Neamtan & Associates
CPA Professional Corporation
Accounting, Tax and Financial Planning

PERSONAL INCOME TAX CHECKLIST 2017

1. **Personal Information**

Name: ____ Email address: ________________________

Address:____

Telephone: Business (___)________ Residence (___) _________ Cell _____________ Fax (___) ___________

Date of Birth (DD/MM/YY) ___/___/_____ SIN # ____________ Are you a Canadian citizen? Yes ___ No ___

Marital Status Married ( ) Common-law ( ) Divorced ( )
Single ( ) Separated ( ) Widowed ( )

Name of Spouse ___________ Canadian Citizen Yes ___ No ___

Date of Birth (DD/MM/YY) ___/___/_____ SIN # ______________ Spouse's 2017 Taxable Income: ____________

(Only if we are not preparing spouse's tax return.) Was there any change in your marital status in 2017? ___________

Please provide names, social insurance numbers, and dates of birth of children who live with you or are financially supported by you. If you adopted a child in the year please us with name, social insurance number, legal, travel and other associated expenses.

2. **Information Slips:** T4, T4A, T4A (OAS), T4A (P) - Pension Income, T4E - Employment Insurance Benefits, T4RSP/RRSP and T4RIF (RRIF Income), T3, T5 - Investment Income, RC62 (Universal Child Care Benefits),T5008 - Securities Transactions, T5013 (Partnership Income), T5007, T5018, (Subcontractors) T600 (CSBś redeemed), Union and Professional Dues, Political Contributions, T10 - Pension Adjustment Reversal

3. **Other Income**

Canada Savings Bonds, Deferred Annuities, Foreign Pensions, Strip Bonds, Directors Fees, Scholarships and Foreign Income (including US Social Security)

4. **Capital Gains/Losses and Principal Residence Exemption**

Disposition of land, cottage, real estate, stocks, bonds, mutual funds, cryptocurrency, art, stamps and coins.

Please provide details of real estate transactions including date of purchase and sale, purchase costs, sale proceeds. and statement of adjustments. We will need trading summary of securities sold which can be provided by your stock broker.

If you sold a property in the year for which you are claiming the principal residence exemption, please provide address of property sold, year of acquisition and proceeds of disposition. We will need information about previous principal residence exemption claims.

Business Income and Expenses: You can access 2017 Business Income Tax Checklist online by copying this link to your internet browser: **www.neamtan.ca/newsletters.html**

5. **Rental Income and Expenses:** You can access 2017 Rental Income Tax Checklist online by copying this link to your internet browser: **www.neamtan.ca/newsletters.html**

6. **Employment Expenses:** If you were required to use a vehicle for your employment, please provide a completed T2200 from employer and indicate auto expenses incurred. Please indicate HST amount included in expenses.

Gas & oil	____________	Repairs & maintenance	_______________
Insurance	____________	Car wash, 407, & licensing	_______________
Parking	____________	Interest paid for auto loan	_______________

Lease payments ___________________________Total Kilometers driven in the year ____________

Business Kilometers Driven _______________ Car allowance received ____________________

Please provide purchase, sale, and loan and or lease contract if automobile was purchased, leased or sold in 2017. Travel to and from your work is considered personal not business driving.

7. **Home Office:** If you were required to maintain a home office under your contract of employment, and you used your work space more than 50% of the time to do your work **or** on a regular and continuous basis only to meet clients and other people in the course of your employment duties, please provide completed T2200 from your employer. We will also require total property tax,

utilities, office repairs, insurance, and or rent paid in 2017. Please provide total square footage of home and square footage of home used for your home office.

9. **Carrying Charges:** Please provide receipts for interest paid for investment purposes, investment counsel fees, investment management fees, and accounting fees paid in 2017. If you have incurred legal fees to respond to a CRA or to object to an assessment, please provide receipts.

10. **Medical Expenses and Attendant care Expenses** Please provide the following**:**

    a) Receipts for medical expenses paid in 2016 (if not claimed in 2016) and in 2017 including medical bills, and dental bills and medical equipment receipts for you or your dependents that were not reimbursed by an insurance provider, or government grant.

    b) Prescriptions - Ask your pharmacy for a summary of all prescriptions purchased in 2017.

    c) Details of premiums paid by you to any medical plan during the year including out of country travel insurance.

    d) Modifications to new or existing homes for medical purposes. (If you are over 64 and modified your home between January 1 and Dec 31, 2017 to improve safety additional tax credits are available. Please provide invoices and proof of payment.

11. **Disability and individuals dependent on you due to disability:** If you or any of your dependents are disabled, please provide name, address, and social insurance number, date of birth, disability certificate (if not provided in previous years) and income of dependent and details of your relationship with the dependent.

12. **Charitable Donations:** Please provide official receipts for donations, including contributions/dues paid to religious schools & organizations and donations of publicly traded securities.

13. **Alimony & Maintenance:** Amount received _________ Amount paid ____________

    Name of person amounts alimony received from / or paid to __________________ SIN _________________

    Please include any agreement or revisions to agreements with spouse if not previously provided.

14. **Tuition Fees – Forms T2202, T2202A, TL11A and TL11D** and official interest receipt for student loans for post-secondary education (for yourself, spouse or for dependent). Tuition fees credits not required by dependant to reduce income tax can be transferred to supporting parent or grandparent. **Please send us official tuition certificate T2202 forms from the educational institution signed by student authorizing the transfer of tuition credits.** Examination fees to qualify for professional status or trade certification are eligible as tuition credits.

15. **Public Transit Passes**

    Please provide receipts and total amount paid for transit passes from January 1, 2017 to June 30, 2017 for you, your spouse or your dependents. If you were over 65 at the beginning of the year, you may claim public transit fees paid to the Ontario government or municipalities after June 30, 2017. (Transit credit was eliminated as of July 1, 2017)

16. **Child Care**

    For each child, please provide amounts paid for childcare and summer camp and receipts from childcare provider including name, address and social insurance number of individual and date paid and period covered for childcare provided by an organization.

17. **Ontario Trillium Benefit:** Please provide property tax bill or rent paid for your home in the current year. Receipts must disclose municipality and amount paid or landlord, address and total rent paid.

18. **RRSP Home Buyer's Plan & RRSP Lifelong Learning Plan:** Please provide amounts withdrawn or repaid in 2017.

19. **Tax Installments:** Please provide CRA's statement indicating 2017 installments paid.

20. **Assessment Notices from Canada Revenue Agency:** Please provide last year's notice of assessment**.**

21. **Foreign Assets**: If you owned any foreign property with a cost of $ 100,000 or more in Canadian dollars at any time in 2017, please see attached foreign property questionnaire for more details

22. **First-Time Home Buyer's Tax Credit:** If you purchased your first home in 2017 and did not own a home within the last 4 years, please advise us.

23. **Elections Canada:** Do you authorize us to provide info to Elections Canada? Please circle - YES / NO

24. **Please provide copy of last 3 years tax returns if we did not do them for you.**

25. **Direct Deposit:** Please provide us with a VOID check to arrange a direct deposit of your tax refund.

26. **Circle format in which you want to receive your 2017 tax return: PDF format ________ Hard Copy format _____**

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FOREIGN PROPERTY QUESTIONNAIRE

The Canada Revenue Agency requires the filing of information forms for taxpayers who hold certain foreign property or have transactions with certain foreign entities. Foreign property includes foreign holdings in a Canadian non-registered investment account. Investments held in your RRSP, RRIF, TFSA, and/or through Canadian mutual funds should **NOT** be included.

There are significant financial penalties for not filing these forms if they are applicable.

Please answer the questions below **for each taxpayer** and **return this sheet** with your other tax information.

Name: ____
Date: _______________________________

Questions	Yes	No
1. Did you hold foreign property with a total **cost** amount of more than $100,000 CAD at any time during the year? If yes, indicate type of property held. This includes the categories listed below. Please provide geographical location, cost of property, maximum value of property held during the year, value of property held on Dec 31, 2017, income and gain or loss from specified foreign property in the year.	☐	☐
a) Funds held outside Canada;	☐	☐
b) Shares of non-resident corporations other than foreign affiliates;	☐	☐
c) Indebtedness owed by non-residents;	☐	☐
d) Interest in non-resident trusts;	☐	☐
e) Real property outside Canada (excluding personal use property);	☐	☐
f) Other property outside Canada.	☐	☐
2. Have you **ever** at any time before 2018 transferred or loaned property to, i) a foreign trust, or ii) a foreign company in which a foreign trust and/or Canadian resident had a significant interest?	☐	☐
3. Have you at any time during 2017 owned 1% or more of the issued shares of any class of a foreign corporation?	☐	☐
4. Have you at any time during 2017 received property of any sort from a foreign trust and/or been indebted to such a trust?	☐	☐