



**Filing
Proprietorship
Returns**

ENROL ONLINE TODAY WITH OUR VIRTUAL REGISTRAR!

WWW.KNOWLEDGEBUREAU.COM

registrar@knowledgebureau.com | 1.866.953.4769



A PERSONAL NOTE OF WELCOME FROM EVELYN JACKS, PRESIDENT, KNOWLEDGE BUREAU

WELCOME TO KNOWLEDGE BUREAU!

We are a national certified, post-secondary institution which provides business and financial education to individuals, professionals and workplaces, leading to verifiable and specialized credentials.

Knowledge Bureau is the only financial educational institution focused on continuing business and professional financial education for occupations in various industry sectors including tax preparation, accounting/bookkeeping, financial services, human resources, as well as public and private education. It also publishes financial literacy education and books to consumers.



OUR CLIENTS

Our clients are primarily professionals and owner-managed firms, who need continuing professional development solutions that are immediately implementable with their clients.

OUR GRADUATES

Our graduates receive Certificates of Achievement, Diplomas and Certificates of Distinction upon graduation, depending on their learning pathway. And we recognize our graduates with affinity programs: the more you graduate, the more money you save on your next certificate course.

Individual
Credentials

Staff
Training

Enterprise
Solutions

We are pleased that you have decided to explore the pathways to your profession by reviewing this Program Guide. Our friendly educational consultants are always available to give you prompt, personal selection services to help you make the very best educational decision for your time and money.

Also, enrolling with Knowledge Bureau is always **Risk Free**. Take a Free Trial and explore our cutting edge content and student learning experiences. Tuition fees qualify for a tax credit on your personal tax return, or a tax deduction in the case of businesses who choose Knowledge Bureau courses for their staff training.

MAKE A GREAT DECISION!

Take a World Class Financial Education Leading to
Specialized Credentials with Knowledge Bureau.

WWW.KNOWLEDGEBUREAU.COM

registrar@knowledgebureau.com | 1.866.953.4769

Filing Proprietorship Returns

OVERVIEW

According to a study from the Canadian Federation of Independent Businesses (CFIB), nearly 80% of small businesses say that paying taxes is the biggest challenge they face so it is no wonder that tax season brings such a sense of dread.

Whether this is your client's first year of filing their taxes as a business or they are an old hand, there are many different scenarios to consider giving your client the best service for filing their proprietorship returns. In order to give your client's the best advice, taking our Filing Proprietorship Returns course will give you the incredibly valuable information you require.

APPROACH

This course is designed to teach professional advisors tax preparation for proprietorships, using CRA's prescribed forms—Statement of Business or Professional Activities, Capital Cost Allowance statements, worksheets for reporting home office, automobiles, other assets, inventory control, and cost of goods sold.

Students may use their own tax preparation software to complete the course. For those without tax preparation software, student versions of Intuit's ProFile Software Suite, DR Tax's DT Max, and TaxCycle Suite are provided with the course.

WHAT YOU WILL LEARN?

You will learn how to complete an income statement for the self-employed, partnerships, farmers, fishermen, and professionals, using the most recent tax laws, and budget proposals so that taxpayers arrange affairs within the framework of the law to pay the least taxes possible.

You'll become competent in preparing and filing GST Returns and T4 Summary Returns and slips. Case studies featuring a variety of unincorporated business enterprises will enable a thorough understanding of the tax preparation and planning options available to the unincorporated small business owner, including income splitting with family members, and the building of both revenues and equity for future tax advantages.

You will also learn some government rules due to pandemic such as GST/HST deferral, new GST/HST rules for e-commerce providers, government support program for wages and rent, forgivable loans, how to claim new CCA class 54 and 55.

SCOPE OF THE CONTENT:

Chapter 1 | Taxation of Income from a Proprietorship
Chapter 2 | Reporting Requirements: GST/HST
Chapter 3 | Claiming Business Expenses
Chapter 4 | Transactions Involving Business Assets
Chapter 5 | Home-based Businesses
Chapter 6 | Hiring Human Resources
Chapter 7 | Inventory-Based Businesses
Chapter 8 | Disposing of and Replacing a Business
Chapter 9 | Farming and Fishing Enterprises
Chapter 10 | Professionals and Partnerships

CHAPTER 1

TAXATION OF INCOME FROM A PROPRIETORSHIP

| | |
|-----------------|------------|
| Reading Time | 1 hour |
| Practical Time | 1 hour |
| Review Exercise | 30 minutes |

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

- How Business Income is Taxed in Canada
- Starting a Business
- Tax Forms Required
- Compliance: Reporting Business Revenues & Expenses
- Inventories
- Tax Deductible Expenditures
- Non-Deductible Expenditures
- Restricted Expenses
- Mixed-Use Expenses
- Capital Expenditures
- Reasonable Expectation of Profit
- Sale of Business

NEW SKILLS TO BE MASTERED:

- Identify and print the applicable forms and schedules for tax preparation for proprietorships from your software:
 - T2125
 - CCA Schedule
- Prepare a basic tax return for a single proprietor to integrate the business statements into the T1 return.

READING GUIDE - KEY QUESTIONS TO BE ANSWERED:

- How is business income defined for income tax purposes?
- When is a business considered to have started for tax purposes?
- What tax forms are required to report income and expenses?
- How is business income taxed?
- When are expenses deductible?
- What are non-deductible expenses?
- What are examples of restricted expenses?
- What are examples of mixed-use expenses?
- How are capital expenditures accounted for on the tax return?
- What does the term “reasonable expectation of profit” mean and why is it important?

CHAPTER 2

REPORTING REQUIREMENTS: GST/HST

| | |
|-----------------|------------|
| Reading Time | 1 hour |
| Practical Time | 30 minutes |
| Review Exercise | 30 minutes |

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

- How the requirement to collect GST/HST impacts a proprietorship
- How to interpret your responsibilities surrounding the following:
 - Registration and compliance requirements
 - Taxable Supplies and GST/HST Remittances
 - Recovery of Input Tax Credits.

NEW SKILLS TO BE MASTERED:

Understanding GST/HST in relation to a Proprietorship.

READING GUIDE - KEY QUESTIONS TO BE ANSWERED:

- Who must collect the GST/HST in Canada?
- When is voluntary GST/HST registration desirable?
- What is a taxable supply and when does it have GST/HST consequences?
- What is an input tax credit and how do you claim it?
- How can a non-registrant recover GST/HST paid?

CHAPTER 3

CLAIMING BUSINESS EXPENSES

| | |
|-----------------|------------|
| Reading Time | 1 hour |
| Practical Time | 1.5 hours |
| Review Exercise | 30 minutes |

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

This chapter will focus on limitations in the *Income Tax Act* surrounding the deductibility of business expenditures and gives particular attention to the nuances around claiming car expenses, expenses which may have capital components, prepaid and deferred expenses.

NEW SKILLS TO BE MASTERED:

Aside from understanding the theory above, after completing this chapter, you will be proficient at claiming on the business statements: auto expenses, reserves, deferred and prepaid expenses as well as a series of additional expenditures common to many proprietorships.

READING GUIDE - KEY QUESTIONS TO BE ANSWERED:

- What are operating expenses?
- What is the difference between operating and capital expenditures?
- What is the onus of proof?
- When are club membership dues deductible?
- What meal and entertainment costs are fully deductible?
- When are auto expenses not deductible?
- When an auto is used partly for business and partly for another purpose, how is the deductible portion of expenses determined?
- When are legal and accounting fees deductible?
- What fines and penalties incurred in business are not deductible?
- How are soft costs treated on the tax return?
- How are reserves recorded on the business statements?
- How are deferred and prepaid expenses handled?

CHAPTER 4

TRANSACTIONS INVOLVING BUSINESS ASSETS

| | |
|-----------------|------------|
| Reading Time | 1 hour |
| Practical Time | 1 hour |
| Review Exercise | 30 minutes |

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

The acquisition, disposition and maintenance of assets are key ingredients in tax preparation and planning for business owners. In this chapter, you will research the theory behind reporting of these events and how to prepare the Capital Cost Allowance (CCA) schedules required for proper tax reporting of a variety of income-producing assets.

NEW SKILLS TO BE MASTERED:

Aside from understanding the theory described above after completing this chapter you will be proficient at claiming capital cost allowance on business statements. See the case studies that follow your reading assignments and check your answer keys for step-by-step instructions on form completion.

READING GUIDE - KEY QUESTIONS TO BE ANSWERED:

- How are capital assets reported on the tax return on acquisition?
- What are common CCA rates and classes?
- What assets qualify for special treatment for CCA purposes?
- What are the special rules for autos in Class 10.1?
- What are the special rules surrounding intangible properties?
- How are dispositions treated within the pool of assets in a class?
- What are recapture and terminal loss?
- How are dispositions that exceed cost base treated?
- What happens when an asset is placed in the wrong CCA class and is later reclassified?
- How much CCA can be claimed for an Accelerated Investment Incentive Property (AIIP)?
 1. What are the implications for choosing an asset as a Designated Immediate Expensing Property (DIAP)?

CHAPTER 5

HOME-BASED BUSINESSES

| | |
|-----------------|------------|
| Reading Time | 1 hour |
| Practical Time | 1 hour |
| Review Exercise | 30 minutes |

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

The home-based business is one of the most common of self-employed enterprises, fraught with audit potential because of the mixed use of home, car and other deductible items. The home-based entrepreneur, therefore, must be especially careful about allocating the personal use of inventory and other property used in the business and account for this on the tax return.

NEW SKILLS TO BE MASTERED:

After completing this chapter, you will be able to prepare a return for a home-based business and properly allocate home and business expenses.

READING GUIDE - KEY QUESTIONS TO BE ANSWERED:

- Under what two circumstances are the costs of operating a home-based office space deductible?
- How is the deductible portion of home-based office expenses calculated?
- How is the principal residence status of home-based businesses preserved?
- How is personal use allocated for office space or auto expenses?
- How are losses resulting from the expenses of home offices reported?
- How are losses from proprietorships reported in the current and carry over year?

CHAPTER 6

HIRING HUMAN RESOURCES

| | |
|-----------------|------------|
| Reading Time | 1 hour |
| Practical Time | 1 hour |
| Review Exercise | 30 minutes |

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

As a proprietorship grows the business owner often finds that additional assistance is required in order for the business to continue to grow. This need may be satisfied by taking on a partner, paying an independent contractor to perform the work or hiring an employee. Each of these options has its own set of income tax implications.

In particular, the hiring of employees involves the additional responsibility to withhold from the employee and submit to CRA income tax, Canada Pension Plan (CPP) contributions and Employment Insurance (EI) premiums. The employer must also file a T4 Summary return and prepare T4 Supplementary slips for the employee. Hiring involves not only the expense of the employee's salary but also payment of the employer's portion of CPP contributions and EI premiums.

NEW SKILLS TO BE MASTERED:

After completing this chapter, you will be proficient at helping family businesses pay tax deductible remuneration to family members and properly report those expenses on the return of a proprietor. In addition, you will have direct knowledge of the calculation of non-cash remuneration in the form of taxable and tax-free benefits.

READING GUIDE - KEY QUESTIONS TO BE ANSWERED:

- What is the difference between an employed and self-employed person?
- What are the four basic factors for determining employment status?
- How are payments made to contractors treated for income tax and sales tax purposes?
- How is remuneration paid to partners treated for income tax purposes?
- How are drawings treated for income tax purposes?
- What amounts must be withheld from payments to employees?
- What special rules apply to employing family members?
- What are the limits for deducting private health care premiums?
- What forms are used to reduce income tax withholdings from employees?
- What taxable benefits are subject to GST/HST, CPP contributions and EI?

CHAPTER 7

INVENTORY-BASED BUSINESSES

| | |
|-----------------|------------|
| Reading Time | 1.5 hours |
| Practical Time | 1 hour |
| Review Exercise | 30 minutes |

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

The inventory-based business provides some unique challenges for tax practitioners. The accrual method of accounting requires that inventory values be taken into account in determining business income, and related accounting procedures must be observed.

NEW SKILLS TO BE MASTERED:

After completing this chapter, you will be proficient at preparing tax returns for small inventory-based businesses.

READING GUIDE - KEY QUESTIONS TO BE ANSWERED:

- How is Cost of Goods Sold computed on the tax return?
- What methods of inventory valuation are acceptable to CRA?
- How is personal consumption accounted for?
- How do the returns of direct sellers differ from others?

CHAPTER 8

DISPOSING OF AND REPLACING A BUSINESS

| | |
|-----------------|------------|
| Reading Time | 1.5 hours |
| Practical Time | 1 hour |
| Review Exercise | 30 minutes |

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

When a business ceases or if a business is later replaced, there are certain compliance rules to be followed. In particular, the tax practitioner must know how to report the disposition of assets, including change of use from business to personal, to prepare calculations relating to recapture and terminal losses on the CCA schedules, and to address any capital gains issues on Schedule 3. In addition, capital and non-capital losses must be addressed properly.

NEW SKILLS TO BE MASTERED:

After completing this module, you will be able to prepare the tax return when a business is disposed of, including:

- Determining the proceeds of disposition when a business is closed
- Recapture and terminal losses on depreciable assets
- Capital gains or losses on non-depreciable assets
- Capital gains or losses on the disposition of shares of an incorporated business.

READING GUIDE - KEY QUESTIONS TO BE ANSWERED:

- How is fair market value determined and used when a business ceases?
- How does one close the CCA schedule on sale or cessation of business?
- How does one report recapture and terminal loss on the business statement?
- How and when does one report capital gains and losses and carry them back or forward?
- How does one report non-capital or business investment losses and carry them back or forward?
- How is the replacement of business property with a new property treated in the case of both voluntary and involuntary dispositions?
- How is the capital gains deduction for small business corporations calculated?
- How are foreclosure and debt forgiveness handled on the return?
- How is interest deductibility treated on the return?
- What are special rules that affiliated parties, in particular, family members, must be mindful of?
- How does the reasonable expectation of profit test affect business cessation?

CHAPTER 9

FARMING AND FISHING ENTERPRISES

| | |
|-----------------|------------|
| Reading Time | 1 hour |
| Practical Time | 1 hour |
| Review Exercise | 30 minutes |

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

Special tax provisions are available to proprietors who carry on a farming or fishing business in Canada. These are the subject of this chapter. You will learn about the key differences in filing returns for farmers and fishing enterprises, their tax instalment remittance requirements, the management of farming losses and their GST reporting requirements.

NEW SKILLS TO BE MASTERED:

Aside from understanding the theory above, after completing this chapter you should be able to identify and print the applicable forms and schedules for tax preparation for farmers and fishing enterprises from your tax software, including:

- T2042 *Statement of Farming Activities*
- T2043 *Return of Fuel Charge Proceeds to Farmers Tax Credit*
- T1163 *Statement A – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals*
- T1164 *Statement B - AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*
- T1175 *FARMING – Calculation of Capital Cost Allowance (CCA) and Business-use-of-home Expenses*
- T1273 *STATEMENT A - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individual*
- T1274 *STATEMENT B - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Additional Farming Operations*
- T2034 *Election to Establish Inventory Unit Prices for Animals*
- T2203 *Provincial and Territorial Taxes for Multiple Jurisdictions.*

READING GUIDE - KEY QUESTIONS TO BE ANSWERED:

- Why is establishing a taxpayer's chief source of income so important in preparing tax returns for a farmer?

- How are personal activities differentiated from commercial activities and why is this important in preparing tax returns for farmers?
- What are the types of operational losses that can be calculated for the purposes of preparing the farm return and the significance of each?
- What are the methods of accounting the farmer can use for tax purposes and how are inventories and cheque payments treated under each method?
- How do instalment payments differ for farmers from other taxpayers?
- What fundable tax credit was available to Farmers for the first time in 2021?
- What are the AgriInvest and AgriStability programs and how do they affect tax filing for a farmer?
- What are the special tax rules surrounding woodlots and feedlots?
- How does CCA apply to farm quotas?
- What is a Mandatory Inventory Adjustment and how does it affect farming income or losses?
- When a farm property is sold, how does one account for the principal residence exemption?
- What is Form T2203 *Provincial and Territorial Taxes for Multiple Jurisdictions* used for?
- What is a “catch” for the purposes of filing a fishing return?

CHAPTER 10

PROFESSIONALS AND PARTNERSHIPS

| | |
|-----------------|------------|
| Reading Time | 1 hour |
| Practical Time | 1 hour |
| Review Exercise | 30 minutes |

KEY CONCEPTS AND ISSUES - WHAT YOU WILL LEARN:

Special tax provisions apply to those who operate unincorporated professional businesses and partnerships. These rules will be discussed in this chapter.

NEW SKILLS TO BE MASTERED:

Aside from understanding the theory above, after completing this chapter, you should be able to identify and print the applicable forms and schedules for tax preparation for professionals who may be self-employed or in a partnership, as well as account for the special provisions surrounding unique expenditures of this profile.

READING GUIDE - KEY QUESTIONS TO BE ANSWERED:

- What is a partnership?
- What is a joint venture?
- What are the GST/HST consequences when property is transferred to a partnership by an individual or from a partnership to an individual?
- How are salaries paid to partners and drawings from a partnership by a partner treated on the T1 return if the partner is an individual?
- What types of receipts are not reported by the partnership but must be reported by the individual partner?
- How are additional expenses incurred by partners outside the partnership treated on the tax return?
- What is the GST/HST Rebate, and how is it used on the T1 return?
- What is Work in Progress of a professional, and how is it calculated on the tax return?
- How are retainers accounted for on the return?
- How are professional libraries and costs of attending conventions handled?
- What special rules do professionals have to keep in mind in claiming home office expenses?
- What is the adjusted cost base of a partnership interest, and how is it increased and decreased?

PERSONAL TAX SERVICES SPECIALIST™



ESPECIALLY FOR:

- Bookkeeping & Payroll Services
- Tax Filing Office Staff (new & returning)
- Wealth Managers
- Insurance Advisors
- Financial Planners
- Trust Offices and Trustees

FACULTY OF PERSONAL TAXATION

Earn Specialized Credentials as a Personal Tax Services Specialist

File personal tax returns as a certified professional or deepen existing skills. Offer high-value advice on the best after-tax outcomes for multiple generations in client families.

Expand on the role of a traditional tax preparer. Offer holistic tax filing and planning services to help families reduce taxes and supplement low income by taking advantage of all available tax credits. Take a bold step: earn your **DMA™- Personal Tax Services Specialist™ Designation**.

STUDY ONLINE - EVERYTHING IS INCLUDED:

- > Personal course selection consultation and virtual campus orientation
- > Lesson plans and study plans
- > Personal instructor support by email
- > Comprehensive Knowledge Journal
- > EverGreen Explanatory Notes - Online Research Library
- > Practical case studies using well-known professional software
- > Calculators and tools you can use immediately
- > Testing and certification
- > CE/CPD accreditation by various professional bodies



"I am working on my second degree with the Knowledge Bureau, and I strongly recommend their courses for anyone in the financial services field. They have without a doubt, the most practical and effective approach to helping advisors serve their clients."

Chris Valentine, ON

Let's Connect :

Phone: 1-866-953-4769 | Email: registrar@knowledgebureau.com | www.knowledgebureau.com

LEVEL I COURSES - CORE PROFESSIONAL SKILLS

Build your core professional skills by taking the three courses below.

A highly skilled tax practitioner is a professional who understands CRA's EFILE, NETFILE and File My Return, but brings so much more to the client relationship: the precise application of all the tax preferences the client is entitled to because a thorough client interview was conducted.

1

Introduction to Personal Income Tax

This course introduces a proven process for consistently accurate T1 tax preparation services with a professional client interview and document management system, as well as a thorough understanding of tax preparation for the five anchor profiles upon which every personal tax return is based—credit filing, employees, families and children, investors, and seniors.

Knowledge Journal Topics:

- Intro to Income Taxation in Canada
- Using Software to Prepare the Return
- Filing the Return
- Low Income and Credit Filers
- Reporting Employment Income
- Claiming Employment Deductions
- Families and Children
- Reporting Investment Income
- Pensioners
- New for current tax year and beyond

2

Professional Income Tax Filing - Advanced

Fully updated to the latest federal Budgets, this comprehensive course delves deeply into the deductions, tax credits, and tax calculations on the personal tax return, with an emphasis on capital gains and losses, and registered and non-registered investment income sources. It overviews common and advanced client profiles, while sending students to the dynamic commentary in EverGreen Explanatory Notes.

Knowledge Journal Topics:

- Update and Review
- Family Filing
- Employees - Part 1
- Employees - Part 2
- Retirement
- Investors
- Asset Management
- Life Events
- Business Starts and Stops
- Death and Estate Planning

3

Filing Proprietorship Returns

This course for professional advisors uses CRA's prescribed forms: Statement of Business or Professional Activities, Capital Cost Allowance statements, worksheets for reporting home office, automobiles, other assets, inventory control, and cost of goods sold.

Knowledge Journal Topics:

- Taxation of Income from a Proprietorship
- Reporting Requirements: GST/HST
- Claiming Business Expenses
- Transactions Involving Business Assets
- Home-based Businesses
- Hiring Human Resources
- Inventory-Based Businesses
- Disposing of and Replacing a Business
- Farming and Fishing Enterprises
- Professionals and Partnerships

"I am proud to say that I have achieved the Designation, and most of my staff are well on their way to either a diploma or a designation."

- Wayne Blackmere, DFA - Tax Services Specialist™

Let's Connect :

Phone: 1-866-953-4769 | Email: registrar@knowledgebureau.com | www.knowledgebureau.com

LEVEL II COURSES - MASTERY AND SPECIALIZATION

Complete your designation with specialized skills and deep professional knowledge by taking the three courses below:

Be a trusted contributor to a multi-stakeholder approach in family wealth management. Offer high value advice on the best after-tax outcomes for multiple generations in a taxpayer's family.

4

Filing T3 Returns

This course introduces the types of trusts that may be created in Canada and how each of them is taxed. Students will learn how to prepare T3 returns as part of the case study exercises in the course. The students will also learn how to optimize taxes payable on income earned by at trust The Trust Tax Estimator tool, provided with this course, will help you to minimize taxes on trust income.

Knowledge Journal Topics:

- Introduction to Organizational Structures
- Consolidated and Combined Financial Statements
- Foreign Currency Transactions
- Purchase of a Business
- Sales of a Business
- The Sale of Assets
- The Sale of Shares
- Business Succession
- Tax Planning in Succession
- The Role of a Value Centered Accounting Function

5

Filing Final Returns at Death

This course deals comprehensively with the taxation of individuals at death and the new relationship with the CRA when taxpayers die. Gain a thorough understanding of how income and capital accumulations are taxed on final returns and learn strategies to minimize taxes.

Knowledge Journal Topics:

- Death and Taxes
- Returns in the Year of Death
- Reporting Income
- Capital Assets
- Registered Accounts
- Claiming Deductions
- Non-Refundable Credits
- Refundable Credits
- The Estate
- Avoiding Probate Fees

6

Investment Tax Strategies

This course covers a strategic and tax-efficient investment income planning process which places capital accumulations in the right hands of individuals in the family. The objective is to save capital and earn investment income with tax-efficiency and then to average down the tax paid on both by arranging to share with family members within the tax rules allowed.

Knowledge Journal Topics:

- Introduction to Real Wealth Management
- Tax Efficient Investing: Planning for Income and Capital
- Business Income and Asset Planning
- Introduction to Canadian Income Tax
- Growing and Preserving Tax Efficient Wealth
- Registered Investments
- Tax-Efficient Investments Income
- Real Estate
- Tax-Efficient Asset Transfers

Study online in the safety and convenience of your own home or office.
Your study plan is flexible and self-paced. Assume 30 hours for each course.
Take up to 3 months to complete one.

Let's Connect :

Phone: 1-866-953-4769 | Email: registrar@knowledgebureau.com | www.knowledgebureau.com

TAKE A RISK-FREE TRIAL
knowledgebureau.com

THE DMA™ DESIGNATION TRACK

EARN A DESIGNATION BY DECLARING A SPECIALTY:

The DMA™ Designation is awarded to students who successfully earn 6 Certificates of Achievement as outlined above or take any 4 courses from a specialist category plus any 2 other courses.

We would like to create a lasting learning relationship with you and your team, for all your professional development and continuing education requirements.

Count on Us For:

- Practical training you can use right away with your team and clients
- Unparalleled personalized attention to ensure your success in the program
- Flexible learning format to fit even the busiest schedules – conveniently online and available 24/7
- Tax deductible tuition fees which qualify for the Tuition Fee Credit on your tax return
- All course materials, custom-designed software tools, research library, quizzes, testing and personal support are included in the single fee
- Continuing education credits from most professional bodies and regulators



About Knowledge Bureau:

Founded by tax expert, award-winning financial educator and best-selling author, Evelyn Jacks in 2003, Knowledge Bureau™ is a widely respected financial education institute and publisher based in Canada. Our world-class education solutions are innovative, informative, and in-depth, with a multi-disciplinary approach to professional development in the tax, accounting, bookkeeping and financial services.

Join Thousands Who Have Earned New Credentials

- Over 1 million Online course module registrations
- Over 24,700 Technical training certificates issued
- Over 17,700 Knowledge Bureau Report (KBR) subscribers
- Over 11,000 Active students in certificate and designation programs
- Over 14,100 CE Summits & Distinguished Advisor Conference attendees

“Our team of educational consultants and instructors make all the difference. We are always by your side as you study in the convenience of home or office. We want you to make the best educational decisions for your time and money and we are here to help.”

- Evelyn Jacks, President of Knowledge Bureau

“Everything so far has had value to it. These studies have added to my knowledge and skills and I have put this knowledge to use immediately for our clients or I gained new skills which has given me the opportunity to expand our services.”

- William Samplonius, ON

Let's Connect :

Phone: 1-866-953-4769 | Email: registrar@knowledgebureau.com | www.knowledgebureau.com

