

2013 PERSONAL INCOME TAX CHECKLIST

Name: _____

Date: _____

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1. EFILE MY RETURN | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are you a Canadian citizen? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are you an U.S. citizen? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Do you agree with CRA providing, over the next 12 months, your name, address and date of birth to Elections Canada? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Has there been any change in address or phone number during 2013?
If yes, please indicate: _____

_____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Has there been a change in dependents during 2013?
If yes, please describe: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Did your marital status change during 2013?
If yes, please describe, including date of change: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Did you dispose of any property during 2013?
(include real estate, stocks, bonds, etc.)
If yes, please describe, including costs and proceeds: _____

_____ | <input type="checkbox"/> | <input type="checkbox"/> |

NOTE TO NEW CLIENTS

Please complete the attached checklist so that all necessary information will be gathered to prepare the current year's tax return. In addition, please provide the following information:

Name: _____
Address: _____

Date of Birth: _____
Social Insurance Number: _____
Province of Residence at year end: _____

List of Dependants (Names and dates of birth) _____

Please provide copies of T1 returns filed for the last three years, as well as for 1994 if you filed a capital gains election in that year. Complete and sign a T1013 Consent Form and provide it to our office with your tax information.

For all individuals who are self-employed and are registered for GST purposes, please complete and sign an RC59 Consent Form and provide it to our office with your tax information.

PERSONAL TAX CHECKLIST

To help you assemble your financial information for preparation of your income tax return, keep this checklist handy. The checklist should be completed and returned to us together with the financial information assembled.

(X) IF APPLICABLE TO YOU	PROVIDE
_____ LAST YEAR'S ASSESSMENT NOTICE	BRING A COPY (ALL PAGES)
_____ ANY REASSESSMENT NOTICE(S)	BRING A COPY (ALL PAGES)
_____ RECEIVED DURING THE YEAR	SALE DOCUMENTS (PRINCIPAL RESIDENCE)
_____ ADDRESS CHANGE	
<u>EMPLOYMENT INCOME</u>	
_____ Regular earnings	All T4's or pay slips
_____ Odd jobs, tips	Pay slips, details
_____ Director's fees	T4's or details
_____ Profit sharing income	T4PS slip
_____ Loans from employer	Full details
_____ Any other employment benefits	Full details
_____ Stock options	Full details
<u>PENSION, RETIREMENT, ANNUITY INCOME</u>	
_____ Old Age Security	T4A(OAS) slip
_____ Canada or Quebec Pension	T4A(P)
_____ Foreign (eg. U.S. Social Security)	Details, foreign slips
_____ Employment (including retiring allow.)	T4A
_____ Registered Retirement Income Fund	T4RIF
_____ Withdrawal from a RRSP	T4RSP slips, details
_____ Annuity Payments	Full details, information slips
_____ Other	Details
<u>INVESTMENT INCOME</u>	
_____ Interest - savings account	T5 slips or passbooks
_____ Term deposits or GIC's	T5 slips or details
_____ Mutual fund investment income	T3 slips or statements
_____ Dividends - Canadian corporations	T5 slips
_____ Interest - Canada Savings Bonds	T5, T600 or T600C slips (Details if no slips - for accrual)
_____ Interest - joint account with spouse	Details of split
_____ Interest - mortgage or other loans	Details, amortization schedule
_____ Foreign interest or dividends	Foreign slips or details
_____ Interest - Treasury bills	Full details of transactions
_____ Royalty or other investment income	Details
_____ Partnership income	T5013
_____ Other	T5008 or other information
_____ Real estate or oil & gas	Full information, including financial statements
<u>INCOME FROM SELF EMPLOYMENT</u>	
_____ GST registrant	Returns and correspondence for the year
_____ General	Record of all revenues & expenses
_____ Income "reserve" at December 31, 1995	Full details (if we did your return for 1995 we will have details)
_____ Assets purchased, sold during year	Dates, descriptions, details
_____ Vehicles purchased, sold during year	Dates, descriptions, details
_____ Any partners	Name(s) and share(s)
_____ Salary paid to spouse	Details of work done
_____ Inventory	Value of closing inventory
_____ Accounts receivable, payable	List of each
_____ Any special elections in prior years	Details



(X) IF APPLICABLE TO YOU PROVIDE

SALE / EXCHANGE OF INVESTMENTS

<input type="checkbox"/> Stocks, bonds, trust units	Transaction slips/details, broker statements (for any month with a transaction, plus for month of December), information circular (for takeovers, share exchanges, reorganizations, etc.)
<input type="checkbox"/> Real estate and other properties	Sale documents, details of purchase
<input type="checkbox"/> Any properties gifted to others	Full details
<input type="checkbox"/> Elections in Prior Year(s)	Full details
<input type="checkbox"/> Prior year Reserves	Full details

RENTAL INCOME

<input type="checkbox"/> General	Details of all revenue and expenses
<input type="checkbox"/> New properties	Purchase agreement and details
<input type="checkbox"/> Rental of part of residence	Details of split
<input type="checkbox"/> Change of use of rental property	Date and details
<input type="checkbox"/> Sale of rental property	Sale documents and details of purchase

OTHER INCOME

<input type="checkbox"/> Employment Insurance Benefits	T4E slip
<input type="checkbox"/> WCB benefits	T4, T5007, details
<input type="checkbox"/> Social assistance payments	Full details, slips
<input type="checkbox"/> Alimony or child support received	Full details
<input type="checkbox"/> Scholarships, bursaries	Details, T4A slip(s)
<input type="checkbox"/> Other	Full Details

EMPLOYMENT RELATED EXPENSES

<input type="checkbox"/> General - required by employer to pay certain expenses	Form T2200
<input type="checkbox"/> GST rebate	Details of employer's GST registration
<input type="checkbox"/> Travel/Auto	Records of expenses (see vehicle worksheet)
<input type="checkbox"/> Moving expenses	Details of charges
<input type="checkbox"/> Other expenses	Details of charges
<input type="checkbox"/> Transport employees	Form TL2
<input type="checkbox"/> Union or Association Dues	Official tax receipts

COMMISSION RELATED EXPENSES

<input type="checkbox"/> Travel/Auto	Record of expenses (see vehicle worksheet)
<input type="checkbox"/> Sales expenses	Record of expenses
<input type="checkbox"/> Office in home	Form T2200 and details (see office in home worksheet)

INVESTMENT EXPENSES

<input type="checkbox"/> Borrow money to earn investment income	Record of amounts paid
<input type="checkbox"/> Borrowed on margin account (stocks)	Records from broker
<input type="checkbox"/> Safety deposit box fees	Record of charges
<input type="checkbox"/> Accounting fees to record income	Details of charges
<input type="checkbox"/> Investment counsel and management fees	Details of charges
<input type="checkbox"/> Tax shelters	Purchase documents

LIFETIME CAPITAL GAINS DEDUCTION

<input type="checkbox"/> Assets that would still qualify to claim the enhanced \$500,000 capital gains deduction (for example, farm property, small business corp. shares sold)	Complete details, as follows - - date acquired - cost - value Dec 31/71 (if owned before that date)
---	--



(X) IF APPLICABLE TO YOU

PROVIDE

ALL OTHER DEDUCTIONS

<input type="checkbox"/> Alimony or separation allowance paid	Record of payment and details, incl. child maintenance
<input type="checkbox"/> Tuition fees over \$100 paid (post-secondary)	Official tax receipt(s)
<input type="checkbox"/> Student loan interest	Full details
<input type="checkbox"/> Registered Retirement Savings Plan	Official tax receipt
<input type="checkbox"/> Stocks/bonds rolled over into RRSP	Official tax receipt, details
<input type="checkbox"/> Donations to registered charities	Official tax receipts
<input type="checkbox"/> Unused prior year donations	Full details
<input type="checkbox"/> Amounts paid for child care	Details of payments
<input type="checkbox"/> Medical expenses for any 12 month period ended in the tax year, including private insurance (eg. Blue Cross, travel health ins.) premiums and amounts deducted from your pay cheque for same	Receipts, details
<input type="checkbox"/> Political Contributions paid	Official tax receipts
<input type="checkbox"/> Loss on shares of or loss on loans to a private company	Full details
<input type="checkbox"/> Self or dependant attend University	Form T2202 or T2202A
<input type="checkbox"/> Confined to bed or wheelchair	Form T2201 (first year)
<input type="checkbox"/> Required an attendant to earn income	Full details, Form T929
<input type="checkbox"/> Contribute to support of relative	Full details
<input type="checkbox"/> Parent or parents (over 65) live with you	Full details
<input type="checkbox"/> Non resident dependants supported	Full details
<input type="checkbox"/> Oil & Gas, Mining investments	Full details
<input type="checkbox"/> Canadian Feature Films, Videos	Full details
<input type="checkbox"/> Northern Residents deduction	Full details
<input type="checkbox"/> Other, if not mentioned	Full details

FOREIGN REPORTING REQUIREMENTS

<input type="checkbox"/> Received any funds from a foreign trust after 1995, or have <u>ever</u> transferred or loaned property to a foreign trust	Full details - discuss situation
<input type="checkbox"/> Own over 1% of a foreign corporation or trust, and together with related parties own over 10%	Full details - discuss situation
<input type="checkbox"/> Owned assets outside Canada with a cost in excess of \$100,000 (Canadian funds) during year	Full details - discuss situation

MISCELLANEOUS

<input type="checkbox"/> Became or ceased to be a resident of Canada during the year	Date of status change
<input type="checkbox"/> Paid instalments of taxes	Record of amounts paid (T7DR)
<input type="checkbox"/> Home Buyer's Plan	Full details
<input type="checkbox"/> Lifelong Learning Plan	Full details
<input type="checkbox"/> Dependant children	Provide full details - names, birthdays, details of income if any - if over 21 and at University, details
<input type="checkbox"/> Interest paid	Full details – discuss situation
<input type="checkbox"/> Marital status changed	Date and details. Note that you may be considered married if living common law.
<input type="checkbox"/> Spouse	If we are not preparing your spouse's tax return, provide full details of spouse's income for the year, SIN, etc.