

PERSONAL INCOME TAX RETURN CHECKLIST

1. All **information slips** such as T3, T4, T4A, T4A(OAS), T4A(P), T4E, T4F, T4PS, T4RIF, T4RSP, T5, T10, T2200, T2202, T100, T101, T600, T1163, T1164, TL11A, T5003, T5007, T5008, T5013, T5018 (Subcontractors), RC62 and corresponding provincial slips.
2. The 2009 Federal Budget introduced a temporary Home Renovation Tax Credit for expenditures made after January 27, 2009 and before February 1, 2010 in excess of \$1,000, to a maximum of \$10,000. Please provide copies of invoices and receipts of renovation costs (e.g. Carpets, landscaping, additions, fences, painting, etc.)
3. 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,
 - partnership income,
 - rental income,
 - alimony, separation allowances, child maintenance,
 - pensions,
 - interest income earned but not yet received - example Canada Savings Bonds, Deferred Annuities, Term Deposits, Treasury Bills, Mutual Funds, Strip Bonds, Compound Interest Bonds
 - professional fees,
 - director fees,
 - scholarships, fellowships, bursaries,
 - replacement properties acquired.
4. Details of **other expenses** such as:
 - employment related expenses - Provide Form T2200 - Declaration of Conditions of Employment,
 - tools acquired by apprentice vehicle mechanics,
 - business and employment purchases like vehicles, supplies, etc.,
 - interest on money borrowed to purchase investments,
 - investment counsel fees,
 - moving expenses - including costs of maintaining a vacant former residence,
 - child care expenses,
 - alimony, separation allowances, child maintenance,
 - safety deposit box fees,
 - accounting fees,
 - pension plan contributions,
 - film and video production eligible for tax credit,
 - mining tax credit expenses,
 - business research and development,
 - 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),
- tradeperson's tools acquired by an employee,
- public transit passes.
- amounts paid for programs of physical activity for children under age 16 at any time during the year. (under 18 for children with disabilities).

5. Details of **other investments** such as:

- real estate or oil and gas investments - including financial statements,
- labour-sponsored funds,

6. Details and **receipts** for:

- Registered Retirement Savings Plan (RRSP) contributions,
- professional dues,
- tuition fees - including mandatory ancillary fees, and Forms T2202, TL11A and TL11D,
- charitable donations (including publicly traded securities),
- medical expenses (including certain medical related modifications to new or existing home and travel expenses),
- political contributions.

7. Details of **capital gains and losses** realized in 2009.

Also, new rules now permit rollovers for foreign share spin-offs and various foreign share reorganizations.

8. Details of previous capital gain exemptions claimed, business investment losses and cumulative net investment loss accounts.

9. Name, address, date of birth, S.I.N., and province of residence on December 31, 2009.

10. Marital/common-law status and spouse/partner's income, S.I.N. and birth date.

11. List of dependents/children - including their incomes and birth dates.

12. If you or one of your dependents was in full time attendance at a college or university, details concerning name of institution, number of months in attendance, tuition fees, income of dependent, Form T2202.

13. Are you disabled or are any of your dependents disabled? Provide Form T2201 - disability tax credit certificate. This also includes extensive therapy such as kidney dialysis and certain cystic fibrosis therapy. Also, the transfer rules include relatives such as parents, grandparents, child, grandchild, brothers, sisters, aunts, uncles, nephews or nieces. Persons with disabilities also may receive tax relief for the cost of disability supports (eg. sign language services, talking

textbooks, etc.) incurred for the purpose of employment or education. See #33 for the Registered Disability Savings Plan information.

14. Details regarding residence in a prescribed area which qualifies for the **Isolated Area Deduction**.
15. Information regarding **child tax benefit** receipts.
16. Details regarding withdrawals from Registered Education Savings Plans.
17. Details regarding **RRSP**
 - Home Buyers' Plan** withdrawals and repayments; **RRSP**
 - Lifelong Learning Plan repayment.
18. Receipts for 2009 income tax **instalments** or, payments of tax.
19. Copy of 2008 personal tax **returns**, 2008 Assessment **Notices** and any correspondence from Canada Revenue Agency (CRA).
20. 2009 **Personalized Tax information** which CRA may have sent you.
21. Do you want your **tax refund or credit** deposited directly to your account in a financial institution? Yes/No. To start direct deposit, or to change banking information, attach a void personalized cheque or your branch, institution and account number.
22. Details of **carry forwards** from previous years including losses, donations, forward averaging amounts, registered retirement savings plans.
23. Details of **foreign property** owned at any time in 2008 including cash, stocks, trusts, partnerships, real estate, tangible and intangible property, contingent interests, convertible property, etc.
24. Details of **income** from, or **distributions** to, **foreign entities** such as foreign affiliates and trusts.
25. 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)
26. If you provided **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. Also, the caregiver may claim related **training costs** as a medical expense credit.
27. Interest paid on qualifying **student loans** is eligible for a tax credit.
28. **Retroactive lump-sum payments**. Individuals receiving qualifying retroactive **lump-sum payments** over \$3,000 maybe allowed to use a special mechanism to compute the tax.

29. Changes in **family circumstance** that could affect the **Goods and Services Tax Credit**, such as births, deaths, marriages, reaching the age of 19 years, and becoming or ceasing to be a resident in Canada.
30. **Children** of low or middle income parents may be entitled to a **Canada Learning Bond** of **\$500** in the initial year and **\$100** per year until age 15. Please ask us for details.
31. Do you have any **personal interest expense** - such as on a house mortgage or vehicle? If so, it may be possible to take steps to convert this into deductible interest.
32. An **investment tax credit** is available in respect of each **eligible apprentice** employed after May 2, 2006 in one of the 45 Red Seal Trades. Also, a **\$1,000 grant** is available for first and second year apprentices effective **January 1, 2007**.
33. Have you received the **Universal Child Care Benefit** of **\$100 per month** for each child under **6 years** of age available to lower and middle income people? This commenced on **July, 2006**.
34. Commencing in 2008, any person eligible for the disability tax credit, or their parent or legal representative, may establish a Registered Disability Savings Plan which receives government grants. Please ask us for details. See #13 for information on disabilities.
35. The age limit for **maturing** Registered Pension Plans, Registered Retirement Savings Plans, and Deferred Profit Sharing Plans is increased to **71 years** of age from 69 years of age commencing in 2007.
36. Spouses may **jointly elect** to have up to 50% of **certain pension income** reported by the **other spouse**. Please ask us for details.
37. Individuals 18 years of age and older may deposit **up to \$5,000** into a **Tax-Free Savings Account**. Please ask us for details.
38. Are you a first-time **home buyer** in 2009? A tax credit based on \$5,000 is available for qualifying homes acquired after January 27, 2009.