

APPENDIX 29

Personal Income Tax Checklist - 2017 Returns



SECTIONS:

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

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), and corresponding provincial slips.
2. Details of **income** for which no T-slips have been received, such as:
 - other employment income (including any tips or gratuities received, details on stock option plans and Election Form T1212),
 - business, professional, partnership, and rental income (including all amounts received from the sharing economy, such as AirBnB, VRBO, Uber, etc),
 - alimony, separation allowances, child maintenance (including divorce/separation agreement),
 - pensions (certain pension income may be split between spouses),
 - interest income earned but not yet received (such as amounts from Canada Savings Bonds, Deferred Annuities, Term Deposits, Treasury Bills, Mutual Funds, Strip Bonds, Compound Interest Bonds),
 - scholarships, fellowships, and bursaries, and
 - any other income received (e.g. director fees, executor fees, etc).
3. Details of **other investments**, such as:
 - capital gains/losses realized (this may be obtained, in some circumstances, from your investment advisor)
 - real estate, or oil and gas investments – including financial statements,
 - bitcoin or other cryptocurrency transactions, and
 - any other investments.
4. Details of **other expenses**, such as:
 - employment related expenses – provide Form T2200 – Declaration of Conditions of Employment, signed by employer (where expenditures have a personal component, provide an allocation of personal versus employment usage),
 - business, professional, investment and rental expenses (including capital purchases, such as vehicles, and equipment), and
 - home office expenses (with respect to employment, professional or other business income).
5. Details and **receipts** for **other deductions and tax credits**, such as:
 - moving expenses,
 - child care expenses,
 - alimony, separation allowances, child maintenance (including divorce/separation agreement),
 - adoption related expenses,
 - interest paid on qualifying student loans,
 - professional and union dues,
 - medical expenses for you and any dependent persons,
 - charitable donations and political contributions,
 - public transit passes acquired (amounts incurred after June will no longer be eligible for the federal credit, although some provinces have parallel credits),
 - clergy residence deduction information (including Form T1223),
 - tuition fees for both full-time and part-time courses for you or a dependant – including mandatory ancillary fees, and Forms T2202, TL11A, B, C and D where applicable (note that the federal education and textbook tax credits have been eliminated for 2017),
 - disability supports expenses (speech, sight, hearing, learning aids for impaired individuals and attendant care expenses),
 - mining tax credit expenses,

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- 7 • Registered Retirement Savings Plan and any other pension plan contributions and withdrawals (including withdrawals and repayments for the Home Buyers Plan and Life Long Learning Plan),
 - 8 • film and video production expenditures eligible for a tax credit,
 - 9 • tools acquired by tradespersons and eligible apprentice mechanics,
 - 10 • scientific research and experimental development expenses,
 - 11 • 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. And,
 - 12 • 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. Please also provide a certification from your employer attesting to the eligible supplies expense.
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- 39 6. Details on the **disposition of your principal residence or other real property**. If disposing of your principal residence, please provide: proceeds of disposition, a description 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 listed above. This is required even if there is no gain on the disposition of the property. In addition, 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.
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- 50 7. Name, address, date of birth, social insurance number (SIN), and province of **residence** on December 31, 2017, if changed in the current year.
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- 53 8. **Personal status** – single, married, common-law,
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- separated, divorced, or widowed. If there has been a status change in the year, please provide the date of the change.
9. List of **dependants/children** including their income, birth date, and SIN.
10. Details regarding residence in a prescribed area which qualifies for the **Northern Residents Deduction**.
11. Details on 2017 income tax **instalments**, or payments of tax.
12. **2016 Notice of Assessment/Reassessment** and any other correspondence from CRA (including correspondence received after the filing of this personal tax return).
13. 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 on the property, and gain/loss on disposition of the property.
14. Details of **income** from, or **distributions** to, **foreign entities** such as foreign affiliates and trusts.
15. Copy of any **foreign tax returns** filed and any associated tax assessments.
16. If we are not preparing your **spouse or common-law partner's personal tax return**, please provide their return for review and tax planning.
17. **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. Information only webpages and websites like directories or ads will not generally trigger this information requirement.
- If you have Internet business activities, please provide:
- The number and address of webpages or websites that your business generates income from. If you have more than 5, provide the 5 that generate the most income.
 - The percentage of income generated from the Internet (if you do not know the exact percentage, provide an estimate).

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**B. Additional Information – New Clients Must Provide**

1. All CRA correspondence for the past three years.
2. Details of previously claimed **capital gain exemptions, business investment losses** and **cumulative net investment loss accounts**.
3. A listing or copy of **receipts** for significant **capital assets** purchased previously, which are currently held.
4. Details of **carry-forward amounts** from previous years (ex. losses, donations, forward averaging amounts, RRSP).

C. Questions to Answer

1. 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.
2. Are you an **aboriginal** person? Special tax rules may apply.

3. Are you **or any of your dependants** disabled? If so, provide Form T2201, Disability Tax Credit Certificate. The transfer rules allow claims for certain dependent relatives. In addition, are you, or would you like to provide support to a disabled person? Tax planning opportunities may be available, such as the establishment of a Registered Disability Savings Plan.

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.

4. Are you the **caregiver** for any infirm family members? Did you provide **in-home care** for an infirm **dependent relative**?
5. If you have children up to the age of 17, have you received 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 Universal Child Care Benefit which ceased in mid-2016.
6. Have there been any other significant life events in the past year, such as the death or impairment of a loved one? There can be tax planning opportunities.
7. Did you incur costs to access **medical intervention** required in order to **conceive a child** which was not previously allowed as a medical expense? Amounts

may be claimed in respect of any such expense for the previous 10 years (if amounts were incurred in 2007, a claim must be made by the end of 2017).

8. Did you purchase a new home in 2017? If so, you may be eligible for the new **residential property GST/HST rebate**. Also, are you a first-time **home buyer** in 2017? A federal tax credit based on \$5,000 (@15% = \$750) may be available.
9. 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.
10. Have you made any contributions to a **gifting tax shelter**?
11. Did you receive any **significant prizes or awards** from your, or a related person's place of employment?
12. Did you receive a retroactive **lump-sum payment** over \$3,000 (for example, spousal support)? In certain cases, some tax relief may be available.
13. Do you want your **tax refund** deposited directly into your account at a financial institution?
14. Do you authorize CRA to give your name, address, date of birth, and citizenship to **Elections Canada** to update the National Register of Electors?

D. Other

1. Instalments required for 2018? A **Pre-Authorized Debit Arrangement** is an online service-payment option which authorizes CRA to withdraw a pre-determined payment amount directly from a bank account on a specific date to **pay taxes**. This may help **avoid penalties** on late and/or missing instalment payments.
2. **MyCRA mobile App** – This web App 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.
4. **NEW! CRA Online Services – Account Alerts** – Individuals can register with CRA to be notified by email when CRA's record of an individual's address has changed, banking information for direct deposit has changed, or **if mail sent by CRA was returned**.

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- 5. **NEW! CRA Online Services – Link between CRA’s My Account and My Service Canada Account –** Individuals can now access these two accounts through a single sign-in session. When switching between Accounts, users must authorize their SIN to be transmitted to the other department. My Service Canada administers a number of programs such as Employment Insurance, Old Age Security, Guaranteed Income Supplement and Canada Pension Plan.
 - 6. Additional **provincial/territorial credits** and programs may be available.