

## Personal Income Tax Return Checklist

Marital status change during the year: provide the date of change

Did you move in the last year? Please provide new address.

VOID cheque if you would like your tax refund deposited directly into your bank account or if your bank account information has changed during the year

Children's date of birth, social insurance number (if applicable) and any relevant tax information

Previous year's Notice of Assessment from Canada Revenue (blue pages)

### Income

T4	Employment Income	T3	Investment Income
T4A	Pension, annuity, and other income	T5	Investment Income
T4AP	Canada Pension Plan Benefits	T5006	Labour-sponsored funds
T4AOAS	Old Age Security	T5013	Partnership income
T4E	EI Benefits	T4RIF	RIF Income
T4RSP	RRSP Income	T5008	Securities
RC62	\$100/month Universal Child Care Benefit	T2202/TL11	Tuition fees
T4PS	Profit-sharing plan allocations		
T5007	Statement of benefits (e.g. worker's comp, social assistance)		

**Sale of Real Estate:** include address of property, date purchased and sold, joint owner and ownership %, statement of adjustment, and a list of any major renovations which were not claimed in previous years

**Sale of Non-RRSP stocks and/or mutual funds:** need broker's receipts for sale and purchase of stocks and/or any year end statements, dated December 31, from the fund company regarding your mutual funds

### **Child and/or spousal support**

**Foreign income** including non-Canadian pension – provide annual total received in Canadian dollars

### **Other income**

**Rental property income:** as seen on a T776 ( see checklist on page 2)

**Self-employment Income:** as seen on T2125 (see checklist on page 3)

### **Deductions and Credits (please provide receipts)**

- Charitable donations
- Political party contributions

- Labour sponsored fund contributions
- RRSP contributions – if applicable – provide details regarding Home Buyers Plan and Lifelong Learning Plan
- Moving expenses (see checklist on page 4)
- Tuition fees for you, spouse or child (see <http://www.cicfinancial.ca/financial-services/student-income-tax> for specifics on T2202/TL11)
- Student loan interest
- Employment expenses: as seen on T2200, must be issued by employer – please request an email copy if more detail required
- Support payments
- Medical expenses for you, spouse, dependant
- Rent / property tax paid
- Safety deposit box
- Investment loan interest; please note that RSP loan interest does not qualify
- Quarterly income tax instalments
- Professional and association dues (e.g. CNO, OCT)
- Child care expenses; receipt must include name and address of institution/babysitter, social insurance number of babysitter, dates child was in child care, parents name, and amount paid for services
- Child fitness credit
- Public transit

Do you qualify for the Disability Tax Credit? If yes and you are a first year claimant, please provide us with a completed form T2201.

If you are claiming motor vehicle expenses, please provide the amount of car allowance which you received, if applicable, and indicate whether the allowance was based on a monthly or per km rate. Also, please provide the purchase/lease agreement if you changed vehicles or used more than one during the year. This is in addition to the motor vehicle information which is required in reporting self-employment income and employment expenses.

#### **Checklists for:**

#### **Rental Property Income, Self-Employment, Moving Expenses, Employment Expenses**

**Rental property income:** as seen on a T776

Income: gross rents

Expenses:

- Advertising
- Insurance
- interest
- office expenses
- legal
- accounting & other professional fees
- management and administration fees
- maintenance and repairs
- salaries, wages, and benefits (including employer's contributions)
- property taxes
- travel
- utilities

- motor vehicle expenses (not including capital cost allowance)
- other expenses

**Self-employment Income:** as seen on T2125 (see checklist on page 3)

Income: sales, commissions or fees or professional income

Expenses:

- Advertising
- meals and entertainment
- bad debts
- insurance
- interest
- business tax, fees, licences, dues, memberships and subscriptions
- office expenses
- supplies
- legal, accounting and other professional fees
- management and administration fees
- rent
- maintenance and repairs
- salaries, wages and benefits (including employer's contributions)
- property taxes
- travel (including transportation fees, accommodations, and allowable parts of meals)
- telephone and utilities
- fuel costs (except motor vehicles)
- delivery, freight and express
- motor vehicle expenses (not including CCA)
- allowance on eligible capital property
- capital cost allowance (CCA)
- other expenses (specify)

Business-use-of-home expenses:

- Heat
- Electricity
- Insurance
- Maintenance
- Mortgage interest
- Property taxes
- Other expenses (specify)

What is the square footage of your home?

How much of your home is used for business?

Motor vehicle expenses

- Fuel and oil
- Interest
- Insurance
- License and registration
- Maintenance and repairs
- Leasing
- Other expenses (specify)

What is the percentage of business use?

Total kilometres driven last year

Total kilometres driven for business

## **Moving Expenses**

(new home must be **at least 40 kilometres** (by the shortest usual public route closer to the new place of work):

Eligible:

- Transportation and storage costs (packing, hauling, in-transit storage and insurance) for household effects including boats and trailers
- Travel expenses (including vehicle, meals, accommodation)
- Costs for up to 15 days of meals and accommodations
- Cost of cancelling a lease for your old residence
- If old residence sold, legal or notarial fees for the purchase of the new residence, as well as any taxes paid (other than GST/HST or property taxes) for the transfer or registration of title to the new residence, if you or your spouse or common-law partner sold the old residence
- the cost of selling your old residence, including advertising, notarial or legal fees, real estate commission, and mortgage penalty when the mortgage is paid off before maturity