

Question 3

- RogerArmstrong (D.O.B. 1967-01-01) is an insurance broker who has been very successful at his job in the last few years.
- Three years ago, his only child, Victoria, was driving a car that was hit by a distracted driver. She and her husband were killed, and their 13-year-old son, Geoffrey, was blinded by the accident.
- Roger and his wife, Isabella, adopted Geoffrey. Isabella quit her part-time job to care for him.
- Isabella's parents went through a nasty separation a few years ago and Rita moved in with Roger and Isabella. Isabella's father's (Michael) current location is unknown, but it is believed that he is living somewhere in the Baltic.
- Isabelle cares for her mother, Rita, who lives with them. Rita suffers from dementia. The family doctor has signed a letter stating that she is dependent on Roger and Rita because of her impairment. Rita does not meet the residency requirements necessary to qualify for Canadian Old Age Security.
- In addition to his salary, Roger also earns commissions. His employer requires him to have an office in his home and has signed the form T2200 each year to this effect.
- In January 2018, Michael was arrested in Estonia. Isabella had to spend three weeks in Estonia before she could get him released from jail.
- During this time, Roger paid Nannies on Call \$5,000 for in-home help to take care of Geoffrey while Isabella was away.
- During the year, Roger's employer reimbursed \$4,000 for meals and entertainment with clients, \$3,500 for hotels and \$6,000 for airline tickets.
- Roger paid \$800 for the care and feeding of Geoffrey's seeing eye dog.
- During the year, Isabella and Roger made donations of \$5,000 and \$1,000, respectively, to the Seeing Eye Dog Society.
- During the 2018 taxation year, Roger paid for the following medical expenses for the following individuals:

Name	Procedure	Amount
Roger	Dental	\$500
Roger	New Glasses	\$1,200
Roger	Prescriptions	\$250
Isabella	Dental	\$400
Rita	Prescriptions	\$800
Geoffrey	Dental	\$700

- Finally, Roger has a home office which is used exclusively for to earn income and approximately 1/5th of the house's square footage is dedicated to the home office. During the 2018 taxation year, Roger incurred the following expenses:

Expense	Amount
Hydro	\$3,000

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Insurance	\$1,200
Maintenance	\$4,500
Mortgage Interest	\$7,000
Mortgage Life Insurance	\$600
Property Taxes	\$6,500

Required: Prepare the Roger's 2018 income tax return using the Profile tax software program.

Name	Isabella Armstrong	Geoffrey Armstrong	Rita Johnson	Michael Johnson
Date of Birth	1966-01-01	2003-02-01	1950-03-01	1950-02-01
Income	\$9,500	\$0	\$600	\$500

Roger's T4 slip from his employer (Insurance Inc.) has the following amounts:

Box 14 \$400,000	Box 22 \$120,000
Box 16 \$2,593.80	Box 42 \$95,000
Box 18 \$858.22	Box 46 \$1,000