# Personal Tax Return Checklist

(Canada)

| | |
|---|---|
| **Taxpayer's Name** | |
| **Email address and phone** | |
| **Social Insurance Number (* Only to be completed if first time – or call us to provide)** | |
| **Date of Birth *** | |
| **Spouse's Name, SIN & DOB *** | |
| **Year-End** | 31 December 2023 |
| | I hereby certify that the information completed below is a true and complete response. I acknowledge that the responsibility for completing true and accurate tax returns is mine alone. I accept Fuel Accounting's Terms and Conditions. |

You can also fill this out online.

We require a separate form for each taxpayer. Some expenses can be claimed by either spouse – DO NOT DUPLICATE THESE – include in one tax payer only and we will allocate.

To prepare your year-end tax return we need to gather some information from you. It is important that you answer all questions completely as there could be severe tax consequences for incorrect information. More information is better than less. All questions are in relation to the tax year being completed or as at 31 December unless otherwise mentioned. If the answer to any question is "Yes" please supply additional details. These questions all relate to your non-business activity (a different checklist exists for business activity).

**THIS IS NOT A COMPREHENSIVE CHECKLIST. PLEASE NOTIFY US OF ANYTHING ELSE THAT MAY EFFECT YOUR TAX RETURN.**

**DO NOT DELETE ANYTHING FROM THIS CHECKLIST – ANSWER YES OR NO TO EVERY QUESTION.**

## Prior Year Return

If we don't already have them, we will need a copy of the prior year's T1 return and resulting Assessment Notice.

## Access to your Personal CRA Account

It is very helpful for us to have access to your personal (individual T1) CRA account (this is different from your business account). This allows us to verify information more easily and (in most cases) eFile your return. You can do this from your CRA My Account page, Quick links, Authorize a representative. Enter our BN 801528571 (Fuel Accounting Professional Corporation, Peter McCarroll, 647-367-0876). Please authorize online access for ALL available program accounts at Level 2 with no expiry date. If you have not filed a return in Canada before then you will not be able to get a MyCRA account until after we file your first return – please skip this step. If you don't have access to MyCRA but HAVE filed a Canadian Tax Return before then please contact CRA immediately to get the process started to register for your account (it involves sending snail mail so it can take a few weeks). We can't be properly appointed as your tax agent without you having online access.

# Personal Tax Return Checklist

(Canada)

## Filing Instructions

We require a separate form for each taxpayer. If you need us to complete a return for a spouse, child or someone else, please submit a separate submission for each taxpayer.

**THE DEADLINE FOR ON-TIME FILING IS 30 APRIL 2024. WE NEED YOUR DATA AT LEAST TWO FULL WEEKS BEFORE THIS DEADLINE (and if you leave it that late we still can't guarantee on-time filing if we need to gather more information from you). DATA RECEIVED AFTER 15 APRIL WILL NOT BE WORKED ON UNTIL MAY AND THEREFORE WILL BE LATE. * People with self-employment income have a filing due date of 17 June, but payment of any tax due is still required by 30 April.**

There is a fee of $150+GST/HST per T1 filed for **simple** T-slip returns for tax payers associated with our business clients (this fee is payable by you personally, not your business) on monthly payment plans only. Fees are higher for non-business clients, cross-border returns, and non-monthly business clients. Additional fees may apply if you have rental income, investment disposals, self employed income, etc. No fee is payable for a Sole Proprietor on our monthly fee program (your personal T1 is included in your accounting fee).

Most returns will be eFiled and electronic signature will be requested. Some returns (especially cross-border scenarios) must be filed by mail – we will advise you.

## Dependents

Include any new children since last return (or all children, if this is our first return for you; add more in comments)

| **Full Name** (Only to be completed if first time or changes) | **Address (if not yours)** | **Relationship** | **DOB** | **Disabled? Infirm?** | **Income** |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

## Information Slips & Receipts

Please **scan** all relevant information slips and send with this document. Here are examples of the slips that you may have (this is not exhaustive):

- All information Slips (T4, T3, T5, T4E, T4A, T4AP, T4RSP, T4RIF, T5013, etc.)
- Old Age Security and CPP benefits
- Other Pensions and Annuities
- Employment insurance benefits
- Social assistance payments
- Workers compensation Benefits
- RRSP contributions
- First Home Saving Account (FHSA)
- Universal Child Care Benefit Confirmation (RC62)
- Disability Tax Credit Certificate (T2201)
- Declaration of Conditions of Employment (T2200)

To ensure that we don't miss anything we recommend that you list the slips/forms here (if there are not enough lines then include in the general comments area):

# Personal Tax Return Checklist

(Canada)

| Type | Issuer |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

## General Information

| # | Question | Response |
|---|---|---|
| 1 | What was your marital status at Dec 31?<br>(NOTE: Common-law means living together for at least 12 months; Separated requires 90 days post-separation) | |
| 2 | Are you, or any of your dependents, disabled or infirm (including type 1 Diabetes, prolonged impairment of vision, hearing or mobility, and receiving life sustaining therapy)? | |
| 3 | Has your marital situation changed from last year? | |
| 4 | Did you buy or sell any property (or convert to/from rental) including your principal residence during the year? If yes, supply details in Property section below. | |
| 5 | What was your current residential address? | |
| 6 | What was your Province or Country of Residence on Dec 31? | |
| 7 | Did you immigrate to emigrate during the year (see international questions below)? | |
| 8 | Did you have a TFSA? If so, how much did you contribute during the year? | |
| 9 | Are you a US Citizen or Permanent Resident? | |
| 10 | Are you a Canadian Citizen? | |
| 11 | If Yes – do you authorize the CRA to give your details to Elections Canada? (children 14-17 can say Yes if they want to go on the Future Electors list) | |
| 12 | Did you hold foreign property (includes non-Canadian shares and crypto currencies even if held in Canadian Brokerage accounts (but not in RRSP) and rental properties) at any time in the tax year with a total cost of more than CAD$100,000? | |
| 13 | Are you a member of clergy (religious officer)? | |
| 14 | Do you live in a small and rural community (outside of a census metropolitan area) on 1 April 2022? (AB, SK, MB, ON only) | |
| 15 | Do you hold any assets in trust for someone else? This includes being on property title or a joint bank account for any person other than your spouse? | |

# Personal Tax Return Checklist

(Canada)

## Property Information

| # | Question | Response |
|---|---|---|
| 1 | Do you own property other than your principle residence, including property owned through a company, anywhere in the world? If yes, provide details. | |
| 2 | If you are not a Canadian Citizen or Permanent Resident: Are you the legal owner jointly or otherwise of a residential property in Canada? (includes your primary residence, rental property and vacation property etc.; if so, more information is required). If yes, provide details. | |
| 3 | Did you purchase any property during the year? If so, list and provide additional details. | |
| 4 | Did you sell any property (including your principal residence, pre-construction and assignment sale properties) during the year? If so, list and provide additional details. | |

## International Questions

| # | Question | Response |
|---|---|---|
| 1 | Did you immigrate to Canada or emigrate from Canada during the year or were you absent from Canada for more than 6 months? If so, enter the date you arrived/departed or supply more information. | |
| 2 | Did you file a foreign tax return during the year? | |
| 3 | Do you own shares in a foreign private corporation? | |
| 4 | If you are a part-year resident, please supply details of your world-wide income from outside Canada. (May not be taxable, but we need it to work out eligibility for some deductions) | |

## Income

You do NOT need to report income in an RRSP, TFSA or RESP (or similar) plans. If you answer YES to any question you will need to provide more details. Please do that now or it will slow your return down! Non-residents only need to report income from Canadian Sources. Residents need to report income from world-wide sources.

| # | Question | Response |
|---|---|---|
| 1 | Are you a shareholder or partner in any organization that we do not prepare tax information for? | |
| 2 | Do you own a rental property? Rental transactions list required. | |
| 3 | Did you withdraw funds from an RRSP during the year? | |
| 4 | Did you receive any taxable benefits from an employer or business that were not included in a T slip (such as access to a company vehicle, etc.)? | |
| 5 | Did you receive any income not reported on an attached information slip or already covered (including a prize, award, gift or bonus over $500 from your employer such as gift cards etc.)? | |

# Personal Tax Return Checklist

(Canada)

| # | Question | Response |
|---|---|---|
| 6 | Did you sell, gift or otherwise dispose of any investments or real property (even if reported on a T slip; excluding in a registered account)? Supply further details. | |
| 7 | Do you own any bonds or GICs that do not produce interest income each year? | |
| 8 | Did you receive any spousal or child support payments? | |
| 9 | Do you expect next year's income to be significantly different from this year? | |
| 10 | Did you receive any foreign Income or foreign pension? | |
| 11 | Did you receive any Alimony/Spousal support or child support? | |
| 12 | Did you sell, spend or dispose of any cryptocurrency (such as Bitcoin), even if held offshore, during the year?) | |
| 13 | Did you receive any social support benefits, such as EI payments? | |
| 14 | Did you receive income from AirBNB, VRBO, Uber, Lyft, Social Media, Video game and any other similar platforms? | |
| 15 | Did you enter into an assignment agreement for the sale of property (such as a pre-construction condo) on or after May 7, 2022? (if so, more information is required) | |
| 16 | Did you sell/flip any other property or sell an option to occupy (such as with a pre-built condo) during the year? | |

## Deductions

Did you incur any of the following expenses not included in slips (scan & send relevant documentation – add totals to the response column)? If you answer YES to any question you will need to provide more details (such as copies of receipts, additional slips, etc). Please do that now or it will slow your return down!

| # | Question | Response |
|---|---|---|
| 1 | Expenses against employment income<br>(if you work for an employer who requires you to maintain a home office, use your personal vehicle and not give you mileage allowance, or spend personal money for business without reimbursement - if we are the accountants for the employer then we already know about this). If yes, your employer will need to sign the completed T2200 Declaration of Conditions of Employment form. | |
| 2 | Child care* | |
| 3 | Moving (more than 40km)* | |
| 4 | Did you work from home in Canada during the year?<br>If yes, your employer will need to sign the completed T2200 Declaration of Conditions of Employment form. The temporary flat rate method (number of days) does not apply in 2023. . | |
| 5 | If separated or divorced, did you provide support to a spouse or common-law partner ? (If yes, pls provide a copy of the court agreement) | |
| 6 | Tuition/education | |
| 7 | Interest paid on student loans | |
| 8 | Charitable Donations* (please provide a schedule and receipts) | |

# Personal Tax Return Checklist

(Canada)

| # | Question | Response |
|---|---|---|
| 9 | Home accessibility alterations for seniors * | |
| 10 | Medical Expenses* (needs to be more than 3% of income or $2397 to be useful; can't claim Provincial Health Plan premiums; can claim surrogacy costs; please provide a schedule and receipts) | |
| 11 | Union/Professional Dues | |
| 12 | Subscriptions to Canadian Digital News | |
| 13 | Employment/commission expenses not reimbursed (doesn't include expenses for your business that we are doing taxes for) | |
| 14 | Carrying costs for investments | |
| 15 | Does anyone over the age of 65 with income under $20,000 live with you (other than your spouse)? | |
| 17 | | |
| 18 | Did you repay any social benefits during the year? | |
| 19 | Did you make any RRSP contributions? | |
| 20 | Do you have an RRSP Home Buyers Plan account with a balance due at the start of the year or drawn down during the year? | |
| 21 | Did you contribute to the First Home Savings Account (FHSA)? (New for 2023) – please provide copy of FHSA statement from financial institution. | |
| 22 | Ontario Residents (Trillium Benefit)<br>Total Rent/Property Tax Paid<br>Name of Landlord/Municipality (provide a signed rent receipt from landlord) | |
| 23 | Eligible educator school supply (teachers only) | |
| 24 | Did you make any upgrades to your home to make it more accessible for seniors of those with disabilities? | |
| 25 | Did you establish a secondary unit for a family member on your property (MHRTC)? If yes, you may be eligible for tax credit after the completion (New for 2023) | |
| 26 | Did you purchase a home where the windows were not functioning and upgrade the windows ? | |
| 27 | Did a medical practitioner **prescribe** COVID test(s), medical masks, air filter, cleaner and filter that you paid for yourself? (doesn't include non-prescribed rapid tests or travel testing) | |
| 28 | If you are a construction worker or apprentice in Canada, did you incur temporary work relocation expenses in Canada? If yes, pls advise as some travel and relation expenses may be eligible for a deduction. | |
| 29 | If you are a construction worker or apprentice in Canada, did you incur tool expenses? Provide schedule (New for 2023) | |
| 30 | Did you repay COVID-19 benefits between January 1, 2023 and December 31, 2023? | |
| 31 | Did you purchase your first home during the year? | |
| 32 | British Columbia residents only: Did you rent and occupy a rental unit for at least six months in a calendar year in British | |

# Personal Tax Return Checklist

(Canada)

| # | Question | Response |
|---|---|---|
| | Columbia? If yes, please provide a copy of the rental agreement as you may be eligible for a new tax credit. (New for 2023) | |
| 33 | Nova Scotia residents only: Do you have a child under 19 and they participated in sports and or arts activities? | |
| 34 | Any other items you think may be deductions that we haven't asked about? | |

* Do not include on BOTH spouse's checklist – only one.

## Other

Please use the space below to document anything else that we might need to know.

| |
|---|
| |

***SUBMITTING THIS FORM TO US MEANS THAT YOU AGREE WITH OUR*** TERMS AND CONDITIONS ***AND CERTIFY THAT YOU HAVE NOT OMITTED ANY RELEVANT INFORMATION AND THAT ALL INCOME HAS BEEN REPORTED. WHILE WE TAKE EVERY EFFORT TO ENSURE THAT YOUR RETURN IS COMPLETE AND ACCURATE WE TAKE NO RESPONSIBILITY FOR THE CONSEQUENCES IF ANY INFORMATION PROVIDED TO US IS IN ANY WAY INCORRECT OR MISSING. IN ALL CASES OUR LIABILITY IS STRICKTLY LIMITED TO THE FEES PAID TO PREPARE THE PERSONAL TAX RETURN. PLEASE NOTE THAT FOR CORPORATE CLIENTS PERSONAL TAX RETURNS ARE NOT INCLUDED IN YOUR FEES. A MINIMUM FEE OF $150+GST/HST IS CHARGED FOR EACH PERSONAL TAX RETURN PREPARED (MORE IF YOU HAVE MORE THAN T-SLIPS) AND WILL BE INVOICED TO THE TAXPAYER DIRECTLY.***