for early 2009.</p> <p>In our ongoing effort to enhance our communications with the business community, the CRA is releasing time-sensitive tax tips. The tax tips provide the CRA with an additional way to communicate key information to businesses throughout the year, including enhancements to our electronic services.</p> <p>The CRA is continuing to work with Industry Canada to provide links to specific information on the CRA Web site from the Canada Businesses Web site.</p>
<p>2.1.10</p> <p><i>Ongoing</i></p>	<p><i>Public information seminars are one of the CRA’s most effective tools for communicating with small businesses, and many of our outreach activities are conducted in collaboration with our provincial partners. In 2005-2006, the CRA delivered over 1,400 business-related seminars nationwide to 26,500 participants. In Ontario, over 200 joint PST and GST/HST seminars were delivered to 4,300 participants. We will continue to update our seminars to ensure that the information we provide remains relevant and timely. For example, we will be piloting an updated Small Business Information Seminar presentation in spring 2007.</i></p> <p>The CRA held approximately 1,800 business-related outreach events (seminars, trade shows, outreach visits, and speaking engagements) involving close to 44,000 participants in the 2007-2008 fiscal year.</p>

Focus 2: We will improve how and when we communicate with small businesses.

2.1 Actions taken or underway

2.1.11

Completed

In 2006 and 2007, the CRA launched an advertising campaign designed to increase awareness among business taxpayers of the CRA's suite of electronic products and services for business.

Post advertising campaign evaluations were conducted through online surveys and telephone interviews. The research showed that there may be an increased use of electronic products and services by small businesses to get information from, and transact with the CRA.

2.1.12

Completed

The CRA recently conducted an initial survey of business users of the CRA Web site to gauge their awareness and use of the CRA's electronic services for business. This information will guide the development of the CRA's electronic services and influence our promotional activities.

Survey findings prompted improvements to the way information for businesses is organized on the CRA Web site. The home page was redesigned to better separate business and individual related information and group main business topics.

Focus 2: We will improve how and when we communicate with small businesses.

2.2 Actions planned for 2007-2008

<p>2.2.1</p> <p><i>Ongoing</i></p>	<p><i>In 2007-2008, the CRA will review our business communication products to ensure that their content is relevant, appropriate, and presented in plain language. We will strengthen the existing processes to solicit feedback from small business stakeholders on our business publications. We will evaluate the forms most commonly used by small business taxpayers with a view to streamlining them, where possible, and making them more user friendly.</i></p> <p>A quality assurance process has been implemented to ensure content is relevant, appropriate, and written in plain language. This is supplemented by scheduled extensive plain language and readability reviews on selected business-related information products each year.</p> <p>To achieve excellence in our written communications, CRA branches and regions identified cost-efficient ways and recommended actions to improve external communications. These are currently being reviewed in support of an Agency-wide approach.</p>
<p>2.2.2</p> <p><i>Ongoing</i></p>	<p><i>The CRA will continue to focus on providing accurate and consistent responses to telephone enquires. For example, the CRA is developing a proposal to implement centres of expertise to respond to enquiries received on complex issues. We are also developing a strategy to strengthen our existing quality assurance program for telephone service.</i></p> <p>The Centre of Expertise proposal was completed in April 2008. This will allow routing of specific enquiries, which are sometimes complex or unusual, to officers explicitly trained to respond to the identified topics. The CRA currently has in place a centre of expertise specifically for enquiries related to the CTAO. Additional centres of expertise for certain complex general business enquiries will also be piloted commencing in December 2008.</p> <p>Progress on strengthening call quality and accuracy through enhanced online data capture of agent accuracy assessments is also now occurring. The online format is a mandatory national tool that permits more timely and accurate information to be produced for the identification of training, procedural, and accuracy trends/gaps. The online call checklist provides reporting capability and has been functional since April 2008. It is a cornerstone in the strategy towards strengthening quality call assurance.</p>
<p>2.2.3</p> <p><i>Ongoing</i></p>	<p><i>We will expand the number of "Smartlinks" pages on our Web site.</i></p> <p>"Smartlinks" were initiated in 2004 with 76 business-related links. There are now 412 business-related "Smartlinks".</p> <p>"Smartlinks" have enabled approximately 23,000 Web users in year 2007/2008 and 13,400 Web users so far in the 2008/2009 year to speak to an enquires agent for assistance.</p>

Focus 2: We will improve how and when we communicate with small businesses.

2.2 Actions planned for 2007-2008

2.2.4

Completed

The CRA will pilot a joint CD-ROM with the province of British Columbia addressed to small business, in which the contents of the CRA Electronic Services for Business and Individuals CD-ROM will be expanded to include information from the British Columbia Ministry of Small Business and Revenue.

The CRA *Electronic Services for Business and Individuals* CD-ROM including content and links from all provinces and territories was released in March 2008. 155,000 copies were available for distribution by the CRA and provincial and territorial governments.

2.2.5

Completed

We will introduce a training program to ensure that CRA employees who interact with small business taxpayers are knowledgeable about the CRA's electronic products and services for small business.

A multimedia online training course was released to all employees on November 27, 2007.

Focus 2: We will improve how and when we communicate with small businesses

2.2 Actions planned for 2007-2008

2.2.6

Ongoing

The CRA will continue our efforts to reach out to new small businesses. We will modify our existing outreach activities and local business seminars to ensure that they remain current and relevant. We will continue to increase our visibility in the small business community through outreach activities, community visits, and involvement in tradeshow. We will conduct five new pilot projects in Ontario that focus on identifying and contacting new small businesses to help them understand their tax responsibilities and inform them about how to access and use CRA services. The CRA will explore the feasibility of partnering with certain provinces to include trade schools in its outreach activities. Our goal is to have a framework in place by March 2008.

In the 2007/2008 year, the Underground Economy Outreach Program conducted 149 community visits. In the 2008/2009 year, Underground Economy Outreach activities include community visits, wharf visits, home and trade shows, public speaking engagements, and individual visits.

The five pilot projects in Ontario were completed in March 2008. The CRA is considering using the best practices and key findings from the pilots in continuing outreach activities.

The CRA Atlantic region initiated a three year New Registrant Outreach initiative that has officers making educational visits to approximately 50% of new GST/HST registrants. Post-initiative measurements will show whether these visits are effective in increasing taxpayers understanding and awareness of their responsibilities and our services.

To ensure better co-ordination and harmonization of outreach, the Quebec region has developed local action plans for each Tax Services Office (TSO) and will share these with Revenu Québec. Seminars have been developed in the Quebec region for select industries, such as the taxi, daycare, and beauty salon sectors. Other seminars will be developed based on the outreach action plans of each TSO in the region.

The TSOs have also created partnerships with federal and provincial agencies, such as the Economic Development Agency of Canada, local development centres, and with associations such as the Association de planification fiscale et financière and the Ordre des médecins, etc., to inform them of CRA services and electronic products.

In conjunction with the Federal/Provincial/Territorial Underground Economy Working Group, the CRA completed a framework in March 2008 for outreach in trade schools. A program has been initiated for trade schools in British Columbia, Ontario, and New Brunswick to disseminate information on the tax system and the pitfalls of the underground economy to selected construction trades. Material is anticipated to roll-out in May 2009.

Focus 2: We will improve how and when we communicate with small businesses

2.2 Actions planned for 2007-2008

2.2.7 <i>Completed</i>	<p><i>The CRA will continue its advertising campaign targeting business taxpayers in 2007-2008.</i></p> <p>The CRA ran a print and internet advertising campaign, from January to March 2008, aimed at tax professionals and small businesses representatives, many of who are small businesses as well.</p> <p>Post-campaign evaluations suggest that those who saw the ads are significantly more likely than those who did not to think that the CRA is responsive to, and effective in addressing, the needs of business.</p> <p>The CRA continues to look at low-cost ways to increase business taxpayers' awareness of the electronic services available.</p>
2.2.8 <i>Ongoing</i>	<p><i>The CRA will partner with key small business and professional advisor associations to identify sources of burden and will work with them to leverage our communication and outreach activities.</i></p> <p>The CRA regularly discusses sources of burden with small business and professional organizations including the Canadian Federation of Independent Business, the Canadian Payroll Association, the Canadian Bookkeepers Association, the Certified General Accountants Association, the Canadian Bar Association, and members of the ACPBR, both formally and informally.</p> <p>The CRA has reviewed submissions on burden reduction made to Finance Canada by small business and professional associations.</p> <p>CRA representatives attend annual conferences held by the various professional organizations and have been invited to speak to their memberships.</p> <p>The CRA has worked with professional organizations to provide input on surveys and information to distribute to their members as well as consulting with them on new CRA initiatives.</p>

Focus 2: We will improve how and when we communicate with small businesses.

2.3 Actions planned for April 2008 and beyond

<p>2.3.1</p> <p><i>Ongoing</i></p>	<p><i>We will review the results of our “Smartlinks” program to gain a better understanding of the business user’s experience and needs, and improve the content and organization of our Web site accordingly.</i></p> <p>When a “Smartlinks” user has spoken with a CRA agent, the user is surveyed on the clarity of Web site information, or navigational difficulties in finding the information needed.</p> <p>Analysis of each “Smartlink” is scheduled once a year and used not only to adjust the “Smartlinks” placement, but also to improve the content, presentation and architecture of information on the CRA Web site. Several factors are taken into consideration when determining where to place, or remove “Smartlinks” such as topic complexity, topics that support new programs, compliance-related topics, relative importance of topics to taxpayers, and recommendations from call centre agents and authors based on enquiries.</p>
<p>2.3.2</p> <p><i>Ongoing</i></p>	<p><i>We will work with internal and external stakeholders to determine the desirability of implementing “Smartlinks” within the secure web pages of My Account and My Business Account. This would give taxpayers direct access to a CRA agent from within these secure channels, and allow the agent to respond to questions related to their specific account.</i></p> <p>The CRA will pilot “Smartlinks” in transactional applications, such as MyBA, beginning in April 2009.</p>
<p>2.3.3</p> <p><i>Completed</i></p>	<p><i>In 2008, the CRA will repeat our biennial survey of business users of the CRA Web site. The results will allow the CRA to identify changes in levels of awareness of the CRA’s electronic services for business and trends in the use of these services.</i></p> <p>The CRA anticipates conducting the second Survey of Business Users of the CRA Web site in December 2008.</p>

Focus 3: We will make burden reduction systemic within the CRA.

3.1 Actions taken or underway

<p>3.1.1</p> <p><i>Completed</i></p>	<p><i>The CRA, in collaboration with internal stakeholders and members of the Action Task Force on Small Business Issues, has developed a Performance Measurement Framework for Compliance Burden. This framework is intended to allow the CRA to measure its progress in burden reduction by analyzing our performance against a range of indicators.</i></p> <p>The Performance Measurement Framework, completed in December 2007, provides measures of businesses' cost of compliance in time and money. It is built on a combination of measures unique to the burden reduction effort and measures currently in use in the CRA.</p> <p>The framework measures were validated and the availability of data confirmed in conjunction with all CRA branches and Industry Canada.</p>
<p>3.1.2</p> <p><i>Ongoing</i></p>	<p><i>The CRA participated in the development of the Statistics Canada Survey of Regulatory Compliance Costs. The initial survey was conducted in late 2006 as part of the federal government's Paperwork Burden Reduction Initiative. The CRA will continue to be involved in this triennial survey.</i></p> <p>Data from the Statistics Canada Survey of Regulatory Compliance Costs was used to populate the performance indicators in the CRA's Performance Measurement Framework for Compliance Burden.</p>
<p>3.1.3</p> <p><i>Ongoing</i></p>	<p><i>The CRA will review the reduction initiatives of other countries or other levels of government in order to identify potential CRA strategies.</i></p> <p>The CRA continues to monitor burden reduction activities of other countries. CRA officials have met with tax officials from the United States, Australia, the United Kingdom, and New Zealand to examine best practices in electronic services and burden reduction. In 2007, the CRA contributed to a Taxpayer Services Sub-group Organization for Economic Co-operation and Development (OECD) report, <i>Programs to Reduce the Administrative Burden of Tax Regulation in Selected Countries</i>, published in January 2008.</p>

Focus 3: We will make burden reduction systemic within the CRA.

3.1 Actions taken or underway

3.1.4

Ongoing

The CRA will continue to conduct research and review the findings of various small business studies to better understand the characteristics, behaviour, and needs of small business taxpayers. The CRA will validate our research results by comparing them against external sources such as studies conducted by other federal departments and external groups such as, the Canadian Federation of Independent Business, the Conference Board of Canada and the Canadian Payroll Association.

Planned research by the CRA includes:

- Testing of users and potential users on a new login process for certain CRA Web applications; and
- Review of MyBA with respect to preferred information and services for payroll related users.

The CRA has monitored trends in the underground economy for the construction and hospitality sectors and has studied best practices in addressing the cash sectors of the underground economy.

A Case Study on Small Businesses has been initiated to consider how the CRA may be able to make improvements to streamline tax administration. For the purposes of this case study, small businesses will be divided into three segments based on business structure; sole proprietorship, partnership, and corporation. Typical interactions and activities from each segment will be reviewed in order to model regular business dealings with the CRA.

Focus 3: We will make burden reduction systemic within the CRA.

3.2 Actions planned for 2007-2008

<p>3.2.1</p> <p><i>Completed</i></p>	<p><i>In light of the federal government's commitment to reduce the paperwork burden by 20 per cent, the CRA will establish an inventory of its administrative requirements and information obligations with which small businesses must comply.</i></p> <p>An inventory of administrative requirements and information obligations was provided to Industry Canada in September 2007.</p>
<p>3.2.2</p> <p><i>Completed</i></p>	<p><i>The CRA will finalize its Performance Measurement Framework for Compliance Burden Reduction and confirm the performance measures that will be used to establish benchmarks.</i></p> <p>The Performance Measurement Framework for Compliance Burden Reduction was finalized in December 2007.</p> <p>Benchmarks have been determined and the report, <i>Measuring the Small Businesses Compliance Burden</i>, is anticipated to be released by the end of 2008.</p>
<p>3.2.3</p> <p><i>Ongoing</i></p>	<p><i>The CRA will ensure that compliance burden reduction becomes a fundamental element of its forms review process and in the development of its administrative procedures. This could include creating a Burden Assessment Checklist that would be used when CRA business forms are introduced or revised.</i></p> <p>Burden reduction considerations have been incorporated into forms' reviews. Standard text is in all business-related circulation documents to stakeholders requesting that forms and publications be reviewed from a burden reduction perspective.</p> <p>A quality assurance process, focusing on compliance burden reduction, among other things, was developed that includes spot checks on certain features and content; a data base of common and consistent text; establishing consistent location and presentation of common elements on forms; and checklists for form revision and development. Focusing on these areas will result in easier to complete forms.</p> <p>The CRA is continuing to make burden reduction systemic. Initiatives such as requiring front-end burden impact analyses for all major investment projects, assessing burden impact during the internal audit and program evaluation functions, incorporating a burden reduction commitment into appropriate executive performance agreements, educating and increasing awareness of burden reduction among all employees, and engaging the public with mechanisms to make suggestions related to burden reduction are currently being considered.</p>

Focus 3: We will make burden reduction systemic within the CRA.

3.3 Actions planned for April 2008 and beyond

<p>3.3.1</p> <p><i>Ongoing</i></p>	<p><i>We will measure and report on our progress in reducing the compliance and paperwork burden in our annual report to Parliament.</i></p> <p>The release of a Benchmark Report outlining the basis with which to measure progress in terms of time and costs of burden reduction is anticipated by the end of 2008.</p> <p>The CRA Annual Report to Parliament for 2007/2008 included the first elements of progress in reducing the compliance and paperwork burden reduction.</p>
<p>3.3.2</p> <p><i>Completed</i></p>	<p><i>We will contribute to the federal government's target of reducing the paperwork burden by 20 per cent by November 2008.</i></p> <p>The CRA initiated changes that achieved a 24.2% reduction in paperwork burden in forms and administrative policies by November 1, 2008.</p>
<p>3.3.3</p> <p><i>Ongoing</i></p>	<p><i>We will validate our performance indicators and refine these, as necessary.</i></p> <p>As systems change, and the CRA's approach to performance measurement evolves, measures and data will be updated accordingly. This will allow refinement of the Performance Measurement Framework for Compliance Burden and close alignment with the CRA's Strategic Planning and Reporting Framework.</p> <p>As a result of the validation exercise undertaken in conjunction with the preparation of the Benchmark Report, the CRA has begun updating the measurement framework.</p>

Appendix A: Complementary measures

Complementary measures are initiatives that support the actions identified by the Action Task Force on Small Business Issues. While not included in the Action Task Force Report, *Helping Small Businesses by Reducing the Compliance Burden*, they are instrumental in reducing the compliance burden on small businesses. They speak to the fact that paperwork burden reduction has become systemic across the CRA and support what will be ongoing consideration and analysis of what can be done to continue to reduce the compliance burden on small businesses.

Following are the complementary measures that have been or are being implemented:

- Payroll Deductions Online Calculator (PDOC) – available on the CRA Web site, gives employers a means to precisely calculate employee payroll deductions and print a copy of the calculation for their records. Since its inception, enhancements include repositioning certain information that makes the calculator easier to use; adding fields that allow employers to use the calculator in more situations; and adding calculations for the employer's portion of CPP and EI contributions.
- Part XIII Tax Calculator – available on the CRA Web site, gives employers and others a means to calculate the non-resident income tax required to be withheld from certain payments going to non-residents of Canada.
- The Automobile Benefits Online Calculator – available on the CRA Web site, gives employers a means to calculate the estimated automobile benefit for income tax withholding purposes based on the information they provide.
- Increased capacity for internet filing of information returns – information returns eligible for Internet filing increased to 5 MB via Internet File Transfer (XML) effective January 2008, and will further increase to 20 MB in January 2009.
- Error messages when filing electronically – employers using Internet File Transfer (XML) to transmit information returns receive certain error messages at the time of filing, enabling them to correct selected information at the time of transmission.
- Tax Professionals' Information Tours – available on the CRA Web site, provides electronic filing and services information of interest to tax professionals.
- Authoring Standards Forum – comprised of representatives from across the CRA who are responsible for communications and information products, is currently addressing the publishing process and establishing standards for information products intended for the public. Recommendations have and will continue to be made for standard text, approved terminology, and quality assurance processes. A Writer's toolbox was developed and became available electronically to all employees in May 2008. The toolbox offers a glossary of terminology, writing guidelines, and archive of terminology decisions.

Appendix A: Complementary measures

- Correspondence review – External correspondence, including letters, notices, and acknowledgements issued by the CRA, was extensively reviewed and analysed. Processes and systems used to compose correspondence, correspondence formats, the use of plain language, consistent messaging, and quality assurance processes were reviewed. While the review is continuing, even the initial exercise has prompted specific suggestions for clearer, more appropriate messaging. Some off-shooting working groups, such as the Terminology working group, have been formed to conduct closer examinations and propose recommendations on specific elements of correspondence.

A senior executive steering committee has been formed to guide changes to Agency correspondence and communication items.
- My Payment – The CRA is currently developing an interac-based online payment alternative for individuals and small businesses.
- T4 Desktop – The program, enabling online preparation of T4 slips and summaries, now imports previous T4 identification information into current T4 slips saving the 44,000 T4-Desktop users from re-keying employee identification information.
- Outreach database – A database was developed to record details of all outreach activities conducted by the CRA. This helps all of the CRA co-ordinate and integrate its many outreach activities that are aimed at particular audiences such as small business.
- Corporation Internet Filing – Many types of non-resident corporation returns became eligible for internet filing in October 2008.
- Reporting Retirement Allowance amounts – In an effort to reduce concurrent filing of T4s for employment earnings and T4As for retiring allowances for the same employees, the reporting requirement for retiring allowance amounts will be moved from the T4A to the T4 effective January 2011. This will affect approximately 70% of the filers currently having to file both slips.