

## Federal Personal Income Tax Return

We will soon be approaching the deadline of April 30 in Canada and April 15 in the United States to file your personal tax return. We are sending you this letter to assist you in collecting the necessary information required for us to complete your tax return. You can access a digital copy of this form and other worksheets on our website on the [Tax Organizer Worksheet](#) page. **Please provide us with a copy of your prior years' Notice of Assessment(s).** Additionally, we require the following information:

### 1. Personal Information

|          | Name | SIN | Date of Birth<br>(dd/mm/yy) | Phone     |     |
|----------|------|-----|-----------------------------|-----------|-----|
|          |      |     |                             | Office    | Ext |
| Taxpayer |      |     |                             |           |     |
| Spouse   |      |     |                             |           |     |
| Address  |      |     |                             | Home      |     |
|          |      |     |                             | Cell (TP) |     |
| Email    |      |     |                             | Cell (S)  |     |

Marital Status:  Married  Single  Common-Law  Divorced  Widowed  Separated

If marital status changed during the year, provide date of change (dd/mm/yy): \_\_\_\_\_

Are you a Canadian Citizen? \_\_\_ Yes \_\_\_ No      Is your spouse? \_\_\_ Yes \_\_\_ No

Are you an US Citizen? \_\_\_ Yes \_\_\_ No      Is your spouse? \_\_\_ Yes \_\_\_ No

If you are a US Citizen - Please provide your US SSN# \_\_\_\_\_ Spouse \_\_\_\_\_

Are you a Volunteer Firefighter or a Search and Rescue Volunteer? \_\_\_ Yes \_\_\_ No

### 2. Residence

Province or territory of residence on December 31 \_\_\_\_\_

Did the taxpayer immigrate to Canada or emigrate from Canada during the year? \_\_\_ Yes \_\_\_ No

If yes, provide date of entry into Canada \_\_\_\_\_ or date of departure \_\_\_\_\_

### 3. Dependants

| Name | Relationship | Date of Birth | SIN | Disability Amount | Income | Child Care Expenses |
|------|--------------|---------------|-----|-------------------|--------|---------------------|
|      |              |               |     |                   |        |                     |
|      |              |               |     |                   |        |                     |
|      |              |               |     |                   |        |                     |

Did you support a parent, grandparent or other dependent in your home during the year? If so, you may qualify for a "caregiver" tax credit. Please provide information above.

#### 4. Types of Income

\_\_\_\_\_ T4 slips from employment earnings.

\_\_\_\_\_ T5 slips for dividend, interest and other investment income.

\_\_\_\_\_ T3 slips for dividend, interest and other investment income.

\_\_\_\_\_ T4A(OAS) slip for Old Age Security payments.

\_\_\_\_\_ T4A(P) slip for Canada Pension Plan benefits.

\_\_\_\_\_ T4A slip(s) for other types of income or pensions received during the year.

\_\_\_\_\_ T4E slip for Unemployment Insurance benefits received.

\_\_\_\_\_ T4RSP and/or T4RIF slips for income received from RRSPs or RIFs.

\_\_\_\_\_ US slips such as W2, 1099, K1

\_\_\_\_\_ If you sold any stocks, bonds, or mutual funds during the year you must report the sale on your return. For each security sold please list the following information: Number of units sold, description of security, year acquired, proceeds, original cost and any selling costs.

\_\_\_\_\_ If you have bonds or GICs you must report the interest earned each year even if it is not received. Please provide us with the face amounts and interest rates of any such investments.

\_\_\_\_\_ Self-employed income. Please sort and summarize the income and expenses for your self employed earnings. We do not require the receipts but you must keep them for Canada Revenue Agency if they request them in the future. [Self-employment Worksheet](#)

\_\_\_\_\_ Rental income and expenses. Please sort and summarize the income and expenses for each rental property you own. We do not require the receipts but you must keep them for Canada Revenue Agency if they request them in the future. [Real Estate Rental Worksheet](#)

\_\_\_\_\_ If you received alimony or child support payments during the year please let us know the following and whether the terms of your agreement changed during the year.

Amount received (alimony) \$ \_\_\_\_\_

Amount received (child support) \$ \_\_\_\_\_

From whom did you receive it \_\_\_\_\_

Social Insurance Number of Payee \_\_\_\_\_

\_\_\_\_\_ Income from a limited partnership. Please provide us with any slips and information received from the LP.

\_\_\_\_\_ Other income not described above (such as Contractor payments, Worker's Comp). This should include worldwide income sources (such as foreign pensions) whether taxable in the home jurisdiction or not in order for us to make a determination of the reporting obligations domestically. Please provide the following (attach separate list if necessary).

Amount received \$ \_\_\_\_\_

Source \_\_\_\_\_

## 5. Deductions and Credits

- \_\_\_\_\_ All RRSP contribution receipts for the current tax year including receipts for contributions made in the first 60 days of this year.
- \_\_\_\_\_ If you had a child during the year, provide the details including, name, date of birth and SIN number.
- \_\_\_\_\_ If you had any child care expenses please include the name, Social Insurance Number and amount you paid to each individual or organization.
- \_\_\_\_\_ Any payments, on behalf of your child, that were for fitness, recreation or art related activities. Please provide all receipts.
- \_\_\_\_\_ If you adopted a child during the year, provide the details of amounts paid related to the adoption.
- \_\_\_\_\_ If you made alimony or child support payments during the year please let us know the following and whether the terms of your agreement changed during the year.
- |                             |          |
|-----------------------------|----------|
| Amount paid (alimony)       | \$ _____ |
| Amount paid (child support) | \$ _____ |
| To whom did you pay it      | _____    |
- \_\_\_\_\_ Please provide us with receipts for any union dues you paid that are not included in your T4 slip.
- \_\_\_\_\_ Did you pay any interest on money borrowed to earn investment income? If so, please provide us with the amount of any interest paid during the year. If you are able to obtain a letter from the lender which shows the interest paid this would be very helpful.
- \_\_\_\_\_ Carrying charges, such as safety deposit boxes (if paid in full prior to March 21, 2013) and investment counsel fees to earn investment income, are deductible on your return. Please provide us with applicable amounts.
- \_\_\_\_\_ Please summarize any deductible employment or commission expenses you incurred during the year.  
[Employment Expenses Worksheet](#)
- \_\_\_\_\_ If you made any charitable donations during the year please provide us with the receipts.
- \_\_\_\_\_ If you had any medical expenses during the year please provide us with the receipts and indicate who each expense was paid on behalf of.
- \_\_\_\_\_ Any tuition fees paid by you, your spouse, or children may be deductible by you. Please provide all receipts.
- \_\_\_\_\_ Did you move during the year? If so, please provide details and expenses incurred but not reimbursed.
- \_\_\_\_\_ Did you pay rent or property tax during the year? If so please provide the details of how much you paid, to whom and for what period of time.
- \_\_\_\_\_ Did you receive an Ontario Senior Homeowner's Property Tax Grant? If so please indicate the amount received. \_\_\_\_\_
- \_\_\_\_\_ Did you complete home renovations during the year for someone 65 years or older designed to improve accessibility or assist with mobility to and within the home? If so please provide the details of how much you paid and attach the receipts.

## 6. US Tax Return Filings

If you are also required to file a United States tax return please provide us with the following additional information: \_\_\_\_\_

\_\_\_\_\_ The amount of mortgage interest and property tax paid on your principal residence or second home

\_\_\_\_\_ For any dispositions of securities we require the date the security was acquired as well as the date sold so that the difference between long term and short term gains can be calculated.

\_\_\_\_\_ Foreign Bank Account Reporting (FBAR): If you had a financial interest in or signature authority over any bank, brokerage, investment or retirement account the aggregate balances of which exceeded \$10,000 at any time during the year, you must provide us with the name and address of the institution, the account number and the highest balance of each account during the year.

\_\_\_\_\_ Specified Foreign Financial Assets (SFFA): If you own or have a financial interest in SFFA and the fair value of those assets was greater than \$200,000 at the end of the year or \$300,000 during the year, you may have to file FORM 8938. SFFA includes foreign financial accounts (similar to FBAR) as well as interests in foreign entities, stocks, securities, foreign trusts and foreign pension plans. If you own any of these types of assets please provide a listing of the assets and their fair value at the end of the year.

\_\_\_\_\_ If you have RRSP account(s) we require the beginning and end of year statements for each such account.

\_\_\_\_\_ If you are claiming dependents on your US return they must have a US SSN/ITIN to be eligible. Please provide the US SSN/ITIN for each dependent to be claimed.

#### 7. Quarterly Installments

If you were required to make installment payments during the year please provide us with a list of actual payments you made. If you have a statement from Canada Revenue Agency showing the total amount paid, please forward it to us.

#### 8. Elections Canada

Do you consent to sending your name, address and date of birth to Elections Canada so they can confirm the information on their Register. They will not add your name to the register, only correct information already on file. This question must be answered for us to file the tax return. Please indicate below how you would like us to answer this question on your return.

\_\_\_\_\_ I consent to sending this information

\_\_\_\_\_ I do not consent to sending this information

We will file the return with the same response as last year if we do not hear from you.

#### 9. Rules on Foreign Property

Did you own or have an interest in, foreign property at any time during the year with a total *cost* of more than CAN\$100,000.

\_\_\_\_\_ Yes \_\_\_\_\_ No

If you answer yes to this question a form must be completed with details of the property and filed with your tax return.

To help us determine if this form is applicable to you please read the following and confirm each of the following:

\_\_\_\_\_ I did not own any foreign property during the year with a cost of more than CAN\$100,000.

\_\_\_\_\_ I did own foreign property during the year with a cost of more than CAN\$100,000.

\_\_\_\_\_ I transferred or loaned money to a foreign trust during the year or in previous years, or received a loan or distribution from a foreign trust during the year or in previous years.

Should Canada Revenue Agency determine that you owned or had an interest in foreign property with a cost of more than CAN\$100,000 during the year and you have reported otherwise, severe penalties will be imposed. Please contact our office if you have any questions related to these requirements.

**12. E-File Notification and CD Option**

As a paid tax return preparer we are required to file your return electronically with the CRA, and if you file a US return, with the IRS unless you are not eligible to efile.

In order to elect to efile your return, a **Form T183 (CDN) and/or Form 8879 (US) must be completed** in duplicate and signed by you before your return is transmitted. The amounts entered on the Form T183 (CDN) and/or Form 8879 (US) must accurately reflect the amounts on the electronic return. If the Canadian return is not accepted as originally transmitted, and the changes required for re-transmission alter the refund or balance owing by more than \$300, a new Form T183 must be completed and signed. Accordingly, you will be required to carefully review your return’s contents before we make submission.

**Clients must return to our office the signed Form T183 (CDN) and/or Form 8879 (US) together with their engagement letters before we can efile the return(s). The form will be provided to you after we have completed the return.**

**The form is year specific and only the current year version is acceptable. Therefore, each year you will be required to sign a new Form T183 (CDN) and/or Form 8879 (US).**

As required by section 150.1(4) of the *Income Tax Act*, both the firm, as well as you, will have to keep a copy of the completed Form T183. You will **not** have to send the form to CRA unless they request it. Please keep your copy in a secure location. The Form T183 must be kept for at least six years following the date that the return was filed. Written permission from CRA is required for you to destroy the Form T183 before the six-year period is up.

Because no receipts are required to be submitted with the efiled return, this may increase the requests you will receive from the CRA to provide copies of your original receipts directly to the taxation office after your return has been filed. These requests will be made in order to verify the amounts claimed within the contents of your return. You may elect to respond to these queries on your own behalf, or you may request that our firm respond for you. **Should you elect to have the firm respond for you we wish to advise that this will be a billable service, payable at the time of the request. Duplicate copies of all of your receipts will be kept on file for this purpose.**

If you have any questions related to the efile service, please do not hesitate to speak to any of the firm’s partners, and we will be happy to answer them for you. Please indicate below your desire to efile and return to us.

**In an effort to move to an entirely paperless operation, and to provide an environmentally friendly option we are producing copies of client returns on a private client portal that will be set up for you or on Compact Disc (CD) rather than printing paper copies. Should you not wish to have your copy produced on CD or available on the client portal, a paper copy will be provided for you. Please indicate below how you would like your client copy of the return produced.**

| Name | Date | Return Produced          |                          |                          |
|------|------|--------------------------|--------------------------|--------------------------|
|      |      | Client Portal            | CD                       | Paper                    |
|      |      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|      |      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**13. Summary**

We hope you find this checklist helpful in preparing the information for us. To help us complete your return before the April 30th (CDN) or April 15th (US) deadline please bring your information to us, along with a completed copy of this letter, before **April 8 (CDN) or March 18(US)**. In the meantime, if you have any questions regarding your return please feel free to contact us.

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