

# Trust accounts examinations

## Learn about the process

The focus of an examination is different from a tax audit because it is only related to your payroll and GST/HST reporting obligations

### 1. Account being reviewed

CRA contacts you to inform you that your account is being reviewed for examination

### 2. Preparation

CRA contacts you to begin the examination process, prepare necessary documents

### Common topics reviewed

- **Employee income** - Includes regular income, bonuses, and more
- **Deductions** - Review of CPP, EI, and income tax deductions
- **Employee benefits** - Covers taxable benefits such as parking or vehicle allowances
- **Remittances** - Ensures timely payments to the CRA
- **GST/HST** - Reviews collected GST/HST and input tax credits on GST/HST returns



### 3. Examination

CRA examines your books and records either in-person or online

### 4. Results

CRA provides the results of the examination

- **Keep accurate records** - Maintain thorough payroll and GST/HST documentation
- **Remit on time** - Timely remittances help avoid penalties
- **Stay compliant** - Regularly review CRA updates and payroll compliance rules

