

# Personal Income Tax Checklist - 2017 Returns

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## SECTIONS:

- A. Information - All Clients Must Provide
  - B. Additional Information - New Clients Must Provide
  - C. Questions To Answer
  - D. Other
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### A. Information - All Clients Must Provide

1. All **information slips**, such as: T3, T4, T4A, T4A(OAS), T4A(P), T4E, T4PS, T4RIF, T4RSP, T5, T10, T2200, T2202, T101, T1163, T1164, TL11A, B, C and D, T5003, T5007, T5008, T5013, T5018(Subcontractors), RC62 and corresponding provincial slips.
  2. Details of **other income** for which no T-slips have been received such as:
    - other employment income (including stock option plans and Election Form T1212),
    - business income (farming and fishing businesses have special rules), partnership income, and rental income, (all revenues and expenses),
    - alimony, separation allowances, child maintenance (including divorce agreement),
    - pensions (certain pension income may be split between spouses and foreign pension income has special rules),
    - interest income earned but not yet received - example Canada Savings Bonds, Deferred Annuities, Term Deposits, Treasury Bills, Mutual Funds, Strip Bonds, Compound Interest Bonds,
    - other investment income,
    - professional fees,
    - director fees, and
    - scholarships, fellowships, and bursaries.
  3. Details of other **expenses** such as:
    - employment related expenses - provide Form B1200 - Declaration of Conditions of Employment (signed by employer),
    - tools acquired by tradespersons and eligible apprentice mechanics,
    - business, rental and employment capital purchases (such as vehicles, equipment and buildings),
    - interest on money borrowed to purchase investments,
    - investment counsel fees,
    - moving expenses,
    - child care expenses,
    - alimony, separation allowances, child maintenance (including divorce agreement, and support amount that was paid),
    - accounting, legal, and other professional fees,
    - pension plan contributions,
    - home office expenses,
    - film and video production expenditures eligible for a tax credit,
    - mining tax credit expenses,
    - business, property and employment travel and/or motor vehicle expenses (travel logs may be required),
    - scientific research and experimental development expenses,
    - adoption related expenses,
    - clergy residence deduction information (including Form T1223),
    - disability supports expenses (speech, sight, hearing, learning aids for impaired individuals and attendant care expenses),
    - tradespersons' tools acquired by an employee,
    - public transit passes acquired,
    - interest paid on qualifying student loans.
  4. Details of **other investments** such as:
    - real estate, or oil and gas investments - including financial statements, and
    - labour-sponsored funds.
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## 5. Details and **receipts** for:

- Registered Retirement Savings Plan (RRSP) contributions,
- professional and union dues,
- tuition fees for both full-time and part-time courses for you or a dependent - including mandatory ancillary fees, and Forms T2202, TL11A, B, C and D where applicable,
- charitable donations,
- medical expenses for you and dependent person(s) (including travel expenses and certain medical related modifications to a new or existing home),
- political contributions,
- **NEW - Home Accessibility Tax Credit** - Certain expenditures (up to \$10,000) may be eligible for a tax credit if made in relation to a renovation or alteration of your home to enhance mobility or reduce the risk of harm for an individual who is either, eligible for the Disability Tax Credit, or 65 years of age or older at December 31, 2017. Examples of eligible expenditures include amounts relating to wheelchair ramps, walk-in bathtubs, wheel-in showers and grab bars. Eligible expenditures will include, for example, the cost of labour and professional services, building materials, fixtures, equipment rentals and permits. A similar credit is available in British Columbia, New Brunswick and Ontario.
- **NEW - Eligible Educator School Supply Tax Credit** - If you are a teacher or early childhood educator, please provide receipts (up to \$1,000) for eligible school supplies purchased in the year. An eligible supply expense is an amount paid in the year for supplies used or consumed in the school or regulated child care facility in the performance of your employment. Supplies include:
  - consumable goods such as construction paper, flashcards, items for science experiments, art supplies, and stationary items; and
  - durable goods limited to games, puzzles, books, containers and educational support software. Computers, tablets and rugs (for kids to sit on) are examples of expenses which are not eligible.

In addition, please provide a certification from your employer attesting to the eligible supplies expense. Note that not all teachers and expenditures are eligible for this credit.

6. Details of **capital gains and losses** realized in 2017. This may be obtained, in some circumstances, by contacting your investment advisor.

7. **NEW** - Details on the **disposition of your principal residence or other real property**. If disposing of your principal residence, please provide: proceeds of disposition, address of the property, and the year the property was acquired. If disposing of other real property, please provide the cost of the property, in addition to the requirements for a principal residence.

Further, please indicate if you have a change-in-use of your property. This could include, for example, converting some or all of your principal residence into an income earning property, such as a rental suite.

8. Name, address, date of birth, SIN, and province of **residence** on December 31, 2017, if changed in the current year.

9. **Personal status** - single, married, common-law, separated, divorced, or widowed. If **married** or **common-law**, provide the spouse/partner's income, SIN, and birth date. If there has been a status change in the year, please provide the date of the change.

10. List of **dependents/children** including their income, birth date, and SIN.

11. Details regarding residence in a prescribed area which qualifies for the **Northern Residents Deduction**.

12. Details regarding contributions and withdrawals from **Registered Education Savings Plans**.

13. Details regarding **RRSP - Home Buyers' Plan** withdrawals and repayments, and **RRSP - Lifelong Learning Plan** repayments.

14. Details on 2017 income tax **Instalments**, or payments of tax, if we do not have access to your tax account on CRA's Represent a Client.

15. 2015 **Assessment/Reassessment Notices** and any other correspondence from **CRA**.

16. Details of **foreign property** owned at any time in 2017 including cash, stocks, trusts, partnerships, real estate, tangible and intangible property, contingent interests, convertible property, etc. Required details include: description of the property, related country, maximum cost in the year, cost at year-end, income, and capital gain/loss for each particular property.

For property held in an account with a Canadian securities dealer or Canadian trust company, please provide the country for each investment, fair market value of the investments at each month-end, income or loss

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on the property, and gain or loss on disposition of the property.

17. Details of **income** from, or **distributions** to, **foreign entities** such as foreign affiliates and trusts.
18. Details of your **Pension Adjustment Reversal** if you ceased employment and were in a Registered Pension Plan or a Deferred Profit Sharing Plan (T10 Slip).
19. Copy of any **foreign tax returns** filed.
20. **Internet Business Activities** - If you have business, professional, farming, or fishing income, please indicate whether you have Internet business activities. According to CRA, Internet business activities include any activity where you earn income from your webpages, websites, or Apps. This can include:
  - Selling goods and/or services on your own page or site. You may have a shopping cart and process payment transactions yourself or use a third-party service.
  - Selling goods and/or services on auction, marketplace or similar sites operated by others.
  - Earning income from advertising, income programs or traffic your site generates. Or,
  - If your site doesn't support transactions but your customers call, complete and submit a form or email you to make a purchase order, booking, etc.

Note - "Information only" webpages and websites like directories or ads will not trigger this information requirement.

If you do have Internet business activities, please also provide:

- Number of webpages or websites that your business generates income from. Please provide the addresses of your pages and/or sites. If you have more than 5, provide the 5 that generate the most income.
- Provide the percentage of income generated from the Internet. If you do not know the exact percentage, please provide a reasonable estimate.

## B. Additional Information - New Clients Must Provide

1. Details of previous **capital gain exemptions claimed, business investment losses** and **cumulative net investment loss accounts**.
2. A listing or copy of **receipts** for significant **capital assets** purchased in the year which may appreciate in value.

3. Details of **carry-forward amounts** from previous years (ex. losses, donations, forward averaging amounts, RRSP).
4. Copy of 2016 (or most recently filed) **personal tax return if we don't have it already**.

## C. Questions to Answer

1. Are you **disabled** or **are any of your dependents** disabled? If so, provide Form T2201, Disability Tax Credit Certificate. The **transfer rules** allow claims for certain dependent relatives.

Persons with **disabilities** may also receive tax relief for the cost of **disability supports** (e.g. sign language services, talking textbooks, etc.) incurred for the purpose of **employment** or **education**. If you or your dependents are disabled but do not have a T2201 Form, please provide details so we can explore whether you are eligible for special credits or benefits.

2. Are you the **caregiver** for any infirm family members?
3. Did you provide **In-home care** for a **parent or grandparent** (including in-laws) 65 years of age or over, or an infirm **dependent relative**? A federal tax credit may be available. Certain provincial credits may also be available.

Also, the caregiver may claim related **training costs** as a medical expense credit.

4. Do you want your **tax refund** deposited directly into your account at a financial institution?
5. If you have children up to the age of 17, have you received the **Universal Child Care Benefit (UCCB)**? If not, please provide details and we may be able to assist in obtaining some past benefits.

Note that the UCCB ceased in mid-2017. For some taxpayers, this benefit was replaced by the Canada Child Benefit (CCB). The CCB is an income tested benefit and therefore may not be provided to certain higher income individuals who previously received the UCCB.

6. Are you a first-time **home buyer** in 2017? A tax credit based on \$5,000 (@15% = \$750) is available for qualifying homes acquired after January 27, 2009.
7. Are you a **U.S. citizen, Green Card Holder**, or were you, or your parents **born in the United States**? You may have U.S. filing obligations.
8. Have you spent more than 200 hours acting as a **volunteer firefighter** or a **search and rescue volunteer**? You may be eligible for a federal tax credit.

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9. Are you an **aboriginal** person? Special tax rules may apply.
10. Do you authorize CRA to give your name, address, date of birth, and citizenship to **Elections Canada** to update the National Register of Electors?
11. Have you made any contributions to a **gifting tax shelter**?
12. Did you receive any **significant prizes or awards** from your, or a related person's place of employment?
13. Did you receive a retroactive **lump-sum payment** over \$3,000 (for example, spousal support)? In certain cases, some tax relief may be available.
14. Residents of **New Brunswick, Ontario** and **British Columbia** - Did you incur home renovation expenses for seniors that may be eligible for the Healthy Homes Renovation Tax Credit (Ontario), the Seniors' Home Renovation Tax Credit (British Columbia), or the New Brunswick Seniors' Home Renovation Tax Credit (New Brunswick)?
15. Did you purchase a new home in 2017? If so, you may be eligible for the new **residential property GST/HST rebate**.
16. **Other provincial and territorial tax credits** may be available in your jurisdiction such as certain property taxes and residential rent paid in Ontario,

## D. Other

1. Instalments required for 2017? **A Pre-Authorized Debit (PAD)** is an online service-payment option whereby CRA is authorized to withdraw a pre-determined payment amount directly from a bank account on a specific date(s) to **pay taxes**. This may help assist you with **avoiding penalties** on late and/or missing instalment payments.
2. **MyCRA mobile App** - This web App can be used on most mobile devices. It allows you to access and view key portions of your tax information such as your notice of assessment, tax return status, benefit and credit information, and RRSP and TFSA contribution room
3. **Canada Job Grant** - 2/3rds of certain employee training courses may be eligible for this grant. If interested in improving your skills, ask your employer about this opportunity.