

PERSONAL INCOME TAX 2016

EMPLOYMENT TIPS AND/OR GRATUITIES

Client Name: _____

Tips and/or gratuities not reported on a T4 slip should be entered on line 104 of your personal income tax return. Failure to report tips and/or gratuities on your personal income tax return could result in the Canada Revenue Agency reassessing your return and arbitrarily assessing the amounts of tips and/or gratuities that should have been reported, resulting in a tax liability thereon.

Did you earn tip and/or gratuity income during 2016? Yes No

If yes, how much? This amount will be included in your income on Line 104 of your personal income tax return. \$ _____

If no, explain how your employment in an industry involving the payment of tips and/or gratuities (i.e. waiter/waitress, bartender, hotel housekeeping, etc.) to you has been accounted for, and why it should not be included on Line 104 of your personal income tax return.

Signature: _____

Date: _____