Run: Jan. 08, 2014,

Personal Tax Return Checklist

Courtesy of: **James D. Oates, CMA** (B) 905-628-1347 (F) 905-628-2772

If we prepared last year's tax return, please indicate changes to the first two pages.

	Taxpayer	**Spouse**
Name		
Address, Current		
Address on December 31, if different from above		
Province		
Telephone (Home)		
Telephone (Work)		
Telephone (Mobile)		
E-mail		
Birthdate		
Social Insurance No.		

			Taxpayer	Spouse
Would you like us to represent you with CRA?			Y N	Y N
T1013 on file (internal use only)			Y N	Y N
Receive signed T1013 (internal use only)			Y N	Y N
Date of T1013 (internal use only)				
Marital Status on December 31, 2013	Single		Married	Common-Law
	Separated		Divorced	Widowed
If your Marital Status changed, what was the date of the change?				
Spouse's income (if filed separately)				
Did the taxpayer immigrate to Canada, or emigrate from Canada in the year?		Y N		Y N
Is the taxpayer a Canadian citizen?		Y N		Y N
Do you authorize CRA to share your non-financial information with Elections Canada for the National Register of Electors?		Y N		Y N
Did the taxpayer hold any foreign property, with a cost of $100,000.00 or more? If yes, a list is required.		Y N		Y N
Did the taxpayer declare bankruptcy in the year?		Y N		Y N
If there is a tax refund, do you want it deposited to your bank account?		Y N		Y N
Account No.				

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Dependant Information

Name	Date of Birth (yyyy/mm/dd)	Relationship	Social Insurance Number	Net Income	Student (Fulltime)	Disabled	Child Care

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Item	Description	Taxpayer	Spouse
1) General			
In all cases	Any Notices of Assessment or Reassessment.		
	If there are any loss-carry backs, a copy of the Notice of Assessment and tax returns from previous years.		
If we did not complete your return last year	A copy of last year's return along with the related Notices of Assessment.		
Correspondence from CRA	Any other correspondence from CRA?		
Losses to carry back	We will require up to three year's previous year's tax returns and respective Notice of Assessment.		
Installment Payments	Please advise us of all installment payments made during the year.		
2) Employment Income and Expenses			
Employment	T4 and/or T4A (Commission) slips.		
	Details on any tips, gratuities, allowances etc.		
	Any other T Slips such as: T5007, T5018 (subcontractors), etc.		
	Employment Income not on any other slips.		
Employee Profit Sharing Plan	T4PS slips withdrawals.		
Employment expenses	A completed form T2200 signed by your employer, together with a list of your expenses (e.g. auto, supplies, interest, office-in-home) indicate which expenses include HST.		
Tools Deductions	Provide receipts with details of tools purchased.		
Automobile expenses	Distance driven for employment and personal use, cost of gas, oil, insurance, license, interest, maintenance, automobile club. Bring your log and we will copy for your tax file. A T2200 from your employer is required.		
	First year: Original cost of car excluding taxes, HST, undepreciated capital cost, lease cost, year bought/leased. If leased, note list price. Provide us a copy of the purchase or lease agreement.		
3) Pension Income			
Pension, retiring allowance	T4A, T4A (OAS), T4 (RCA), T4A (P), T4RSP and T4RIF slips. Details of any US Social Security or other foreign plan.		
Pension splitting	Do you wish to split pension income if feasible?		
Retirement Savings Plan withdrawals	T4RSP, T4RIF, T1048 (home-buyer's plan) slips.		
4) Universal Child Care Benefit			
The UCCB is for children under the age of 6 years and is paid in installments of $100 per month per child. An RC62 slip is required.			
If single parent, is UCCB designated to a dependant.			

Confidential

All information held in strictest confidence

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Item	Description	Taxpayer	Spouse
5) Employment Insurance			
T4E slip			
6) Investment Income & Expenses			
Interest & Dividend income	T3, T4A, T5, T600, T-BD and T5008 slips. Details of foreign source income, including tax withheld.		
Compound interest (e.g. Canada Savings Bonds)	For each investment: date of issue, date acquired (if different), date of maturity, face value, interest earned and method used to report income to date.		
Disposition of capital (stocks, bonds, real estate)	Description of the property (e.g. stocks, bonds), sale proceeds, cost of property and selling costs. Be certain to include the dates of acquisition and sale.		
Disposition of mutual funds	Exempt capital gains balance (after 1994).		
Disposition of second residence (e.g. cottage)	The value as of February 22, 1994, if it was owned then.		
Disposition of capital property owned	The value as of December 31, 1971, if it was owned then.		
Disposition of "Qualified Small Business Corporation Shares"	A copy of the two most recent financial statements of company. Capital gains deduction claimed in prior years and capital losses claimed in those same years. Summary of your investment income and expenses since 1998.		
Investment loan interest	Amount paid. Documentation need not be filed, but must be retained by you.		
Other investment expenses	Amount paid (safety deposit box charges, accounting fees, investment counsel fees, etc.). Documentation need not be filed with the return, but must be retained by you.		
Stock Options	Did you exercise stock options? Date the option was granted, date exercised, amount paid for the option, exercise price, value of the stock at the date the option was exercised, and value of the stock at the date of share sale. Were any shares in CCPC's?		
Tax shelters	T102, T5003, T5004, T5013, T1-CP slips. The tax shelter number must be indicated. Financial statements are beneficial but not required.		
7) Support payments			
Alimony, maintenance received	Details of amounts received, including amounts received by third parties (for example, mortgage payments made on your behalf).		
Support payments made	Details of amounts paid, including amounts paid to third parties (for example, mortgage payments made by you on their behalf).		
	A copy of your divorce/separation agreement from your former spouse.		

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Item	Description	Taxpayer	Spouse
8) Proprietorships			
a) General			
Rental	Details of gross rental revenue and related expenses (advertising, insurance, interest, maintenance, repairs, property taxes, travel, utilities etc.).		
	Capital asset additions & disposals in the year.		
Business Income / Self- employment	Financial statements or a list of revenues and expenditures.		
	The original cost of all capital assets, year acquired and portion of premises used for personal purposes.		
	Detail all expenditures incurred during the year to earn income.		
	Details of all tax installments made during the year.		
	If HST registered, please advise if amounts include or exclude HST.		
	If we prepare the accounting books for your self employed business, we may require other documentation in order to finalize the statement.		
Shareholder loans	Any shareholder loans outstanding during the year?		
b) Revenue	Include all sales & revenues.		
c) Expenses			
Materials / Supplies	Include all materials resold, supplies used.		
Wages, salaries, benefits	All salaries & wages paid to employees, including all statutory benefits.		
Delivery, freight, brokerage	Delivery & related costs.		
Meals & entertainment	Include all receipts including name of person or company taken for dinner, if applicable.		
Advertising	Include all flyers, newspaper or other media advertising & promotions.		
Professional fees	Accounting, legal or consulting fees paid.		
Professional or union dues	Costs for any professional organizations you belong to.		
Rent	Include rent other than your home.		
Property taxes	Include property taxes other than those for your home.		
Utilities	Include utilities other than those used in your home.		
Travel	Include all travel directly related to your business: airfare, tolls, parking, etc. Refer to Automobile section for vehicle travel.		
Telephone & communications	Include all communication costs "specific" to your business: cell, web site, postage. Do not include your base home phone, but do include long distance related to business.		
Computer Costs	Include all computer software & related minor expenditures.		
Insurance	Include business insurance. See home & vehicle insurance sections regarding these policies.		

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Item	Description	Taxpayer	Spouse
Office & general	Include office supplies, & other office expenses.		
Other	Include any other expenses directly related to your business.		
d) Home office expenses			
Area	Provide the actual square footage of your home & the area used exclusively for business.		
Mortgage Interest	Interest only. Provide either your mortgage statement or the details of your mortgage. (Amount, term, rate).		
Property Taxes	Provide totals of all expenses related to your home. This will then be apportioned based on the square footage used exclusively for business.		
Security System			
Home telephone if used by business			
Rent			
Heat			
Electricity			
Insurance			
Maintenance & repairs			
e) Motor vehicle expenses			
Kilometers	Keep a log! Track the total km's in the year & the km's to earn business income. Please bring the log in and we will place a copy in your tax file.		
Lease	Provide lease details. If vehicle is owned refer to capital cost, below. Provide us a copy of the purchase agreement.		
Fuel	Include fuel.		
Maintenance & repairs	Include all maintenance costs.		
License plate	Include cost of plate and license renewal.		
Insurance	Include vehicle insurance (HST exempt).		
Capital Cost Allowance	If your vehicle is owned provide original cost & purchase date. Provide us a copy of the purchase agreement.		
9) Social Assistance			
A T5007 is required. The income is added in to Total Income and then deducted before calculating Taxable Income.			
10) Partnerships			
T5013 slip or financial statements and tax information if you have not been provided with a T5013 slip.			
Details of expenses incurred outside of the partnership (e.g. auto, supplies, interest, office-in- home). If the partnership is a HST registrant, please indicate which expenses include HST.			
11) Deductions and credits, not included above			
RRSP contributions	RRSP receipts and CRA "RRSP Contribution Limit Statement" (from prior year Notice of Assessment).		
Pooled Registered Pension Plans	PRPP receipts.		

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Item	Description	Taxpayer	Spouse
Child or attendant care	Amount paid, name, address and Social Insurance Number of each caregiver. Child care expenses must be detailed by child.		
Moving	Details of all expenses (moving goods and people, storage, meals and temporary accommodations, commissions, legal or lease cancellation fees, changing addresses on legal documents, replacing vehicle permits and driving licenses, utility hook-ups and disconnections, etc.).		
	Copy of real estate transaction selling previous residence. Commissions paid to agent to sell home are included in moving expenses.		
	Costs of maintaining your vacant former residence (including mortgage interest, property taxes, insurance premiums, heat and utilities, security).		
	Places moved from and to. Distance from old residence to new work location. Distance from new residence to new work location. For a move to be tax deductible, the distance moved must be greater than or equal to 40 kms (25 miles).		
	If you were reimbursed by or received an allowance from your employer, please provide details. Also provide details of any home relocation loan provided.		
Legal fees paid	Details of fees incurred (to establish right to pension benefits, severance, or spousal support).		
Medical Expenses	Receipts for medical expenses (for you, your spouse and dependants) paid this year as well as for any unclaimed expenses from last year, which includes private health care insurance. Select the best 12 month period (maximum amount) ending in the current tax year. We can calculate the best 12 month period for you.		
Charitable contributions	Official receipts. Important: ALL receipts must have charity's registration number. Please advise if you are a first time donor (no donations since 2006 by you or spouse.)		
	Any loans associated with any charitable contributions?		
Gifts to the Crown	Official receipts. The receipt must include the registration number of the charity.		
Political donations	Official receipts.		
Disability	If this is your first year claiming a disability credit, you must provide us a completed form T2201 (call us for one). In case of a dependant, please indicate his/her relationship to you.		
Tuition fees and full-time educational attendance	T2202 or T2202A slips. If the claim is in respect of your dependant's attendance, s/he must sign form and must indicate the amount of her/his income.		

	TL-11A receipt. If the claim is for your dependant, they must sign form & indicate income.		
	Receipt or amount for student loan interest.		
Transit costs	Monthly transit passes (only) since July 2006.		
Item	**Description**	**Taxpayer**	**Spouse**
Northern resident	Length of northern residency. Travel costs for medical services not locally available, and the airfare for up to two trips to the nearest designated city.		
Children's Fitness Tax Credit	Copies of receipts for any program which has a physical activity component (program started in 2007).		
Children's Arts Amount	You can claim an amount for eligible expenses paid for the registration or membership of your child in a prescribed program of artistic, cultural, recreational, or developmental activity.		
Volunteer Firefighter Credit	Please provide hours volunteered from fire department.		
Emergency volunteer	Did you receive an allowance as an emergency volunteer (e.g. firefighter)? If so indicate the amount.		
Ontario Home Ownership	T1C-OHOSP Savings Plan.		
Ontario Investor programs	OIEO form, tax credit certificate.		
Income Tax installments	CRA statements showing the amounts and dates paid. If these are not available, cancelled cheques.		

12) Other Items not in the foregoing that we need to be aware of:
