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

PERSONAL INCOME TAX CHECKLIST **2018**

1. **Personal Information**
   Name: ____ Email address: ________________________

   Address:____Telephone: Business (___)________________

   Residence (___)_________ Cell (___)________________

   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 2018 Taxable Income: _____________

   (if we are not preparing spouse's tax return.) Was there any change in your marital status in 2018? ___________

   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, Foreign income and foreign tax paid, T5008 - Securities Transactions, T5013 (Partnership Income), T5007, T5018, (Subcontractors), 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:** 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.
5. **Principal Residence:** 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 and other personal real estate owned.
6. **Business Income and Expenses:** You can access 2018 Business Income Tax Checklist online by copying this link to your internet browser: **www.neamtan.ca/newsletters.html**
7. **Rental Income and Expenses:** You can access 2018 Rental Income Tax Checklist online by copying this link to your internet browser: **www.neamtan.ca/newsletters.html**
8. **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, loan and or lease contract if automobile was purchased, leased or sold in 2018.
9. **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 to meet clients 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 2018. Please provide total square footage of home and square footage of home used for your home office.

10. **Carrying Charges:** Please provide receipts for interest paid for investment purposes, investment counsel fees, investment management fees, and accounting fees paid in 2018. If you have incurred legal fees or accounting fees to respond to a CRA request or tax assessment, please provide receipts.
11. **Medical Expenses:** Please provide the following**:**

    a) Receipts for medical expenses paid but not claimed in 2017 and medical and dental receipts paid in 2018 that were not reimbursed by an insurance provider.

    b) Prescriptions - Ask your pharmacy for a summary of all prescriptions purchased in 2018.

    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 or have been approved for a disability tax credit and have modified your home between January 1 and Dec 31, 2018 to improve safety, additional tax credits are available. Please provide invoices and proof of payment.
12. **Disability:** If you or any of your dependents are disabled, please provide T2201 to claim disability tax credit.
13. **Charitable Donations:** Please provide official receipts for donations, including contributions/dues paid to religious schools & organizations and donations of publicly traded securities.
14. **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.
15. **Tuition Fees – Forms T2202, TL11A (foreign post-secondary institution)** and official interest receipt for student loans which were part of a post-secondary education federal or provincial student loan program. Tuition fees credits not required by the student to reduce income tax can be transferred to supporting spouse, parent or grandparent. **The student must download the official tuition certificate (T2202 form) from the educational institution website.** Student authorizing the transfer of tuition credits must sign the back of the T2202 form**.** Examination fees to qualify for professional status or trade certification are eligible as tuition credits.
16. **Public Transit Services:** If you were over 65 or older in 2018 and you paid for public transit operated by the Ontario government or one of its municipalities, please provide receipts, presto card summary or passes to support your claim.
17. **Child Care:** For each child, please provide amounts paid for childcare, summer camp and receipts from childcare provider including name, address and social insurance number of caregiver, date paid and period covered.
18. **Caregiver Amount:** Please provide names of family members, (other than your spouse) who resided with you, were dependent on you due to a mental or physical impairment and earned less than $23,391 in 2018. Please indicate family members' dates of birth, relationship to you, net income and medical status.
19. **Ontario Trillium Benefit:** If family income is less than $85,000, please provide property tax bill or rent paid.
20. **RRSP's"** Please provide RRSP contribution receipts, and RRSP receipts for amounts withdrawn or repaid to RRSP in 2018 under the **RRSP Home Buyer's Plan & RRSP Lifelong Learning Plan.**
21. **Tax Installments:** Please provide CRA's statement indicating 2018 installments paid.
22. **Assessment Notices from Canada Revenue Agency:** Please provide last year's notice of assessment**.**
23. **Foreign Assets**: If you owned any Foreign Real Estate or Investments or were the beneficiary of a foreign trust with an investment cost of $ 100,000 or more in Canadian currency at any time during the year, please provide geographic source of foreign assets and total income and capital gains earned from foreign assets in the year. If you owned foreign property with an investment cost of $ 250,000 at any time in the year, please provide maximum value of account and year end value of account and a detailed list of income and capital gains earned in the year.
24. **First-Time Home Buyer's Tax Credit:** If you purchased your first home in 2018 and did not own a home within the last 4 years, please advise us.
25. **Elections Canada:** Do you authorize us to provide info to Elections Canada? Please circle - YES / NO
26. **Please provide copy of last 3 years tax returns if we did not do them for you.**
27. **Direct Deposit:** Please provide us with a VOID check to arrange a direct deposit of your tax refund.
28. **Circle format in which you want to receive your 2018 tax return: PDF format ________ Hard Copy format _____**