

# 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 obligations.

### 1.Account selection

CRA contacts you to inform you that your account has been selected for review

### 2.Preparation

CRA contacts you to begin the review 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 reviews your records either in-person or as a desk review

### 4.Completion

CRA provides a detailed report on the results of the examination

### Final assessment

CRA's detailed findings may include one of these outcomes:

- **No changes required** - Your records are compliant
- **Adjustments required** - Discrepancies found, adjustments recommended
- **Penalties and interest** - May apply for non-compliance

- **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

