



Personal Tax Checklist

PERSONAL INFORMATION			
Full Name	S.I.N.	Birthdate	Citizenship
Apt./Suite – Building Number Street Name, City, Postal Code			Marital Status
Primary phone	Secondary phone	Fax	Email
Any family members disabled? YES <input type="checkbox"/> NO <input type="checkbox"/>		Do you authorize CRA to provide information about you to Elections Canada? YES <input type="checkbox"/> NO <input type="checkbox"/>	
SPOUSE'S INFORMATION			
Full Name	S.I.N.	Birthdate	Citizenship
If we are not preparing your spouse's tax return: Taxable income figure from line 26000 of their tax return: _____			
If your marital status changed during the year, please provide the date it changed (MM/DD/YYYY): ____/____/____			
CHILDREN'S INFORMATION			
Full Name – Child 1	S.I.N.	Birthdate	Citizenship
Attending Post-Secondary Institution? YES <input type="checkbox"/> NO <input type="checkbox"/> - <i>If yes please attach T2202A</i>			
Full Name – Child 2	S.I.N.	Birthdate	Citizenship
Attending Post-Secondary Institution? YES <input type="checkbox"/> NO <input type="checkbox"/> - <i>If yes please attach T2202A</i>			
Full Name – Child 3	S.I.N.	Birthdate	Citizenship
Attending Post-Secondary Institution? YES <input type="checkbox"/> NO <input type="checkbox"/> - <i>If yes please attach T2202A</i>			
SALE OF PRINCIPAL RESIDENCE			
Did you sell your principal residence during the year?			YES <input type="checkbox"/> NO <input type="checkbox"/>
If YES: Year of Acquisition: _____ Proceeds of Disposition: _____			
Did you own any other properties that could qualify as a principal residence?			YES <input type="checkbox"/> NO <input type="checkbox"/>
FOREIGN REPORTING			
Do you own foreign assets with a cost greater than \$100,000 CAD?			YES <input type="checkbox"/> NO <input type="checkbox"/>
INCOME SOURCES CHECKLIST			
Employment (T4 or T4A)	<input type="checkbox"/>	RRSP, RRIF, RESP (T4RSP/T4RIF/T4A)	<input type="checkbox"/>
Government pensions (T4A[OAS]/T4A[P])	<input type="checkbox"/>	Estates/Trusts/Mutual Fund (T3)	<input type="checkbox"/>
Employment Insurance (T4E)	<input type="checkbox"/>	Interest/Dividends/Capital Gains (T3/T5/T5013)	<input type="checkbox"/>
TAX DEDUCTIONS / CREDITS CHECKLIST (with official receipts)			
RRSP Contributions	<input type="checkbox"/>	National Student Loan Interest	<input type="checkbox"/>
Union/Professional Dues	<input type="checkbox"/>	Medical Expenses (net of any reimbursements)	<input type="checkbox"/>
Child Care Expenses (Incl. Name & SIN of Recipient)	<input type="checkbox"/>	Charitable or Political Donations (official receipts)	<input type="checkbox"/>
Moving Expenses (if at least 40km's closer to work)	<input type="checkbox"/>	First-time Home Buyer?	<input type="checkbox"/>
Accounting Fees (other than Lohn Caulder's fees)	<input type="checkbox"/>	Teacher who pays for their own supplies?	<input type="checkbox"/>
Interest/Fees Paid on Investments (Non-Registered)	<input type="checkbox"/>	Tuition Fees (T2202A – Signed by Student)	<input type="checkbox"/>
Other:	<input type="checkbox"/>	Other:	<input type="checkbox"/>



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OTHER IMPORTANT DOCUMENTS CHECKLIST			
Mutual Fund Investment Summary Statement	<input type="checkbox"/>	Tax Shelters (T101/T5013/Annual Reports)	<input type="checkbox"/>
Sale of Property: Address, Cost of property	<input type="checkbox"/>	T2200 Employer Authorization for Expenses (Please see Appendix C below)	<input type="checkbox"/>
Sale of Property: Seller's Statement of Adjustments	<input type="checkbox"/>	Court-Ordered Spousal Support Payments <i>Paid</i>	<input type="checkbox"/>
Sale of Shares: Gain/Loss Summary from Broker	<input type="checkbox"/>	Court-Ordered Spousal Support Payments <i>Received</i>	<input type="checkbox"/>
New Clients: Notice of Assessment for Prior Year	<input type="checkbox"/>	New Clients: T1 Tax Return Filed for Prior Year	<input type="checkbox"/>
New Clients: Signed Authorization Form (Included after Appendix C below)	<input type="checkbox"/>	Other:	<input type="checkbox"/>

OTHER INFORMATION CHECKLIST (please provide if necessary)			
Rental Income and Expenses (Please provide detail listing of rental income and expenses per property below in Appendix A)	<input type="checkbox"/>	List of foreign property owned, including:	
Self-Employment Income and Expenses (Please provide detail listing of the income and expenses below in Appendix B)	<input type="checkbox"/>	Country of Origin	<input type="checkbox"/>
Employment/Commission Expenses (Please provide detail listing of employment expenses in Appendix C)	<input type="checkbox"/>	Fair Market Value at Year-End	<input type="checkbox"/>
Other:	<input type="checkbox"/>	Highest Fair Market Value for The Year	<input type="checkbox"/>
Other:	<input type="checkbox"/>	Total Income and Total Capital Gains	<input type="checkbox"/>
		Signed T1 Engagement Letter (available online)	<input type="checkbox"/>
		Other:	<input type="checkbox"/>
		Other:	<input type="checkbox"/>

INSTALLMENT PAYMENTS	
Have you made installment payments for the tax year? If YES: how much for yourself? If YES: how much for your spouse? If YES: how much for each child?	YES <input type="checkbox"/> NO <input type="checkbox"/> \$ _____ \$ _____ \$ _____

DIRECT DEPOSIT/ TAX REFUND	
Has Your Direct Deposit Information Already Been Provided to CRA? If NO: If You Would Like to Have Tax Refunds Directly Deposited, provide us with either: A Void Cheque <i>OR</i> Branch Number (5 digits) Institution Number (3 digits) Account Number (Maximum 12 digits)	YES <input type="checkbox"/> NO <input type="checkbox"/> <input type="checkbox"/> _____ _____ _____



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APPENDIX B: SELF-EMPLOYED INCOME AND EXPENSES (Please provide this form for EACH Business)

DETAILS OF BUSINESS:

Name of business _____ Type of business _____
Names of Partners and Percentage (%) owned _____

REVENUE:

Gross Receipts/ Sales \$ _____

EXPENSES:

Bad Debts \$ _____
Insurance \$ _____
Meals and Entertainment \$ _____
Interest & Bank Charges \$ _____
Licenses, Dues, and Memberships \$ _____
Office Expense \$ _____
Supplies \$ _____
Professional Dues \$ _____
Rent \$ _____
Repairs and Maintenance \$ _____
Salaries \$ _____
Travel \$ _____
Telephone and Utilities \$ _____

Vehicle Expenses:

Year, Make and Model _____
Kilometers Driven for Business* _____ KMs
Total Kilometers Driven* _____ KMs
If Leased, Date Lease began? _____
Purchase/Sale Price \$ _____
Gas _____
Insurance \$ _____
Repairs & Maintenance \$ _____
Interest on Auto Loans \$ _____
Leasing \$ _____

Is your business registered for GST? YES NO If yes, what is your GST number? _____

Is GST included in the above amounts? YES NO

* While you do not need to send us your individual expense receipts, please note that Canada Revenue Agency may ask to see these at some point after your tax return has been filed. Acceptable receipts must be issued by the vendor (not a credit card statement) and should include the date, vendor name, and amount paid. CRA also requires that automobile expense claims be supported by a mileage log.



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APPENDIX C: EMPLOYMENT EXPENSES* (Please attach a signed T2200-Declaration of Employment conditions from your employer)

Travel	\$ _____
Parking	\$ _____
Office Supplies	\$ _____
Telephone	\$ _____
Office Rent	\$ _____

Vehicle Expenses (If Applicable):

Year and Make & Model	_____
Purchase/Sale Price	\$ _____
Date of Purchase/Sale	_____
If leased, Date Lease began?	_____
KMs driven for business purpose*	_____ Km's
Total KMs driving in the year*	_____ Km's
Fuel	\$ _____
Repairs & Maintenance	\$ _____
Insurance	\$ _____
Licensing & Registration Fees	\$ _____
Loan Interest	\$ _____
Lease payments	\$ _____
Car Washes	\$ _____
Parking	\$ _____
Other:	\$ _____

For Commission Employees only:

Accounting & Legal Fees	\$ _____
Advertising & Promotion	\$ _____
Meals and Entertainment	\$ _____
Rental of Office Equipment	\$ _____
Training	\$ _____

* While you do not need to send us your individual expense receipts, please note that Canada Revenue Agency may ask to see these at some point after your tax return has been filed. Acceptable receipts must be issued by the vendor (not a credit card statement) and should include the date, vendor name, and amount paid. CRA also requires that automobile expense claims be supported by a mileage log.

Authorize a Representative – signature page

Enable printing and EFILE of this authorization request

Select "EFILE Authorize a Representative" under the "EFILE" menu to file this authorization.

Instructions:

1. Print this page and have it signed and dated by the taxpayer or legal representative.
2. Retain a copy of the signed and dated signature page in your files for six years from the date that this information is transmitted to the Canada Revenue Agency (CRA). Do not send the signature page to CRA by mail or fax unless requested to do so.

Taxpayer information

SIN _____ First name _____ Last name _____

Representative information and authorization

Individual Representative ID: 58R77P6

Business Firm BN: _____

Group Group ID: G

Level of authorization (1 or 2): 2

Enter an expiry date, if applicable. _____

Signature and date

I am the legal representative for this taxpayer.

By signing and dating this page, you authorize the Canada Revenue Agency to interact with the representative mentioned above.

Name of taxpayer or legal representative

Signature of taxpayer or legal representative

Date of signature





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New Items:

Home Office Expenses

Employees who worked from home due to the COVID-19 pandemic more than 50% of the time over a period of at least four consecutive weeks in 2020 will be eligible to claim the home office expenses deduction. Two methods are available-

Temporary flat rate method applies to eligible employees working from home in 2020 due to the COVID-19 pandemic. You can claim a deduction of \$2 for each day you worked at home up to a maximum of \$400. No forms are required and you are not required to keep documents to support your claim. You must have worked more than 50% of the time from home for a period of at least 4 consecutive weeks. Your employer must not have reimbursed you for all of your home office expenses. Multiple employees may work in the same home and be each eligible to claim the flat rate method. Vacation days and sick days are not included in the number of days worked.

Detailed method will claim the employment portion of actual amounts paid, this requires a signed T2200 or Form T2200S from your employer. The size of your home and workspace must be calculated. The number of hours per week you use the space for work can effect a common (shared) area or designated room—ie you have been working from your kitchen. Shared spaces with multiple employees must be calculated. You must keep all expenses.

Canada Emergency Response Benefit (CERB) Taxable

Although the CERB payments are taxable, no tax was withheld at source. Depending on your situation tax may be payable on your 2020 tax return.

Canada Recovery Benefit Potential Repayment

Canadians may earn up to \$38,000 for the 2020 calendar year while receiving the Canada Recovery Benefit. CRA has applied a flat 10% deduction at source on these payments. You will be required to repay \$0.50 of the benefit for every dollar of net income earned above \$38,000. This will be reconciled on your T1 tax return and the repayment will be incorporated in your total payable.

Canada Training Credit

The Canada Training Credit is a new refundable tax credit to help individuals with the cost of training fees. Individuals with have at least \$10,000 in earnings from work and income below \$150,000, Between the ages 25 and 64 can accumulate \$250 per year, up to a lifetime training amount of \$5,000. The amount that may be claimed for a taxation year is equal to the lesser of: half of the tuition and other eligible expenses paid for the taxation year and the balance of the individuals Canada Training Credit limit for the taxation year. Limits will be shown on your Notice of Assessment and available through CRA's my account portal.



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Items of Annual Relevance:

- Effective for 2019 in respect of amounts received after March 19, 2019, the RRSP withdrawal limit for the **Home Buyers Plan** was amended to increase from \$25,000 to \$35,000.
- Depreciable property that meets the definition of “accelerated investment incentive property” is eligible for an increased first-year capital cost allowance deduction for business. Please let us know if **you have purchased any depreciable property for business** so that we can determine its eligibility.
- Zero-emission vehicles used for business** (plug-in hybrid with battery capacity of at least 7 kWh or vehicles that are fully electric or fully powered by hydrogen) purchased and available for use for business purposes on or after March 19, 2019 are eligible for an increased deduction, provided that a rebate was not paid under the new federal Incentive Vehicles Program. Note that this is limited to \$55,000.
- Please send us all of your information slips (e.g. **T3, T4, T5, RRSP**). Note that, if we do the accounting for your business, we may already have your most important T-slips stored in our files.
- If you have **sold any investments** or **earned interest income** for which no slips are issued, please ask your broker to provide a gain/loss report and a summary of income and account fees. If your broker does not offer these reports, please prepare a summary of your investment account activity, including the costs and proceeds of any securities sold.
- Be sure to let us know if any of your capital gains might qualify for the “lifetime capital gains exemption,” now \$866,912 on the **disposition of certain small business shares** and \$1,000,000 on the sale of certain farm and fishing properties.
- Let us know if **you sold your principal residence** in the year. Even if this is non-taxable, you still need to report the address, year acquired, and sales price on your tax return. Late-filing penalties of \$100 / month are levied on each owner who doesn’t report these sales.
- If you **earned rental income**, please provide us with a summary of your revenues and expenses for each property, or fill-out Appendix A: Rental Property Summary. Please be sure to include only the interest portion of any mortgage payments.



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- If you **bought or sold real estate** during the year, we need a summary of the purchase costs or sales proceeds, a recent property assessment, and your purchaser/vendor “statement of adjustments.”
- If you had **self-employment or professional income**, please summarize your revenues and expenses for each business, or fill-out Appendix B: Self-Employed Income and Expenses Summary. For those able to claim automobile expenses, be sure to include the total number of kilometers driven for the year with the business kilometers broken out, and the purchase or lease costs of any new cars.
- If your employer provided you with a **T2200 “Declaration of Conditions of Employment” and you incurred deductible employment expenses**, please send us the T2200, signed by your employer, along with a summary of all employment expenses such as the one provided in Appendix C: Employment Expenses Summary.
- While you do not need to send us expense receipts to support your Rental, Self-Employment, or Employment expenses, **you do need to keep these receipts in your files and ready to provide to CRA for up to 6 years** following the date of that year’s tax assessment
- The **deadline to make RRSPs contributions is March 1, 2021**. Make sure you send us your RRSP receipts for all contributions made up to this date!
- Make sure you have official charity receipts if you want to **claim the charitable donation tax credit**. These should include the donor’s name, the donation date, the donation amount, and charity’s “RR” number.
- Similarly, **medical expense receipts** are often reviewed by CRA, so make sure yours include the date, a description of the procedure, the amount charged, and the names of both the practitioner and the patient. Please note that you still cannot claim the cost of most cosmetic procedures, over-the-counter vitamins and supplements (even if prescribed), and MSP payments.
- Students take note, your **educational institution should provide you with a tuition certificate** (form T2202A, or TL11A for those at foreign institutions). These are necessary to claim most tuition credits. If you did not receive one, they are usually available online from your educational institution.
- Registered education savings plan withdrawals are often taxable. If **you made a taxable withdrawal from an RESP** this year you should receive a T4A - please send this to us.



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- For parents with **children who are not filing tax returns** with us, you may still be able to claim a portion of their unused tuition fees and medical expenses. We will need the child's T2202A's and medical expense receipts, along with their taxable income figure, to determine what amount can be transferred.
- If you incurred **child care expenses**, please provide the amount along with the name and S.I.N. of the care giver, or the name/receipt from the relevant institution. Also, please provide us with the names, birthdates, and S.I.N.s (if applicable) of all of your children.
- New homeowners: you might qualify for the first-time home buyer's tax credit**, a \$750 benefit available for those who acquired a home during the year and who did not own another principal residence in any of the preceding 4 calendar years. Be sure to let us know if you think you qualify.
- If you have participated in the **RRSP "Home Buyers' Plan"** by withdrawing funds from your RRSP to purchase a home, you are required to make annual repayments for up to 16 years. Please advise us if you wish to repay any amount other than the minimum.
- Elementary and secondary school teachers** may be eligible to claim the **school supplies tax credit** for up to \$1,000 of non-reimbursed supplies, if used in their schools to teach or help students learn. Please let us know if you think you qualify for this credit.
- The **home accessibility credit** can be claimed for up to \$10,000 of **home renovations**, if done for the purpose of improving accessibility, functionality, or mobility, or for reducing the risk of harm within the dwelling for individuals who are 65 and older or who qualify for a disability tax certificate. Please let us know if you think you qualify for this credit.
- You can **split up to 50% of your pension income** with your spouse or common-law partner. If we prepare the returns for both you and your spouse or common law partner, you do not need to send us anything other than your regular income slips. If your spouse or common law partner has their return done elsewhere, we will need to coordinate with their accountants to ensure the tax filings are consistent.
- If you pay court-ordered **alimony or spousal maintenance**, please provide us with a summary of all payments made, together with the name and SIN of the recipient. Hold onto all cancelled cheques, legal agreements, and other proof of payment, since this deduction is frequently reviewed by CRA. Child support payments are not deductible, so it is important to distinguish between spousal support and child support.
- The **"foreign property"** reporting requirements make it necessary for our clients with interests in foreign trusts, or significant interests in foreign corporations or other foreign investments, to disclose this on their personal income tax return. **Please contact us regarding this complex area.**



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First-Time Clients

If this is the first time Hardeep Khangura will be preparing your tax returns, please provide:

- A complete copy of the previous year's tax return
- A copy of the previous year's notice of assessment from CRA
- An authorization form, allowing Hardeep Khangura to speak with CRA on your behalf. A copy of this form is included after Appendix C. Please fill out the Taxpayer information section, then sign and date the form.

□ **All Personal Tax Returns Must be Filed Electronically:**

It is now mandatory for the vast majority of our clients to file their personal returns **electronically**. For those used to signing a printed, paper tax return, please note that you now just sign a one-page form authorizing Hardeep Khangura to file your return on your behalf, called the 'T183.' These do not have to be filed with your tax return, but CRA does ask us to send in some of these after each tax season ends. As such, we ask that you **return the signed T183 forms to in order to complete the filing.**

□ **Engagement Letter for Preparing Personal Tax Returns**

Finally, please sign and include the T1 engagement letter with the material you send us. For simplicity, we ask that one person sign as the responsible person for the entire family. A copy of this letter can be downloaded from our website at:

[https://www.hkcpa.ca/useful-links/Personal Tax Return Engagement Letter](https://www.hkcpa.ca/useful-links/Personal%20Tax%20Return%20Engagement%20Letter)