

This checklist is provided to assist you in collecting information for your personal income tax return. It is recommended that for all the items on pages 2 to 3 should be summarized / itemized.

Income

- Employment Income (T4)
- Pension Income (T4A, T4A(P), T4RIF, T4RSP)
- Bursaries / Scholarships (T4A)
- Employment Insurance Benefit (T4E)
- Old Age Security (T4A-OAS)
- Income from Trust / Dividends / Interest (T3/T5)
- Income from Partnership (T5013)
- Workers Compensation / Social Assistance (T5007)
- Profit Sharing (T4PS)
- Universal Child Care Benefit (RC62)
- Any employment benefits
- Spousal Support
- Child Support
- Tips & gratuities
- Commission Income
- Other

Other

- CRA Notice of Assessment / Reassessment / Correspondence
- Details of foreign property with total cost more than \$100,000 at any time during the year (T1135)?
- Foreign Income / Taxes Paid / Tax Return
- Dependants Other than Children
- Home Buyers Amount
- Copy of last year's return
- Direct Deposits Information (if you prefer)
- Change in marital status (agreements)
- Immigration / Emigration Date

Deductions

- Charitable Donations / Political Contributions
- RRSP Contributions
- Lifelong Learning Plan withdrawals / payments
- Union dues / Professional Fees
- Medical Expenses (Incl. private health premiums)
- Tuition / Education Fees (T2202)
- Interest paid on Student Loans
- Child Care/Fitness/Arts Expenses
- Attendant Care Expenses
- Property Taxes, Rent Paid
- Public Transit Passes
- Tax Installments paid to CRA
- Interest on money borrowed to earn investment Income
- Disability Tax Credit (Self/Dependants) (T2201 - signed by doctor)
- Adoption Expenses
- Safety Deposit Box Fees
- Other

- Self-employed income / Expenses (see page 2)
- Commission Expenses (see page 2)
- Sale of Investments (Page 3)
- Sale of Real-estate (see page 3)
- Employment Expenses (T2200 - see page 2)
- Rental Income / Expenses (see page 3)
- Moving Expenses (Page 3)

***All the income/expenses must have supporting documents such as: receipts, slips, agreements, etc.**

Self-employed Income / Expenses

- Revenue
- Advertising Expense
- Meals & Entertainment
- Bad Debts
- Insurance
- Interest & Bank Charges
- Licenses, dues, memberships & subscriptions
- Office expenses / Supplies
- Legal, accounting & other professional fees
- Rent
- Repairs & maintenance
- Salaries, Payroll, Casual Labor, Subcontracting, Referral Fees & Consulting Fees
- Parking / Toll
- Travel
- Telephone
- Interest & Bank Charges
- Health Premiums
- GST/HST/PST Returns
- Other related income / expenses

Vehicle Expenses (self-employed / commission)

- Vehicle Information (Year, Make, Model, Lease agreement, Purchase Price, etc)
- Kms driven for business / Total kms driven in year
- Fuel
- Repairs & maintenance
- Insurance
- Licensing & registration fees
- Loan interest
- Lease Payments
- Parking / Car Washing
- Other related expenses

Employment / Commission Expenses

- Sign T2200 - Declaration of Employment Conditions from your employer
- Travel
- Supplies (Stationery, other)
- Telephone
- Salaries paid to an assistant
- Office rent
- Accounting & legal (Commission employees only)
- Advertising (Commission employees only)
- Meals & Entertainment (Commission employees only)
- Rental & office equipment (Commission employees only)
- Training (Commission employees only)
- Repairs & maintenance
- Other related income / expenses

Home Office Income / Expenses (self-employed/commission/employment)

- Percentage of home used for business / employment
- Heat
- Hydro
- Water
- Repairs & Maintenance
- Insurance (Commission / Self-employed only)
- Property Taxes (Commission / Self-employed only)
- Rent
- Mortgage Interest (Commission / Self-employed only)

Rental Income / Expenses

- Address
- Names & SIN # of partners & % owned
- Advertising Expense
- Insurance
- Mortgage interest
- Office expenses
- Legal, accounting & other professional fees
- Management & administration fees
- Repairs & maintenance
- Salaries, Wages & Benefits
- Property Taxes
- Travel
- Utilities
- Major renovations & purchases
- Other related expenses

Sale of Investments

- Name of Investment (Stock, Mutual Fund, etc.)
- Purchase Date
- Sale Date
- Shares / Units Sold
- Sale Proceeds
- Commissions
- Cost of Shares
- Accounting, Investment Counsel / Management Fee

Sale of Real Estate

- Address
- Names & SIN # of partners & % owned
- Date Purchased
- Purchase price
- Property transfer tax
- Legal costs paid on purchase
- Major renovations & purchases
- Date Sold
- Sale price
- Legal costs paid on sale
- Commission paid on sale
- Time spent using property as a personal residence
- Other related expenses

Moving Expenses - *Only eligible if: taxpayer move in order to work or carry on a business or enroll in post-secondary institutions **and** change his or her place of residence **and** the new residence is at least 40 km closer to new job or business location or post-secondary institution than the old residence. Expense is limited to net employment or business income earned at the new location.*

- Cost of moving household effects *incl.* parking, hauling, in-transit storage & insurance.
- Transportation cost for self & family *incl.* meals & loading
- The cost of temporary lodging & meals up to 15 days near a former or new residence.
- The cost of changing addresses on legal documents, replacing auto permits/licenses and utility connection/disconnections charges.
- Amount incurred for property taxes, insurance, utilities, interests required to maintain former residence (max \$5000)
- Selling costs of former residence
- Legal fees to buy new residence *incl.* title transfer & taxes paid to register (only if former residence is sold as a result of move.
- Employer paid expenses (count as an income)
- **Move by vehicle then per km rate by CRA and if using simplified method then \$17 per meal x 3 times a day without producing receipts but must be reasonable.**