

2022 Deceased Taxpayer Checklist

Deceased Taxpayer's name _____ SIN # _____ Birthdate _____ Date of Death _____
DD / MM / YY DD / MM / YY

Marital Status: Married Widowed Divorced Common-law Separated Single

Surviving Spouse's name _____ SIN # _____ Birthdate _____
DD / MM / YY

Are we preparing a tax return for the spouse? Yes No

If we are **NOT** preparing a tax return for the spouse, please provide the following:
 Net income figure from line 23600 on page 2 of their 2022 tax return \$ _____

How would you like the tax return to be delivered? Electronic Delivery Paper Copy

Executor(s) information:

Primary Executor to contact _____ Phone # _____

Executor #2 (if applicable) _____

Executor #3 (if applicable) _____

Address _____ E-mail _____

Required information (as applicable):

Will(s)

Death Certificate

Listing of assets held at death, indicating both the fair market value (FMV) and adjusted cost base (ACB) at date of death

Realized gain and loss report, in CAD, separated before and after the date of passing

			DEFAULT
Is the taxpayer a Canadian Citizen?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	YES
Did they own/hold foreign assets with a cost (purchase price) of more than \$100,000 CAD at time of death?	<input type="checkbox"/> Yes (attach details)	<input type="checkbox"/> No	NO
Do they, 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
Did they transfer property or make a loan to a trust that is not resident in Canada?	<input type="checkbox"/> Yes (attach details)	<input type="checkbox"/> No	NO
Did they receive 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 either the taxpayer or their spouse a US citizen?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Were either the taxpayer or their spouse born in the US?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Are either the taxpayer or their spouse "green-card holders" (either now or anytime in the past 10 years)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Has the taxpayer or their 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 the taxpayer or their spouse receive any wages or consulting income from US payers in 2022?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
If yes, please provide the work-related travel days for 2022: _____			
Does the taxpayer or their 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 _____ \$ _____

PRINCIPAL RESIDENCE INFORMATION

Please provide the following information regarding the deceased's principal residence as of the date of death, if applicable:

Year of acquisition _____

Fair market value at date of death \$ _____

Purchase price* \$ _____

Legal and other costs on purchase* \$ _____

Additions and/or major improvements before date of death* \$ _____

Was this property sold in 2022? Yes No

Date sold _____

Sale price _____

Legal and other costs on sale _____

Commissions paid on sale _____

Additions and/or major improvements after date of death (*see below) _____

Full address of property _____

Did the taxpayer claim the principal residence exemption on any other properties during the time they owned the property that was owned at the date of death? Yes No

If yes, please specify the years the exemption was claimed _____

Did the taxpayer own any other properties (i.e. cottage) that could qualify as their principal residence for any of the years that they owned the residence that was owned at the date of death? 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 taxpayer already claimed the principal residence exemption on any other property during the time they owned the property that was held at death



NOTES