



2023 PERSONAL TAX CHECKLIST

PERSONAL INFORMATION					
First name:			Last name:		
Street address:		City:	Prov:	Postal code:	
Birthdate:			SIN:		
Home phone:		Cell phone:	Work phone:		
Email 1:			Email 2:		
Marital status: Single Common Law Married Separated Divorced Widowed					
Did your marital status change during the year? Please provide date, if applicable:					
Canadian citizen: Yes No			U.S. citizen/resident: Yes No (If yes, please complete pg.4)		
If NO above, are you a non-resident of Canada? Yes No			SSN/ITIN:		
Temporary resident of Canada: Yes No					
COMPLETING RETURN FOR SPOUSE/PARTNER					
Completing return for spouse/partner: Yes No (If NO provide spouse's net income – line 236 of return)			If YES, please complete a separate checklist for spouse. \$		
Spouse/partner first name:			Last name:		
Birthdate:			SIN:		
Is your spouse a non-resident of Canada? Yes No					

DEPENDANTS (CHILDREN OR SENIOR PARENT LIVING WITH YOU)					
Do you have a shared custody arrangement for the dependants?					Yes No
Name	Address (if different)	Relationship	Birthdate	SIN	Net Income

!!! NEW - DISCLOSURE OF BARE TRUST ARRANGEMENTS

*New tax rules aimed at providing more transparency on beneficial ownership of assets now require that **more trusts** (and estates) **file tax returns**.*

*The rules have been **expanded to include** cases where a **trust acts as an agent** for its beneficiaries, commonly known as a **bare trust**. In such instances, the **person/entity listed as the owner** of an asset is **not the true beneficial owner**; instead, they hold the asset on behalf of another party. If you believe that you hold the title of the asset or property on behalf of another party, please indicate whether you would like to receive further information with respect to the enhanced trust tax reporting rules.*

Yes No

QUESTIONS TO ANSWER

Did you repay any COVID-19 support in 2023? Yes No

Do you want to provide your address and information to Elections Canada? Yes No

Did you open FHSA (First-Home Savings) account in 2023? Yes No

Do you own foreign property with cost exceeding \$100,000 CAN Yes No

Including but not limited to real estate property, stocks, bonds, mutual funds, cryptocurrency, cash, loans, partnership interest, trusts, trademarks, patents, tangible property, etc. (If Yes, please review info below)

Did you receive any income or distributions from foreign entities including foreign trusts? Yes No

Were you a first time homebuyer in 2023? Yes No

Did you pay rent for your home/condo in 2023? Yes No

Have you sold real estate property (completed or under construction) in 2023? Yes No

If YES above, was it your principal residence? Yes No

If you sold your principal residence in 2023 please provide the following:

Date of original purchase: Proceeds of disposition: Ownership %:

Name of the co-owner, if applicable:

If NO above, did you own the property less than a year Yes No

Did you convert part or all of your principal residence to an income-earning property? Yes No

Did you purchase NEWLY CONSTRUCTED residential property in 2023? Yes No

Did you rent your property as a short-term or vacation rental? Yes No

If YES, was the property a part of your own home? Yes No

Did you make any major improvements to your home in 2023 to accommodate disability or medical needs for yourself, your spouse or your dependants? Yes No

Did you emigrate from Canada in 2023? If so, please provide the exit date:

If you are a non-resident of Canada, do you own real-estate property in Canada? Yes No

If YES to above, would you like us to file 2023 UHT-2900 Underused Housing Tax return for you? Yes No

Did you work from home more than 50% of the time as your usual work arrangement and were not fully reimbursed for your expenses? Yes No

If you want to claim working from home expenses, you need to provide the following:

- T2200 from your employer
- Portion of your home that was used exclusively as a workspace
- Expenses incurred in relation to working from home that were approved by your employer (e.g. home internet access fees, rent, utilities)

DISCLOSURE OF FOREIGN ASSETS

If you own the foreign property with cost exceeding 100,000 CAD please provide the following details:

Description of the property, related country, currency, maximum cost in the year, cost as at Dec 31, income/loss and capital gain/loss received in tax year. For property held in an account with a Canadian security dealer please provide a summary report disclosing the above mentioned information.

PLEASE CHECK ITEMS THAT APPLY TO YOU

Personal Income

- T4, T4A – Salaries and employment
- Other employment income (tips, allowances, stock option plans, etc.)
- T4A (P) – Canada Pension Plan benefits
- T4A (OAS) – Old Age Security benefits
- T4A – Other pension or superannuation
- T4RSP – RRSP income
- T4RIF – RRIF income
- T4E – Employment Insurance benefits
- T5007 – Worksafe/social services benefits
- T1137 – Home Buyers Plan
- T4RCA – retirement income
- Foreign Pension
- T4A or T4E for COVID-19 payments

Other income

- Alimony received
- Taxable child support received
- Scholarships/bursaries
- Executor fees
- Lump-sum distributions from foreign plans
- Advanced Canada Workers Benefit
- Other – specify

Non-refundable Credits

- Spousal amount – spouse’s net income
- Equivalent to married amount (full details required)
- Disability deductions (T2201 must be filed)
- T2202/TL11 – tuition fees
- Education credit for dependant (Dependant’s net income \$)
- Did you take any occupational-skills courses?
- Medical receipts
- Costs for medical intervention to conceive a child (ask for details)
- Charitable donations
- Attendant care expenses
- Limited partnership losses of other years
- Political contribution receipts
- Canada caregiver for infirm dependant (details of infirmity required)
- Home Accessibility Tax Credit
- Eligible Educator School Supply Tax Credit
- Digital News Subscription Tax Credit

Investment Income

- T3, T5, T4S – Interest and Dividends
- T5008 – Statement of Security Transactions
- Interest on Tax Refunds received from CRA
- T600 – Canada Savings Bonds
- Annuities
- Rental income (full details required)
- Short-term vacation rentals (i.e. AirBnB)
- Summary of investment contract holdings
- T5013 – Limited partnership income (loss)
- Capital gain/losses (full details required)
- Sale of personal property with gain
- Sale of bitcoins/cryptocurrency
- Foreign income (fill out pg. 3)

Business

- Self-employment income/loss (please fill out Self-employment worksheet)
- Farming/fishing income/loss
- Professional income/loss
- Internet Business Activities income/loss

Deductions

- RRSP
- FHSA
- Union/professional dues
- Alimony paid
- Deductible child support paid
- Interest paid on student loans (statement required)
- Interest and carrying charges on investments
- Investment counsel and accounting fees
- Employment expenses (details required, form T2200 or T2200S)
- Deductible legal fees
- Child care expenses (receipts required)
- Moving expenses (details required)
- TL2 – Claim for boarding and lodging
- Home Buyers Plan
- Clergy residence deduction T1223

Other Items

- Prior year Notice of Assessment
- Installment payments for current year
- Details of foreign property owned at any time in 2023

**IF THIS IS YOUR FIRST YEAR FILING WITH US,
PLEASE PROVIDE A COPY OF YOUR PREVIOUS YEAR’S TAX RETURN**

COMPLETE ONLY IF YOU ARE A U.S. CITIZEN, U.S. RESIDENT, OR YOU OWN FOREIGN PROPERTY AND/OR HAVE FOREIGN INCOME:

PLEASE CHECK ITEMS THAT APPLY TO YOU

Income from US Sources

- W-2 Employment Income
- 1099 (various) Investment, Pension and/or Other Income
- 1042-S Foreign Person's US Source Income Subject to Withholding
- SSA-1099 or SSA-1042-S Social Security Benefits
- 8288-A Disposition of US Real Estate
- K-1 Partner's Shareholder Share of Income, Credit and Deductions, etc.
- K-1 S-Corp Shareholder Share of Income, Credit and Deductions, etc.
- K-1 Estate and Trust Beneficiary Share of Income, Credit and Deductions, etc.

Expenses and Deductions

- 1095-A Health Insurance Marketplace Statement
- 1098 Mortgage and Interest Statement
- 1098-T Tuition Statement

U.S. Government support payments

- Amount _____ Date _____

U.S. Alimony payments

- Amount _____ Date _____

U.S. Rental payments

- 2023 Amount _____ *(Include details)*

DISCLOSURE

Are you a U.S. Green card holder? Yes No

If status was received during the year, please specify the date:

If not a U.S. citizen or green card holder, please specify Visa type in the U.S.:

Days spent in the U.S. in 2021: 2022: 2023:

If a U.S. citizen, please provide the date of moving to Canada:

If moved to the U.S. in the current year, please provide the date:

Do you own 10% or more of the shares of a Canadian corporation or a corporation located outside of the U.S.? Yes No

Do you have investments in Canadian Mutual Funds? Yes No

Do you have a Tax-Free Savings Account (TFSA) in Canada? Yes No

Do you have a Registered Education Savings Plan (RESP) for your children? Yes No

Did you have the amount of \$10,000USD or more at any time during the year that was held in financial institution(s) located outside of the U.S.? Yes No

If you answered YES, would you like our firm to file FBAR for you? Yes No

Did you own \$200,000USD or more held in financial assets outside of the U.S. at the end of the year, or \$300,000USD anytime during the year? Yes No

Are you a member of a Canadian Partnership? Yes No

Are you a trustee of a Canadian trust or an executor of the estate of a Canadian or U.S. resident? Yes No

Have you received any gifts or given gifts over \$17,000 USD during the year? Yes No

Do you have Roth IRA? Yes No

If Yes, did you make any contribution to the Roth IRA in 2023

If your child is a US citizen, please provide his/her SSN:

If your child was adopted, please provide date of adoption: