MCPHERSON & MCPHERSON
PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS

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PERSONAL TAX ORGANIZER FOR 2019 TAXATION YEAR

Dear Client,

Your help is needed. Please complete the items that apply to you and return this checklist to us with all your T-slips and Receipts. The more you do, the less time for us and the less cost to you.

If you are unsure whether or not something applies to you, please indicate.

1. Personal Information

Name		SIN		Date of Birth	Phone Office Ext.	
Taxpayer						
Spouse						
Address					Res	
		Email			Cell	

Marital Status on December 31:

Single ☐ Married ☐ Common-Law ☐ Separated ☐ Divorced ☐ Widowed ☐

	Yes	No
Did the taxpayer's marital status change during the year? If yes, indicate the date: ________________	☐	☐

2. Residence

	Yes	No
Was the taxpayer a resident in a Canadian province or territory on December 31?	☐	☐
If yes, indicate the province or territory of residence: _____________		
Did the taxpayer immigrate to Canada or emigrate from Canada during the year?	☐	☐
If yes, provide date of entry into Canada ____________ or date of departure ___________		

3. Elections Canada

	Yes	No
Is the taxpayer a Canadian citizen?	☐	☐
If yes, does the taxpayer authorize the CRA to provide his/her name, address and date of birth to Elections Canada to update his/her information on the National Register of Electors?	☐	☐

4. Foreign Property Reporting

	Yes	No
Did the taxpayer own or hold foreign property (including investments) with a total cost of more than CDN $100,000 at any time during the year? This information includes the shares of foreign corporations held in investment accounts with a Canadian financial institution (broker/adviser).	☐	☐
Please provide all monthly investment accounts statements, including Foreign Income Verification (T1135) reports, from financial institutions holding investments.		
Was the total cost of the foreign property more than CDN $250,000?	☐	☐

5. Change in Personal or Financial Situation During the Year

	Yes	No
Did the taxpayer die during the year? If yes, provide the date: ______________	☐	☐
Please also provide a copy of the Death Certificate and Will.		
Did the taxpayer declare bankruptcy during the year? If yes, provide the date: ____________	☐	☐
Did the taxpayer close any bank account or investment account? If yes, provide the date: ___________	☐	☐
Did the taxpayer own an interest in a private corporation during the year?	☐	☐
If yes, were any financing transactions carried out during the year (debt, shares purchased or sold)?	☐	☐
Was a significant loss suffered in the value of any such debt or shares during the year?	☐	☐

6. Dependants

Name	Relationship	Date of Birth	SIN	Disabled Yes / No	Infirm Yes / No	Income	Child Care Expenses

Were any adoption expenses incurred during the tax year? If yes, provide details.	☐	☐

7. Employment Income

	Yes	No
Did the taxpayer earn income from employment? If yes, attach T4 / T4A slips. (How many? ______)	☐	☐
Did the taxpayer receive taxable benefits not shown on the T4 slip? If yes, provide details.	☐	☐
Did the taxpayer receive Employment Insurance? If yes, attach the T4E slip.	☐	☐
Did the taxpayer receive any employment income in the form of commission? If yes, provide details.	☐	☐
Does the taxpayer participate in an employee stock purchase or profit-sharing plan?	☐	☐
If yes, attach the T4PS slip.		
Did the taxpayer receive gratuities or tips during the year, which are not reported in a T-slip? .	☐	☐
If so, provide details		

8. Employment Expenses

	Yes	No
Did the taxpayer pay union/professional dues? If yes, attach receipts.	☐	☐
Is the taxpayer claiming deductible employment expenses?	☐	☐
If yes, attach a completed Form T2200 signed by the employer.		

Employment Expenses, continued

	Yes	No
Was the taxpayer an "eligible educator" (e.g., teacher or E.C.E.) who was required to purchase consumable teaching supplies, or certain "prescribed durable goods" for use in the classroom?	☐	☐
If yes, provide receipts/invoices for purchases, and a certificate signed by the employer attesting to the amounts purchased.		
Was the taxpayer employed as a licensed tradesperson, apprentice automobile mechanic, or forestry worker during the year, who was required to purchase tools for use in the employment?	☐	☐
If yes, provide receipts/invoices for the tools purchased. (Forestry workers are limited to the cost of saws and related expenses.)		
Was the taxpayer a volunteer firefighter or a search and rescue volunteer during the year?	☐	☐

9. Pension Income

	Yes	No
Did the taxpayer receive pension income, including any payments from a Registered Retirement Income Fund (RRIF)? If yes, indicate below:	☐	☐

Old Age Security (T4A-OAS) ☐ CPP/QPP (T4A-P) ☐ Pension (T4A) ☐ T4-RSP/T4-RIF ☐

	Yes	No
Does the taxpayer elect to split pension income with his/her spouse or common-law partner, if beneficial?	☐	☐

10. Investment Income/Deductions

	Yes	No
Did the taxpayer earn investment income? If yes, provide the following details:	☐	☐

The name of your brokerage and advisor: ____

Please attach a statement of your holdings at December 31st.

Please attach a Gain/Loss Statement and/or Transaction Summary for the year.

Transaction summaries are generally provided by brokers as part of annual reporting. Gain/Loss Reports may have to be requested.

Please indicate all applicable slips below: **(Include the portion of the slip showing the supporting details.)**

Interest (T5/T600) ☐ Dividends (T5) ☐ Estate/Trust (T3) ☐ Partnership/Tax Shelters (T101/T5013) ☐

Interest paid to earn investment income	Management fees	Accounting/ legal fees
$ ______________	$ _____________	$ ____________

Please attach details of all Investment Management fees.

11. Self-Employment/Business Income

	Yes	No
Was the taxpayer self-employed during the year?	☐	☐
If yes, attach income and expense details.		
Has the taxpayer registered for Employment Insurance special benefits?	☐	☐

If the taxpayer used a vehicle for business, attach vehicle expense details.

Please indicate total mileage: ________ and business mileage: ________

If the taxpayer used a portion of his/her home for business, attach home office expense details.

Indicate total square footage of the home: ________ and of the home office: ________

If a corporate owner/manager, did the taxpayer have a shareholder loan outstanding during the year?	☐	☐
If yes, provide details of borrowings and repayments.		
Is a list of all asset additions and disposals (incl. cars, equipment, etc.) attached?	☐	☐

12. Other Income

	Yes	No
Did the taxpayer receive income from rental property? If yes, attach income and expense details.	☐	☐
Did the taxpayer receive any Worker's Compensation Benefits? If yes, attach T5007.	☐	☐
Did the taxpayer receive any Social Assistance (e.g. Ontario Works, ODSP)? If yes, attach T5007.	☐	☐
Did the taxpayer receive income from any foreign sources during the year (e.g. investments, public or private pensions, employment, business)? If yes, attach details.	☐	☐
Did the taxpayer receive any other income during the year not otherwise noted? If yes, attach details.	☐	☐

13. RRSP Contributions/Withdrawals

	Yes	No
Did the taxpayer make any RRSP contributions during the year? If yes, attach receipts. (How many? __)	☐	☐
Nature of RRSP Contribution: To personal RRSP ☐ To spousal RRSP ☐		
Did the taxpayer withdraw funds from an RRSP/RRIF during the year?	☐	☐
If yes, attach T4-RSP and/or T4-RIF slips. (How many? ___)		
Were any withdrawals made from an RRSP during the year under a Home Buyer's Plan or Lifelong Learning Plan? If yes, provide details.	☐	☐
Were any amounts repaid during the year to an RRSP that should be designated as repayments to a prior Home Buyer's or Lifelong Learning Plan withdrawal?	☐	☐
If yes, what amount? ☐ Minimum required repayment ☐ other: _____________		

14. Education

	Yes	No
Is the taxpayer claiming a Tuition/Education amount for him/herself? If yes, attach official T2202A or TL11A slips issued by the educational institution.	☐	☐
Is the taxpayer claiming a Tuition/Education amount on a transfer from a dependant?	☐	☐
If yes, attach the appropriate T2202A, or TL11A, including the transfer section signed by the dependant.		
Were any RESP withdrawals made during the year? If yes, attach any T4A slips.	☐	☐
Did the taxpayer pay interest on a student loan? If yes, attach details.	☐	☐
Was rent paid in Ontario by the student, or on behalf of a student, during the year?	☐	☐

If yes, please provide: a) rent receipts or a signed statement from the landlord confirming the total rent paid for the calendar year, OR b) copies of cancelled cheques (front and back) with a copy of the signed lease agreement

15. Health and Disability

	Yes	No
Were medical expenses paid by the taxpayer during the year (including expenses paid for dependents)?	☐	☐
If yes, provide documents showing both receipt of payment and a description of the services/products provided.		
Were any medical expenses reimbursed by an insurance plan?	☐	☐
If yes, please provide detailed claim and reimbursement documents.		
Were any health plan premiums paid by the taxpayer?	☐	☐
If yes, provide premium receipts and plan description, or payroll deductions details, unless reported in Box 85 of T4 slip.		
Did the taxpayer's health, or the health of any dependent, decline significantly during the year?	☐	☐
If yes, has an application been submitted, or approval been obtained, for a Disability Tax Credit?	☐	☐
Does an RDSP Plan exist for the taxpayer?	☐	☐
If yes, were any RDSP contributions or withdrawals made during the year? (Attach any T4A slips.)	☐	☐

16. Support Payments

	Yes	No
Did the taxpayer receive or pay any spousal or child support during the year?	☐	☐

Paid ☐ or Received ☐

If yes, indicate:

Child Support $______________

Spousal Support $______________

Total $______________

Date of Agreement/Court order ____________________

	Yes	No
Were any support payments changed as a result of indexing or other changes during the year?	☐	☐
If yes, provide details.		
Were any agreements signed or court orders issued during the year regarding support payments or child custody issues?	☐	☐
If yes, provide a copy of any court order or agreement.		

17. Other Credits

	Yes	No
Were charitable donations paid during the year? If yes, provide official receipts for tax purposes.	☐	☐
Were any charitable donations made by way of gifting an item in-kind? If yes, provide details.	☐	☐
Were any loans associated with the charitable donations? If yes, provide details.	☐	☐

Were any political contributions paid during the year? If yes, provide official receipts. ☐ ☐

Was Rent or Property Tax paid in the year? (Income limitations apply.) ☐ ☐

If Property Tax was paid, provide a Property Tax Bill. ☐ ☐

If Rent was paid, provide a) copies of cancelled cheques (front and back) with a copy of the signed lease agreement, OR b) rent receipts or a signed statement from the landlord confirming the total rent paid for the calendar year. ☐ ☐

Were amounts paid for public transit passes during the year? ☐ ☐

(Applicable only to taxpayers who were already age 65 or older on January 1, 2018. Long-haul and private sector services, such as Via Rail and Greyhound, are not eligible)

If yes, please provide receipts for payments. Limited or unlimited use passes showing amount paid and taxpayers name or signature can be provided instead of receipts. Electronic payment card (e.g. PRESTO) usage reports showing the taxpayers name can also be provided instead of receipts.

Were child-care expenses paid during the year? ☐ ☐

If yes, attach a receipt that includes the amount paid, the name of your child, the name and SIN of individual care provider (or name and address of organization)

Was a new home purchased during the year that could qualify for the First-Time Home Buyer's Credit (no home owned in previous 4 years)? If yes, provide details. ☐ ☐

Were home moving expenses incurred during the year resulting from a move to a new home that is at least 40 km closer to a new work location? If yes, provide details. ☐ ☐

Was tax paid by instalments? If yes, provide details of amounts, and dates of the payments. ☐ ☐

18. Prior Year Tax Return Information/Correspondence — Yes No

Are you a new client of the firm? ☐ ☐

If yes, attach tax returns for the last three years and corresponding Notices of Assessment.

Did you elect to report a Capital Gain at February 22, 1994 in your 1994 tax return? ☐ ☐

If so, do you still hold any property that was elected on that date? ☐ ☐

(If you still hold property that was subject to the election, please provide a copy of form T664 and/or a copy of your 1994 Income Tax Return)

Other than the Notice of Assessment for your tax return, did you receive any other correspondence from the Canada Revenue Agency? If yes, attach a copy of this correspondence. ☐ ☐

19. Principal Residence — Yes No

Did the taxpayer sell a home during the year,that qualified as the taxpayer's principal residence for any year that it was owned? If yes, please provide the following details: ☐ ☐

Address of Principal Residence: ______________________________

Year Purchased: ______________________________

Purchase Price: ______________________________

Selling Price: ______________________________

Note: Elections are now <u>required</u> (beginning with 2016), disclosing the above information for <u>all sales of Principal Residences</u>, even if there is no taxable gain on the sale because of the Principal Residence Exemption.

*Failing to elect in the tax return for the year of the sale can result in **<u>serious tax consequences</u>**, which can include late-election penalties or even the loss of the exemption, resulting in the capital gain on the sale being fully taxable**.***

20. U.S. Taxes

Yes No

Please Note: This section is applicable to *<u>all</u>* clients.

Number of days the taxpayer was present in the U.S. in each of the past three years:

2019: _________ 2018: _________ 2017: _________

Was the taxpayer a U.S. citizen, green card holder or tax resident at any time during the year? ☐ ☐

21. Tax Payments and Refunds

Has the taxpayer enrolled in the CRA Direct Deposit program for the refunds and credits? ☐ ☐

If the taxpayer is not enrolled and would like to enroll in this program, please provide a copy of a void cheque for the appropriate bank account.

If there is a balance owing on the taxpayer's tax return, would the taxpayer like to authorize a single Pre-Authorized (PAD) by the CRA for the balance, or for a specific amount? ☐ ☐

If yes, please provide a copy of a void cheque for the appropriate bank account. (The PAD details will be subject to the taxpayer's approval at the time of signing the return.)

Has the taxpayer enrolled in the CRA Pre-Authorized Debt (PAD) program for the payment of quarterly installments? ☐ ☐

22. Notes

Please provide any notes or comments about changes or important issues to us here.