

## 2023 Tax Return Checklist

Your name _____	Your SIN # _____	Your birthdate (dd/mm/yyyy) _____/_____/_____	Your cell # _____	Your email _____
Spouse name _____	Spouse SIN # _____	Spouse birthdate (dd/mm/yyyy) _____/_____/_____	Spouse cell # _____	Spouse email _____

Address \_\_\_\_\_

Number	Street	Apt.	City	PO Box	RR	Province/State	Postal/ Zip code
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Marital Status:  Married  Widowed  Divorced  Common-law  Separated  Single

Did your marital status change during the year?  Yes: date of change (dd/mm/yyyy) \_\_\_\_\_  No

If we are **NOT** preparing a tax return for your spouse, please provide the Net Income figure from of their 2023 tax return (line 23600): \$ \_\_\_\_\_

How would you like your tax return(s) to be delivered?  Electronic Portal Delivery ([www.scpllp.com/login](http://www.scpllp.com/login))  Paper Copy

Did you move in the year  Yes  No **If yes, please complete Table 8**

List any dependents who were 18 years of age or under as of December 31, 2023:

Name	Relationship	2023 Net Income	Birthdate (dd/mm/yyyy)	SIN #
_____	_____	\$ _____	_____/_____/_____	_____
_____	_____	\$ _____	_____/_____/_____	_____
_____	_____	\$ _____	_____/_____/_____	_____

Do you, your spouse, or any of your dependents qualify for the disability tax credit? If so, please list: \_\_\_\_\_

*NOTE: unless 'Yes' is selected, the default response will be NO*

	You	Spouse
Are you a Canadian Citizen?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Do you authorize the CRA to provide information about you to Elections Canada?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Do you authorize the CRA to provide your name and email address to Ontario Health so that they may contact you regarding organ and tissue donation?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Are you a volunteer firefighter or a search and rescue volunteer?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes

*NOTE: unless 'Yes' is selected, the default response will be NO \*If Yes is selected, please provide details and/or reports*

	You	Spouse
Do we have your permission to contact your investment advisor(s) to obtain the necessary reports to prepare your tax return?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes

Investment advisor name	Phone number	Email
_____	_____	_____

Did you own/hold foreign assets with a cost (purchase price) of more than \$100,000 CAD at any time during 2023?	<input type="checkbox"/> Yes *	<input type="checkbox"/> Yes *
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 *	<input type="checkbox"/> Yes *
Have you ever transferred property or made a loan to a trust that is not resident in Canada?	<input type="checkbox"/> Yes *	<input type="checkbox"/> Yes *
Have you received a distribution or loan from a trust that is not resident in Canada in 2023?	<input type="checkbox"/> Yes *	<input type="checkbox"/> Yes *

*NOTE: unless Yes is selected, the default response will be NO*

	You	Spouse
Are you a US citizen?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Were you born in the US?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Are you a "green-card holder" (either currently, or at any time over the past 10 years)?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Have you spent more than 120 days in the US in 2023, 2022, 2021? (business or pleasure; count partial days as 1 full day).	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
If yes, please provide the number of days for each year: 2023: You: _____ Spouse: _____   2022: You: _____ Spouse: _____   2021: You: _____ Spouse: _____		
Did either you or your spouse receive any wages or consulting income from US payers in 2023?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
If yes, please provide the number of work-related travel days for 2023: You: _____ Your spouse: _____		
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"/> Yes

### SOURCES OF INCOME (TABLE 1)

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

Source	Slip	You	Spouse
Employment income	T4	<input type="checkbox"/>	<input type="checkbox"/>
Taxable disability income	T4A	<input type="checkbox"/>	<input type="checkbox"/>
Profit-sharing income	T4PS	<input type="checkbox"/>	<input type="checkbox"/>
Commission income	T4, T4A	<input type="checkbox"/>	<input type="checkbox"/>
Old Age Security	T4(OAS)	<input type="checkbox"/>	<input type="checkbox"/>
Canada Pension Plan	T4AP	<input type="checkbox"/>	<input type="checkbox"/>
CPP Death Benefit	T4AP	<input type="checkbox"/>	<input type="checkbox"/>
Other pensions/ annuities	T4A	<input type="checkbox"/>	<input type="checkbox"/>
RRSP income	T4RSP	<input type="checkbox"/>	<input type="checkbox"/>
RRIF income	T4RIF	<input type="checkbox"/>	<input type="checkbox"/>
RRSP/HBP withdrawal	T4RSP	<input type="checkbox"/>	<input type="checkbox"/>
FHSA taxable withdrawal	T4FHSA	<input type="checkbox"/>	<input type="checkbox"/>
EI Benefits	T4E	<input type="checkbox"/>	<input type="checkbox"/>
Workers' Safety Insurance	T5007	<input type="checkbox"/>	<input type="checkbox"/>
Social assistance payments	T5007	<input type="checkbox"/>	<input type="checkbox"/>
Scholarships and bursaries	T4A	<input type="checkbox"/>	<input type="checkbox"/>
Dividends	T3, T5	<input type="checkbox"/>	<input type="checkbox"/>
Interest	T5	<input type="checkbox"/>	<input type="checkbox"/>
Limited partnership	T5013	<input type="checkbox"/>	<input type="checkbox"/>
Self-employed income	Table 3	<input type="checkbox"/>	<input type="checkbox"/>
Rental income	Table 7	<input type="checkbox"/>	<input type="checkbox"/>
Sale of real estate	Table 8	<input type="checkbox"/>	<input type="checkbox"/>
Sale of securities	G/L Rprt*	<input type="checkbox"/>	<input type="checkbox"/>
Support payments received		\$ _____	\$ _____
Alimony payments received		\$ _____	\$ _____
Tips & gratuities		\$ _____	\$ _____
Foreign currency gain		\$ _____	\$ _____
Foreign currency loss		\$ _____	\$ _____
Crypto income		\$ _____	\$ _____
Crypto gain/loss		\$ _____	\$ _____
Other _____		\$ _____	\$ _____
Other _____		\$ _____	\$ _____
Other _____		\$ _____	\$ _____
Other _____		\$ _____	\$ _____

\* Realized Gain/Loss Report

\*\* 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.

### DEDUCTIONS AND TAX CREDITS (TABLE 2)

(If applicable, indicate the amount and **INCLUDE ORIGINAL RECEIPTS** in all cases.)

Source	You	Spouse
Investment management fees	\$ _____	\$ _____
Investment loan interest	\$ _____	\$ _____
RRSP Contributions - self	\$ _____	\$ _____
RRSP Contributions - spousal	\$ _____	\$ _____
FHSA Contributions	\$ _____	\$ _____
First-Time Homebuyer's credit	_____ %	_____ %
FHSA withdrawals	\$ _____	\$ _____
Homebuyer's Plan withdrawals	\$ _____	\$ _____
Homebuyer's Plan repayments	\$ _____	\$ _____
Lifelong Learning Plan withdrawals	\$ _____	\$ _____
Lifelong Learning Plan repayments	\$ _____	\$ _____
Moving expenses	\$ _____	\$ _____
Union dues (unreimbursed)	\$ _____	\$ _____
Professional fees (unreimbursed)	\$ _____	\$ _____
Child care expenses	\$ _____	\$ _____
Charitable donations	\$ _____	\$ _____
Federal political contributions	\$ _____	\$ _____
Provincial political contributions	\$ _____	\$ _____
Tuition - self	\$ _____	\$ _____
Tuition - spouse/child	\$ _____	\$ _____
Interest paid on student loans	\$ _____	\$ _____
Support payments paid	\$ _____	\$ _____
Alimony payments paid	\$ _____	\$ _____
Rent paid	\$ _____	\$ _____
Property tax paid	\$ _____	\$ _____
Senior's public transit costs	\$ _____	\$ _____
Educator school supplies paid	\$ _____	\$ _____
Home accessibility expenses	\$ _____	\$ _____
Multigenerational home renovation expenses	\$ _____	\$ _____
Digital subscription expenses	\$ _____	\$ _____
Medical expenses - self **	\$ _____	\$ _____
Medical expenses - spouse/child **	\$ _____	\$ _____
Other _____	\$ _____	\$ _____
Employment expenses	<i>Summarize in Table 6</i>	

**SELF-EMPLOYED INCOME & EXPENSES (TABLE 3)**

	You	Spouse
Name of business	_____	_____
Activity of business	_____	_____
Name of partner(s) if any	_____	_____
SIN # of partner	_____	_____
% owned by you	_____ %	_____ %
HST # (if applicable)	_____ RT	_____ RT
HST included in below amounts?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Income</b>	\$ _____	\$ _____
<b>Expenses</b>	\$ _____	\$ _____
Advertising	\$ _____	\$ _____
Licenses, dues, memberships, subscriptions	\$ _____	\$ _____
Insurance	\$ _____	\$ _____
Interest and bank charges	\$ _____	\$ _____
Meals and entertainment	\$ _____	\$ _____
Office supplies	\$ _____	\$ _____
Legal and accounting	\$ _____	\$ _____
Rent (other than home office)	\$ _____	\$ _____
Salaries	\$ _____	\$ _____
Telephone	\$ _____	\$ _____
Equipment purchases	\$ _____	\$ _____
Furniture purchases	\$ _____	\$ _____
Other _____	\$ _____	\$ _____
Automobile	<i>Summarize in Table 4</i>	
Home Office	<i>Summarize in Table 5</i>	

**HOME OFFICE (TABLE 5)**

	You	Spouse
Did you work from home more than 50% of the time for a period of at least 4 consecutive weeks in the year?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Did you use your home office exclusively to earn income AND to meet clients on a regular and ongoing basis?	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<i>If answered one Yes to one above, please fill out the remainder of the Table</i>		
<b>Expenses</b>	<b>You</b>	<b>Spouse</b>
Size of work space (sq ft. or # rooms)	_____	_____
Size of home (sq. ft. or # of rooms)	_____	_____
Average hours worked from home in a week (or % WFH during year)	_____	_____
Is this a shared space?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Heat	\$ _____	\$ _____
Hydro	\$ _____	\$ _____
Water	\$ _____	\$ _____
Internet	\$ _____	\$ _____
Insurance*	\$ _____	\$ _____
Maintenance and repairs	\$ _____	\$ _____
Mortgage interest (self-employed only)	\$ _____	\$ _____
Property taxes*	\$ _____	\$ _____
Rent	\$ _____	\$ _____
Other _____	\$ _____	\$ _____
<i>* applies for self-employed and commission employees only</i>		

**AUTOMOBILE EXPENSES (TABLE 4)**

Expenses	You	Spouse
Year of automobile	_____	_____
Make of automobile	_____	_____
Year of purchase or lease	_____	_____
Purchase price	\$ _____	\$ _____
MSRP if leased	\$ _____	\$ _____
Current year lease cost	\$ _____	\$ _____
Prior years' lease costs	\$ _____	\$ _____
Total kilometres driven in year	_____ KM	_____ KM
Business/ employment KMs driven	_____ KM	_____ KM
Fuel	\$ _____	\$ _____
Repairs and maintenance	\$ _____	\$ _____
Insurance	\$ _____	\$ _____
Licensing/ registration	\$ _____	\$ _____
Loan interest	\$ _____	\$ _____
407 ETR	\$ _____	\$ _____
Car washes	\$ _____	\$ _____
Other _____	\$ _____	\$ _____

**EMPLOYMENT EXPENSES (TABLE 6)**

\* Only include expenses that have *not* been reimbursed by your employer.  
 \*\* Please provide an employer signed T2200 – Declaration of Employment Conditions.

	You	Spouse
Employer Name	_____	_____
<b>Expenses</b>		
Accounting	\$ _____	\$ _____
Advertising and promotion	\$ _____	\$ _____
Meals and entertainment	\$ _____	\$ _____
Lodging	\$ _____	\$ _____
Parking	\$ _____	\$ _____
Office supplies	\$ _____	\$ _____
Claiming GST Rebate?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Other _____	\$ _____	\$ _____
Other _____	\$ _____	\$ _____
Other _____	\$ _____	\$ _____
Automobile	<i>Summarize in Table 4</i>	
Home Office	<i>Summarize in Table 5</i>	

**RENTAL PROPERTY INCOME & EXPENSES (TABLE 7)**

	Property #1	Property #2	Property #3	Property #4
Address	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Are you a partner or co-owner?	<input type="checkbox"/> Partner <input type="checkbox"/> Co-owner	<input type="checkbox"/> Partner <input type="checkbox"/> Co-owner	<input type="checkbox"/> Partner <input type="checkbox"/> Co-owner	<input type="checkbox"/> Partner <input type="checkbox"/> Co-owner
Your ownership %	_____ %	_____ %	_____ %	_____ %
Spouse's ownership %	_____ %	_____ %	_____ %	_____ %
Other owner's name and SIN	_____	_____	_____	_____
Other ownership %	_____ %	_____ %	_____ %	_____ %
<b>Annual Rental Income</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Annual Expenses</b>				
Heat	\$ _____	\$ _____	\$ _____	\$ _____
Hydro	\$ _____	\$ _____	\$ _____	\$ _____
Water	\$ _____	\$ _____	\$ _____	\$ _____
Advertising	\$ _____	\$ _____	\$ _____	\$ _____
Insurance	\$ _____	\$ _____	\$ _____	\$ _____
Maintenance and repairs	\$ _____	\$ _____	\$ _____	\$ _____
Mortgage interest	\$ _____	\$ _____	\$ _____	\$ _____
Property taxes	\$ _____	\$ _____	\$ _____	\$ _____
Management and administrative fees	\$ _____	\$ _____	\$ _____	\$ _____
Professional fees	\$ _____	\$ _____	\$ _____	\$ _____
Automobile	See below*	See below*	See below*	See below*
Other: _____	\$ _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____	\$ _____
Claim depreciation against income? **	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> TBD	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> TBD	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> TBD	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> TBD
<b>Major renovations and purchases (i.e. appliances)</b>				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____

\* Fill out Table 4, ONLY if you meet the specific criteria outline by the CRA: <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/rental-income/completing-form-t776-statement-real-estate-rentals/rental-expenses-you-deduct/motor-vehicle-expenses.html>.

\*\* If a property was purchased during the year, provide the Agreement of Purchase and Sale, trust ledger, statement of adjustments, & solicitor's reporting letter. Claiming capital cost allowance (CCA) (i.e. tax depreciation) should be discussed with us to understand implications of either decision (i.e. select TBD).

**NOTES (IF APPLICABLE)**

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**SALE OF REAL ESTATE (TABLE 8)**

If a property was sold during the year, please provide the Agreement of Purchase and Sale, trust ledger, statement of adjustments & solicitor's reporting letter for BOTH the sale and purchase.

	Principal Residence	Cottage	Other _____	Investment/ rental
Full address	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Your ownership %	_____ %	_____ %	_____ %	_____ %
Spouse's ownership %	_____ %	_____ %	_____ %	_____ %
Other owner's name and SIN	_____	_____	_____	_____
Other ownership %	_____ %	_____ %	_____ %	_____ %
Date purchased (dd/mm/yyyy)	____/____/____	____/____/____	____/____/____	____/____/____
Purchase price	\$ _____ **	\$ _____ **	\$ _____ **	\$ _____
Land transfer tax on purchase	\$ _____ **	\$ _____ **	\$ _____ **	\$ _____
Legal and other costs on purchase	\$ _____ **	\$ _____ **	\$ _____ **	\$ _____
Major improvement/addition costs (if any)	\$ _____ **	\$ _____ **	\$ _____ **	\$ _____
Sale price	\$ _____	\$ _____	\$ _____	\$ _____
Sale date (dd/mm/yyyy)	____/____/____	____/____/____	____/____/____	____/____/____
Commissions paid on sale	\$ _____ **	\$ _____ **	\$ _____ **	\$ _____
Legal and other costs on sale	\$ _____ **	\$ _____ **	\$ _____ **	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____	\$ _____
Claiming Principal Residence Exemption (PRE)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> TBD	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> TBD	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> TBD	N/A
Already claimed PRE for some years of ownership? If Yes, specify years.	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ <input type="checkbox"/> No	N/A
Do you own this type of property during the year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
** 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 2023				

**NOTES (IF APPLICABLE)**

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