



## 2022 Tax Return Checklist

Your name \_\_\_\_\_ SIN # \_\_\_\_\_ Birthdate \_\_\_\_\_  
 Your spouse \_\_\_\_\_ SIN # \_\_\_\_\_ Birthdate \_\_\_\_\_  
 How would you like your tax return to be delivered?  Electronic Delivery  Paper Copy DD / MM / YY  
 Did you move in the year  Yes  No **If yes, please complete the principal residence section on page 4.**  
 Address \_\_\_\_\_ Cell phone number \_\_\_\_\_  
 \_\_\_\_\_ Work telephone number \_\_\_\_\_  
 E-mail \_\_\_\_\_ Spouse cell phone number \_\_\_\_\_

Marital Status:  Married  Widowed  Divorced  Common-law  Separated  Single  
 Did your marital status change during the year?  Yes  No If so, please provide date of change \_\_\_\_\_  
 Are we preparing a tax return for your spouse?  Yes  No  
 If we are **NOT** preparing a tax return for your spouse, please provide the following:  
 Net income figure from line 23600 on page 2 of their 2022 tax return \$ \_\_\_\_\_  
 List any **dependents** who were 18 years of age or under as of December 31, 2022

Name	Relationship	2022 net income	Birthdate (DD/MM/YY)	SIN #
_____	_____	\$ _____	_____	_____
_____	_____	\$ _____	_____	_____
_____	_____	\$ _____	_____	_____

Do you, your spouse or any of your dependents qualify for the disability amount credit? \_\_\_\_\_ (if so, indicate whom)

			DEFAULT
Are you a Canadian Citizen?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	YES
Do you authorize the CRA to provide information about you to Elections Canada?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	YES
Did you own/hold foreign assets with a cost (purchase price) of more than \$100,000 CAD at any time during 2022?	<input type="checkbox"/> Yes (attach details)	<input type="checkbox"/> No	NO
Do you, together with related persons (individuals/partnerships/trusts), own 10% or more of the shares of a company that is not resident in Canada (foreign affiliate)?	<input type="checkbox"/> Yes (attach details)	<input type="checkbox"/> No	NO
Have you ever transferred property or made a loan to a trust that is not resident in Canada?	<input type="checkbox"/> Yes (attach details)	<input type="checkbox"/> No	NO
Have you received a distribution or loan from a trust that is not resident in Canada in 2022?	<input type="checkbox"/> Yes (attach details)	<input type="checkbox"/> No	NO
Are you a volunteer firefighter or a search and rescue volunteer?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	NO
Do you want your tax refund deposited directly to your bank account?	<input type="checkbox"/> Yes (please attach a void cheque)	<input type="checkbox"/> Direct deposit requested last year	<input type="checkbox"/> No
<b>PLEASE PROVIDE A COPY OF YOUR 2021 NOTICE OF ASSESSMENT WITH THIS CHECKLIST</b>			

Are either you or your spouse a US citizen?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Were either you or spouse born in the US?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Are either you or your spouse "green-card holders" (either now or anytime in the past 10 years)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Have either you or your spouse spent more than 120 days in the US in 2022, 2021, 2020? (business or pleasure; count partial days as 1 full day)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, please provide the number of days for each year: 2022 _____ 2021 _____ 2020 _____		
Did either you or your spouse receive any wages or consulting income from US payers in 2022? If yes, please provide the number of work-related travel days for 2022: _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Do you and/or your spouse own a US vacation home or US rental property (either held jointly or as Tenants-in-common)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No



## SOURCES OF INCOME

(Check if any of the following sources of income apply)

Source	Slip to include
<input type="checkbox"/> Employment income	T4
<input type="checkbox"/> Taxable disability income	T4A
<input type="checkbox"/> Profit-sharing income	T4PS
<input type="checkbox"/> Commission income	T4 or T4A
<input type="checkbox"/> Old Age Security	T4(OAS)
<input type="checkbox"/> Canada Pension Plan	T4AP
<input type="checkbox"/> CPP Death Benefit	T4AP
<input type="checkbox"/> Other pension/annuities	T4A
<input type="checkbox"/> RRSP income	T4RSP
<input type="checkbox"/> RRIF income	T4RIF
<input type="checkbox"/> Withdrawals from RRSP	T4RSP
<input type="checkbox"/> EI benefits	T4E
<input type="checkbox"/> Workers Safety Insurance	T5007
<input type="checkbox"/> Social assistance payments	T5007
<input type="checkbox"/> Scholarships and bursaries	T4A
<input type="checkbox"/> Dividends*	T3 or T5
<input type="checkbox"/> Interest*	T5
<input type="checkbox"/> Limited partnership	T5013
<input type="checkbox"/> Self-employment income	Summarize on page 3
<input type="checkbox"/> Rental income	Summarize on page 4
<input type="checkbox"/> Sale of real estate	Summarize on page 4
<input type="checkbox"/> Sale of securities	Realized Gain/Loss Report
<input type="checkbox"/> Alimony	\$ _____
<input type="checkbox"/> Tips and gratuities	\$ _____
<input type="checkbox"/> Foreign Currency gain/loss _____	\$ _____
<input type="checkbox"/> Other _____	\$ _____

\*Including an attachment showing the income distributions throughout the year

## DEDUCTIONS AND TAX CREDITS AVAILABLE

(Check if any of the following deductions apply and **INCLUDE ORIGINAL RECEIPTS** in all cases.)

Source	Amount
<input type="checkbox"/> Investment loan interest	\$ _____
<input type="checkbox"/> Investment counseling fees	\$ _____
<input type="checkbox"/> RRSP contributions	\$ _____
<input type="checkbox"/> First-Time Homebuyer's credit	\$ _____
<input type="checkbox"/> Homebuyer's Plan withdrawals/ pmts	\$ _____
<input type="checkbox"/> Lifelong Learning Plan withdrawals/ pmts	\$ _____
<input type="checkbox"/> Moving expenses	\$ _____
<input type="checkbox"/> Union dues and professional fees	\$ _____
<input type="checkbox"/> Child care expenses	\$ _____
<input type="checkbox"/> Charitable donations	\$ _____
<input type="checkbox"/> Political party contributions - FEDERAL	\$ _____
<input type="checkbox"/> Political party contributions - ONTARIO	\$ _____
<input type="checkbox"/> Tuition fees - SELF	\$ _____
<input type="checkbox"/> Tuition fees - SPOUSE / CHILDREN	\$ _____
<input type="checkbox"/> Rent paid	\$ _____
<input type="checkbox"/> Property taxes paid	\$ _____
<input type="checkbox"/> Interest paid on student loans	\$ _____
<input type="checkbox"/> Tax instalments paid to government	\$ _____
<input type="checkbox"/> Seniors Transit costs	\$ _____
<input type="checkbox"/> Educator school supplies paid	\$ _____
<input type="checkbox"/> Home Accessibility Expense	\$ _____
<input type="checkbox"/> Digital Subscription Expense	\$ _____
<input type="checkbox"/> Staycation credit expenses	\$ _____
<input type="checkbox"/> Employment expenses	Summarize on page 3
<input type="checkbox"/> Alimony payments made	\$ _____
<input type="checkbox"/> Medical expenses **	\$ _____
<input type="checkbox"/> Other _____	\$ _____

\*\* For prescriptions and medical expenses, please provide a summary (from pharmacy or an annual report from your insurance provider) rather than individual slips. For deceased individuals, medical expenses are permitted for the 24-month period prior to death.

If you have other income and/or deductions that are not listed above, please itemize below and attach supporting receipts.



### EMPLOYMENT EXPENSES (not reimbursed)

Please include a signed T2200 – Declaration of Employment Conditions from your employer.

Expense	Amount
Accounting	\$ _____
Advertising and promotion	\$ _____
Food, beverages and entertainment	\$ _____
Lodging	\$ _____
Parking	\$ _____
Supplies (ex. postage, stationery, other)	\$ _____
Telephone	\$ _____
Other _____	\$ _____
Other _____	\$ _____
Other _____	\$ _____
Automotive expenses	See table for detail
Home office expenses	See table for detail

### AUTOMOBILE EXPENSES (for business and employment)

Year and make of automobile \_\_\_\_\_

Year of purchase / Lease \_\_\_\_\_

Purchase price (or MSRP if leased) \$ \_\_\_\_\_

Total kilometers driven in year \_\_\_\_\_

Kilometers driven in year for business \_\_\_\_\_

Expense	Amount
Fuel	\$ _____
Repairs and maintenance	\$ _____
Insurance	\$ _____
Licensing or registration	\$ _____
Loan interest	\$ _____
Lease payments	\$ _____
407 ETR	\$ _____
Car washes	\$ _____
Other _____	\$ _____
Other _____	\$ _____

### HOME OFFICE (for business and employment)

#### Simplified method (\$2 per day – Max \$500 deduction)

Number of days worked from home due to COVID-19 \_\_\_\_\_  
(Not including stat. holidays, vacation days, or sick days)

\*\*\*\*\*

#### Detailed method (Unless are self-employed, please include a signed T2200S from employer)

Is this a shared space? (i.e. living room, bedroom)  Y  N

Average hours worked in a week \_\_\_\_\_ hrs/w

Size of work space \_\_\_\_\_ sq. ft.

Size of home (finished areas incl. work space) \_\_\_\_\_ sq. ft.

Source	Amount
Heat	\$ _____
Hydro	\$ _____
Water	\$ _____
Internet	\$ _____
Insurance (*see below)	\$ _____
Maintenance and repairs	\$ _____
Mortgage interest (self-employed only)	\$ _____
Property taxes (*see below)	\$ _____
Rent	\$ _____
<input type="checkbox"/> Other _____	\$ _____

\* applies for self-employed and commission employees only

See CRA guide: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-229-other-employment-expenses/work-space-home-expenses.html>



### SELF-EMPLOYMENT INCOME AND EXPENSES (#1)

Name of business \_\_\_\_\_

Type of business \_\_\_\_\_

Name of partner and % owned \_\_\_\_\_

SIN # of partner \_\_\_\_\_

**Income** \$ \_\_\_\_\_

#### Expenses

Advertising \$ \_\_\_\_\_

Licenses, dues, memberships and subscriptions \$ \_\_\_\_\_

Insurance \$ \_\_\_\_\_

Interest and bank charges \$ \_\_\_\_\_

Meals and entertainment \$ \_\_\_\_\_

Office supplies \$ \_\_\_\_\_

Legal and accounting \$ \_\_\_\_\_

Rent \$ \_\_\_\_\_

Salaries \$ \_\_\_\_\_

Telephone \$ \_\_\_\_\_

Other \_\_\_\_\_ \$ \_\_\_\_\_

Equipment and furniture purchases

\_\_\_\_\_ \$ \_\_\_\_\_

HST Business number \_\_\_\_\_

Do the above amounts include HST? \_\_\_\_\_

### SELF-EMPLOYMENT INCOME AND EXPENSES (#2)

Name of business \_\_\_\_\_

Type of business \_\_\_\_\_

Name of partner and % owned \_\_\_\_\_

SIN # of partner \_\_\_\_\_

**Income** \$ \_\_\_\_\_

#### Expenses

Advertising \$ \_\_\_\_\_

Licenses, dues, memberships and subscriptions \$ \_\_\_\_\_

Insurance \$ \_\_\_\_\_

Interest and bank charges \$ \_\_\_\_\_

Meals and entertainment \$ \_\_\_\_\_

Office supplies \$ \_\_\_\_\_

Legal and accounting \$ \_\_\_\_\_

Rent \$ \_\_\_\_\_

Salaries \$ \_\_\_\_\_

Telephone \$ \_\_\_\_\_

Other \_\_\_\_\_ \$ \_\_\_\_\_

Equipment and furniture purchases

\_\_\_\_\_ \$ \_\_\_\_\_

HST Business number \_\_\_\_\_

Do the above amounts include HST? \_\_\_\_\_



### RENTAL PROPERTY

(if property was purchased during the year, please provide the Agreement of Purchase and Sale and the solicitor's reporting letter)

Address \_\_\_\_\_

Name of  partner(s) or  co-owner(s) (select one) \_\_\_\_\_

% owned by partner(s)/ co-owner(s) \_\_\_\_\_

SIN # of partner(s)/ co-owner(s) \_\_\_\_\_

**Rental Income** \$ \_\_\_\_\_

#### Expenses

Insurance \$ \_\_\_\_\_

Mortgage interest \$ \_\_\_\_\_

Repairs and maintenance \$ \_\_\_\_\_

Property taxes \$ \_\_\_\_\_

Utilities \$ \_\_\_\_\_

Advertising \$ \_\_\_\_\_

Management and administration \$ \_\_\_\_\_

Professional fees \$ \_\_\_\_\_

Other \_\_\_\_\_ \$ \_\_\_\_\_

Other \_\_\_\_\_ \$ \_\_\_\_\_

#### Major renovations and purchases (i.e. appliances)

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

### SALE OF REAL ESTATE

(please provide the Agreement of Purchase and Sale and the solicitor's reporting letter for BOTH sale and purchase)

Address \_\_\_\_\_

Name of  partner(s) or  co-owner(s) (select one) \_\_\_\_\_

% owned by partner(s)/ co-owner(s) \_\_\_\_\_

SIN # of partner(s)/ co-owner(s) \_\_\_\_\_

Date sold \_\_\_\_\_

Date purchased \_\_\_\_\_

Purchase price \$ \_\_\_\_\_

Legal and other costs on purchase \$ \_\_\_\_\_

Additions and/or major improvements

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

Sale price \$ \_\_\_\_\_

Legal and other costs on sale \$ \_\_\_\_\_

Commissions paid on sale \$ \_\_\_\_\_

Other \_\_\_\_\_ \$ \_\_\_\_\_

Other \_\_\_\_\_ \$ \_\_\_\_\_

### SALE OF A PRINCIPAL RESIDENCE

Did you sell your residence in 2022?  Yes  No

If yes, please provide the following information:

Year of acquisition \_\_\_\_\_

Sale price \$ \_\_\_\_\_

Legal and other costs on sale \* \$ \_\_\_\_\_

Commissions paid on sale \* \$ \_\_\_\_\_

Purchase price \* \$ \_\_\_\_\_

Legal and other costs on purchase \* \$ \_\_\_\_\_

Additions and/or major improvements \* \$ \_\_\_\_\_

Full address of disposed property \_\_\_\_\_

Did you claim the principal residence exemption on any other properties during the time you owned the property that was sold during the year?  Yes  No

If yes, please specify the years the exemption was claimed \_\_\_\_\_

Do you currently own any other properties (i.e. cottage) that could qualify as your principal residence for any years that you owned the residence that you sold during the year?  Yes  No

**If yes, we will need to have a discussion with you in order to determine the appropriate principal residence designation.**

\* only applicable if you owned more than one property, or already claimed the principal residence exemption on any other property during the time you owned the property disposed of in 2022



## NOTES