

EPR Kielstra+

EPR Kielstra & Company Chartered Accountants

CHECKLIST for 2009 INCOME TAX RETURNS

SECTION I -- BIOGRAPHICAL INFORMATION

BASIC INFORMATION

Your Name: _____ SIN: _____

Date of Birth: _____

Address: _____ Phone Number: _____ Work: _____

_____ (indicate which is Home: _____

_____ the best to use) Cell: _____

Email: _____

Marital Status:

- | | |
|---|------------------------------------|
| <input type="checkbox"/> Single | <input type="checkbox"/> Separated |
| <input type="checkbox"/> Married/Common Law | <input type="checkbox"/> Divorced |
| <input type="checkbox"/> Widowed | |

CHANGE IN MARITAL STATUS

If there was a change in your marital status in the year, please provide the following information:

Nature of change (e.g.. married, separated, divorced): _____

Date of change: _____

MARRIED/Common LAW

If you were married or in a common law relationship at any time in the year, please provide the following information:

Spouse's/Partner's Name: _____ SIN: _____

Date of Birth: _____

Address (only if different from yours:) _____

In most cases, it is easier to make sure that you and your spouse will pay the lowest combined amount of income tax legally allowed if your returns are prepared together. However, if your spouse is making other arrangement, we require the following information from his or her return:

Net Income from line 236 of the return: \$ _____

Taxable Income from line 260 of the return: \$ _____

Certain income tax credits or other amounts may be claimed by either spouse, but not by both. Please indicate which of the following amounts your spouse claimed;

- Tax credit for children under 18 years of age
- GST Credit
- Ontario Tax Reduction
- Ontario Sales and Property Tax Credits

CHILDREN UNDER 18 YEAR OF AGE:

You are entitled to claim a non-refundable tax credit of \$2,089 per month for each child under 18 who lives with you. Please list any children who qualify. You should include your natural or adopted children and stepchildren. If you share custody of a child with a former spouse or parent, you may or may not be able to claim a credit. Please include the child in the list below, and be prepared to discuss the custody arrangements with our staff when you bring in your income tax information.

Name: _____ Birthdate: _____ SIN #: _____

Name: _____ Birthdate: _____ SIN #: _____

Name: _____ Birthdate: _____ SIN #: _____

Name: _____ Birthdate: _____ SIN #: _____

OTHER DEPENDENTS:

In certain circumstances, you may be entitled to claim a tax credit for other people who are dependent on you for support. These could include children over 18, your parents or grandparents, your uncles, aunts, nieces, or nephews. Your spouse's or common-law partner's relatives may qualify as well.

If other persons are dependent on you for support, please list them below, and be prepared to discuss the type of support you provide, as well as your dependents' personal circumstances, when you bring in your income tax information.

Name: _____ Birthdate: _____ SIN #: _____

Name: _____ Birthdate: _____ SIN #: _____

Name: _____ Birthdate: _____ SIN #: _____

Name: _____ Birthdate: _____ SIN #: _____

DISABILITY

If you or a dependent have a physical or mental impairment that markedly restricts you in your daily living, you may be entitled to claim an income tax credit. If this applies, please complete the following information:

Name of Disabled Person: _____

Nature of Disability: _____

Have you claimed a disability credit for this person in the past:

Yes

No

If the answer is no, you will need to submit a form to the CRA, certified by a qualified medical practitioner, setting out the nature of the impairment, and the expected duration. We will give you this form when you meet with us. We can prepare your returns without the form, but we will not be able to file your returns with the Canada Revenue Agency until we receive it from you.

NOTICES OF ASSESSMENT:

Please bring the 2008 Notices of Assessment you received from the

Canada Revenue Agency:

For yourself

For your spouse or common-law partner, if applicable

For any children or other dependents for whom we are preparing returns

AUTHORIZE A REPRESENTATIVE:

Have you returned to EPR Kielstra the signed consent that allows us to discuss your affairs with your spouse or other trusted person?

FOREIGN PROPERTY:

If you own foreign property that had an original cost of \$100,000 or more, then in addition to your income tax return, you are required to complete a special return, telling the Canada Revenue Agency about your foreign property. Foreign property includes shares of foreign companies, bank accounts in foreign banks, real estate in foreign countries, and similar kinds of investments. It does not include any property held inside your RRSP. You are not required to report any foreign real estate that you use strictly for personal enjoyment, such as a cottage that you do not rent to others.

Do you own more than \$100 000 in foreign property?

Yes

No

If the answer is yes, please be prepared to provide details when you meet with our staff.

CITIZENSHIP:

Are you a Canadian citizen?

- Yes
 No

Are you a U.S. citizen?

- Yes
 No

If you are a U.S. citizen, you are required under U.S. law to file a U.S. tax return, even if you do not receive any income from U.S. sources. If necessary, we can arrange to have a U.S. tax return prepared for you. Please be prepared to discuss this with our staff if you have any questions. If you make other arrangements for your U.S. tax filings, we may need a copy of your U.S. return(s) before we can file your Canadian returns.

ELECTIONS CANADA:

Do you wish to register your name with Elections Canada?

- Yes
 No

Registering your name with Elections Canada means that you will be on the permanent federal voter's list, and will not be required to register to vote in federal elections. The voter's list is not used for any other purpose. Prospective jurors are NOT selected from the federal voter's list.

PENSION SPLITTING:

If you or your spouse receive certain types of pension income, including periodic payments from a Registered Pension Plan, periodic RRIF withdrawals, and RRSP annuity payments, up to half the pension income received may be reported on the spouse's income tax return, and not on the recipient's. In some cases, this can result in significant income tax savings to a couple combined. However, it will result in one spouse paying more tax than he or she would otherwise pay.

Do you and your spouse consent to splitting your pension income if it will result in income tax savings to the two of you combined:

- Yes
 No

SECTION II -- SOURCES OF INCOME

We will be able to prepare your returns quickly and more accurately if you sort your various income tax information slips by type (e.g.. T3 slips, T4 slips, etc.), and indicate the number of each type of slip that you have:

	Slips In Your Name (number)	Slips In Your Spouse's Name (number)	Slips In Joint Names (number)
<input type="checkbox"/> T3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> T4	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> T4A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> T4A (OAS)	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> T4A (CPP)	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Other Pensions/ Social Security	<input type="checkbox"/>	<input type="checkbox"/>	
(provide country) _____			
<input type="checkbox"/> T4E	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> T4RIF	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> T4RSP	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> T5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> T5007 WSIB/Social Assist	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> RC62	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> US 1099	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> US 1042	<input type="checkbox"/>	<input type="checkbox"/>	

Please Indicate if you have any of the following types of income:

- Income from foreign pensions
- Rental Income
- Income from a business
- Income from farming

If you have any of these types of income, please bring in the information we will need in order to determine the amount of income you need to report on your tax return. If you are not sure what we will require, please call, or we can discuss it with you when we meet.

Taxable Capital Gains

Did you sell any Capital property, such as stocks, mutual funds or real estate?

- Yes
- No

If yes, please provide the following information:

Description of Property Sold _____

Selling Price _____

Costs of Selling (e.g. Commissions paid, legal fees...) _____

Original Cost _____

Support

Did you receive any:

- Spousal Support \$ _____
- Child Support \$ _____

Spousal support is taxable. Child support received as a result of a court order or written agreement dated after April 1, 1997 is normally not taxable. However, you are still required to report the amount you received on your tax return.

Other Income (provide details)

SECTION III -- DEDUCTIONS:

RRSP's

Contributions made by you:

Contributions made by your spouse:

Number of receipts:

Number of receipts:

Total contributed: \$ _____

Total contributed: \$ _____

Union/Professional dues

Paid by payroll deduction and included on your T4 slip: \$ _____

Paid directly to the union or professional organization:

Number of receipts:

Total paid: \$ _____

Moving Expenses

Did you move more than 40 km in order to take a new job, start a new business, or attend school,

Yes

No

If yes, please contact our office to discuss the types of expenses you may deduct, and the documentation we will require in order to prepare your return.

Support (Name, Address, SIN)

Did you pay any spousal support to a former spouse or common law partner under the terms of a written agreement or court order?

Yes

No

If yes, please provide the following information:

Name of Recipient: _____ SIN#: _____

Amount Paid: \$ _____

Did you pay any child support to another person under the terms of a court order or written agreement?

Yes

No

If yes, please provide the following information:

Name of Recipient: _____ SIN#: _____

Name of Child: _____ SIN#: _____

Name of Child: _____ SIN#: _____

Name of Child: _____ SIN#: _____

Amount Paid: \$ _____

Safety Deposit Box Fees \$ _____

Child Care Expenses

Child Care Provider's

Name: _____ SIN#: _____

Amount Paid: \$ _____

Child Care Provider's

Name: _____ SIN#: _____

Amount Paid: \$ _____

Camp Name: _____

of weeks: _____

Amount Paid: \$ _____

Camp Name: _____

of weeks: _____

Amount Paid: \$ _____

Employment Expenses (T2200 - signed by employer)

Does your employer require you to pay vehicle or travel expenses out of your own pocket, without reimbursement, or with only a partial reimbursement?

Yes

No

Does your employer require you to work from an office you maintain in your home?

Yes

No

Does your employer require you to pay for certain supplies out of your own pocket, without reimbursement, such as office supplies, the cost of a cell phone, or similar expenses?

Yes

No

Are you paid in whole or in part in the form of commissions:

Yes

No

If the answer to any of these questions is yes, please contact our office to discuss the types of expenses you may deduct, and the documentation we will require in order to prepare your return.

Carrying charges

Have you borrowed money in order to make investments?

Yes

No

If yes, please provide the following information:

Amount of Money Originally Borrowed: _____

Person money borrowed from: _____

Amount of Debt still outstanding: _____

Description of Property purchased with borrowed money: _____

Interest Paid in the year: _____

Other Deductions (provide details)

SECTION IV -- TAX CREDITS

Receipts for donations to registered charities

Number of receipts:

Total paid: \$ _____

Medical Expenses

Did you pay any of the following types of expenses in the year?

Prescription medications: Number of receipts:

Total paid: \$ _____

Dental bills Number of receipts:

Total paid: \$ _____

Chiropractic bills Number of receipts:

Total paid: \$ _____

Other health care professional bills, including bills from naturopaths, homeopaths, registered massage therapists, denturists, optometrists, psychiatrists, psychotherapists, acupuncturists, or other regulated health care professionals.

Number of receipts:

Total paid: \$ _____

Prescription eyeglasses or contact lenses Number of receipts:

Total paid: \$ _____

Other

Description: _____

Number of receipts:

Total paid: \$ _____

The list of allowable medical expenses is very long, and new types of expenses are added each year. If you incur any expenses similar to those set out above, or if you incur any other health-care related out of pocket expenses, we will be happy to discuss them with you and let you know if they qualify.

Tuition Fees

Did you, your spouse, or any of your children attend a post-secondary institution full-time or part-time in the year?

- Yes
 No

If yes, you need to obtain a form T2202A from the educational institution.

Name of Student: _____

Educational Institution: _____

T2202A on hand:

- Yes
 No

Name of Student: _____

Educational Institution: _____

T2202A on hand:

- Yes
 No

Name of Student: _____

Educational Institution: _____

T2202A on hand:

- Yes
 No

Note that many colleges and universities now require their students to go on-line and print their T2202A forms themselves. If you have not received a T2202A you should contact the college or university and determine if you need to obtain it from their website.

If you or a dependent attended a post-secondary institution outside of Canada, our staff will let you know what documentation we will require.

Public Transit for your self or dependent

Number of receipts:

Total paid: \$ _____

Receipts for Sports or other Fitness activities for children 16 and under

Number of receipts:

Total paid: \$ _____

Rent Paid

If you or a dependent paid rent in Ontario, please provide the following information:

Address: _____
Landlord: _____
Amount: _____

Home Renovation Tax Credits (HRTC)

If you paid any expenses to renovate or alter a house or cottage that is owned by you or your spouse, and is ordinarily inhabited by you, your spouse, or your children, you are eligible for a tax credit equal to 15% of all amounts paid in excess of \$1,000. The maximum amount of expenses that can be claimed is \$10,000.

For more information on the expenses that will qualify please visit CRA's website at

<http://www.cra-arc.gc.ca/hrtc/>

If you have incurred eligible expenditures that will qualify for the HRTC please include them on the form

located at <http://www.cra-arc.gc.ca/E/pbg/tf/5000-s12/5000-s12-09e.pdf>

Home Buyers' Amount

If you purchased a new home after January 27, 2009, and did not own a house in the previous four years, or are eligible to claim the disability amount, you will be eligible for a \$750 tax credit.

If you meet the above criteria please provide the following information:

New address: _____
Acquisition date: _____

Property Taxes paid in Ontario: \$ _____

Donations to federal political parties or candidates

Number of receipts:

Total paid: \$ _____

Donations to Ontario political parties or candidates

Number of receipts:

Total paid: \$ _____

Instalments Paid:

	Self	Spouse
Total paid:	\$ _____	\$ _____

Other Tax Credits (provide details)

