

TAXPAYER PROFILE #1**Lawyer**

You are a **lawyer**. You earned total employment income last year in the amount of \$250,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #2**Plumber**

You are a self-employed **plumber**. Your total business income last year was \$60,000. Your total allowable business expenses were \$12,000. Therefore, your total taxable income for the year was \$48,000.

You report your taxable income correctly on your tax return.

**TAXPAYER PROFILE #3****Training consultant**

You are a self-employed **training consultant**. Your total business income for the year was \$80,000. Your total eligible business expenses were \$10,000. Therefore, your total taxable income was \$70,000.

When completing your tax return, you overstated your allowable business expenses to be \$15,000 and reported taxable income of \$65,000.

TAXPAYER PROFILE #4**Doctor**

You are a **doctor**. You earned total employment income last year in the amount of \$122,000. You also earned \$6,000 of other business income.

You report all your income on your tax return.

TAXPAYER PROFILE #5**Warehouse shipper/receiver**

You are a **warehouse shipper/receiver**. Last year you earned \$22,000 of employment income.

You report all your employment income on your tax return.

TAXPAYER PROFILE #6**Client services representative**

You are a **client services representative**. Last year you earned \$32,000 of employment income.

You report all your employment income on your tax return.

TAXPAYER PROFILE #7**Software engineer**

You are a **software engineer**. Last year your total employment income was \$116,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #8**Receptionist**

You are a **receptionist**. Last year you earned \$38,000 of employment income.

You report all your employment income on your tax return.

TAXPAYER PROFILE #9**Music producer**

You are a **music producer**. Last year you earned \$110,000 of business income. You had \$21,000 of allowable business expenses. Therefore, your taxable income was \$89,000.

When completing your tax return, you report your correct taxable income.

**TAXPAYER PROFILE #11****Butcher**

You are a **butcher**. You earned total employment income last year in the amount of \$33,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #12**City employee**

You are an **employee with the city**. You earned total employment income last year in the amount of \$52,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #10**Occupational therapist**

You are a self-employed **occupational therapist**. Last year you earned \$68,000 of business income. You have allowable business expenses of \$6,000. Your total taxable income is \$62,000.

You know you will owe taxes when you file your return, and you do not have the money to pay it. So, you decide not to file a tax return at all.

TAXPAYER PROFILE #13**Photographer**

You are a self-employed **photographer**. Your total business income last year was \$86,000. Your total allowable business expenses were \$14,000. Therefore, your total taxable income for the year was \$72,000.

You report your taxable income correctly on your tax return.

TAXPAYER PROFILE #14**Pizza delivery driver**

You are employed full-time and you also **deliver pizza** on the weekends. Your pizza job pays you in cash. You earned \$35,000 from your full-time job. You earned \$5,000 cash from delivering pizza.

When completing your tax return, you did not report the \$5,000 you earned from delivering pizza as it was cash income and you felt you did not need to report it.

TAXPAYER PROFILE #15**Pilot**

You are a **pilot**. You earned total employment income last year in the amount of \$89,000.

You report all your employment income on your tax return

TAXPAYER PROFILE #16**Chiropractor**

You are a **chiropractor**. You earned \$105,000 of business income last year. You had \$15,000 of allowable business expenses. Therefore, your taxable income for the year was \$90,000.

You report your correct taxable income on your tax return.

TAXPAYER PROFILE #17**Automotive technician**

You are an **automotive technician**. Last year your total employment income was \$66,000.

You report all your employment income on your tax return.

**TAXPAYER PROFILE #19****Nurse**

You are a **nurse**. You earned \$46,000 of employment income last year.

You report all your employment income on your tax return.

TAXPAYER PROFILE #20**Teacher**

You are a **teacher**. You earned \$56,000 of employment income last year.

You report all your employment income on your tax return.

TAXPAYER PROFILE #18**Pharmacist**

You are a **pharmacist**. Last year your total employment income was \$88,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #21**Accountant**

You are an **accountant**. You earned total employment income last year in the amount of \$123,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #22**Security guard**

You are a **security guard**. You earned total employment income last year in the amount of \$33,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #23**Travel agent**

You are a **travel agent**. You earned total employment income last year in the amount of \$42,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #24**Courier**

You are a self-employed **courier**. Your total business income last year was \$38,000. Your total allowable business expenses were \$4,000. Therefore, your total taxable income for the year was \$34,000.

You report your taxable income correctly on your tax return.

TAXPAYER PROFILE #25**Real estate agent**

You are a **real estate agent**. Last year you earned \$72,000 of business income. You had allowable business expenses in the amount of \$7,000. Therefore, your taxable income was \$65,000.

You correctly report your taxable income on your tax return.

**TAXPAYER PROFILE #27****Computer graphic designer**

You are a self-employed **computer graphic designer**. Last year you earned \$87,000 of business income. You had allowable business expenses in the amount of \$3,000. Therefore, your taxable income was \$84,000.

You correctly report your taxable income on your tax return.

TAXPAYER PROFILE #30**Career counsellor**

You are a **career counsellor**. You earned total employment income last year in the amount of \$41,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #28**Appliance repair technician**

You are a self-employed **appliance repair technician**. Last year you earned \$62,000 of business income. You had allowable business expenses in the amount of \$2,000. Therefore, your taxable income was \$60,000.

You correctly report your taxable income on your tax return.

TAXPAYER PROFILE #31**Police officer**

You are a **police officer**. You earned total employment income last year in the amount of \$58,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #26**Backhoe operator**

You are a **backhoe operator** with a large builder. Last year you earned \$61,000 of employment income. You also earned income doing side jobs on the weekends. Last year you earned \$14,000 of income doing miscellaneous jobs.

When completing your tax return, you only report your employment income.

TAXPAYER PROFILE #29**Window cleaner**

You are a **window cleaner**. You earned total employment income last year in the amount of \$25,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #32**Paramedic**

You are a **paramedic**. You earned total employment income last year in the amount of \$48,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #33**Dentist**

You are a self-employed **dentist**. Last year you earned business income in the amount of \$142,000. You had allowable business expenses in the amount of \$28,000.

You report your taxable income correctly on your tax return.

**TAXPAYER PROFILE #35****Librarian**

You are a **librarian**. You earned total employment income last year in the amount of \$39,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #36**Funeral director**

You are a **funeral director**. You earned total employment income last year in the amount of \$47,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #34**Waiter or waitress**

You are a **waiter or waitress** in a very busy restaurant. You earn hourly wages plus tips. Last year your total wages were \$28,000. Your total tips were \$12,000.

When completing your tax return, you report your full wages, but only report \$2,000 of the tips you earned.

TAXPAYER PROFILE #37**Air traffic controller**

You are an **air traffic controller**. You earned total employment income last year in the amount of \$53,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #38**Criminologist**

You are a **criminologist**. You earned total employment income last year in the amount of \$83,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #39**Firefighter**

You are a **firefighter**. You earned total employment income last year in the amount of \$64,000.

You report all your employment income on your tax return.

TAXPAYER PROFILE #40**Novelist**

You are self-employed **novelist**. Your total business income last year was \$56,000. Your allowable business expenses were \$8,500. Therefore, your taxable income was \$47,500.

When completing your tax return, you understate your business income to be \$50,000 and report taxable income of \$41,500.