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2013 PERSONAL INCOME TAX RETURN CHECKLIST

Please note that our address has changed.

We are now located at 200 - 881 Lady Ellen Place, Ottawa, ON K1Z 5L3.

Please review this checklist to ensure that you have received all information before submitting your tax information to us. **To ensure that your return is processed on a timely basis, please return this completed package with your tax information to us by March 31, 2014 (earlier is preferred). It is important that you complete the attached checklists and schedules, if applicable, to help ensure that your return is accurate and complete.** If you are unsure about any of the information below, do not hesitate to include additional documentation.

Our 2013 *Personal Income Tax Return Checklist* is now available by email and on our website, www.hwllp.ca, under *Resources*. To assist us in maintaining our distribution list, we request that you note any changes to your personal information below and return it to us with your tax information.

PERSONAL DETAILS (Please note changes from 2012. New clients please complete fully.)

Name(s) of taxpayers for whom tax returns are prepared: ______________________________

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Social Insurance Number(s): ______________________________

Date of Birth: ____ DD / MM / YY Spouse: ____ DD / MM / YY

Telephone Number(s): ______________________________

Present Address: ______________________________

(if different from above) ______________________________

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

Email Address: ______________________________

Province of Residence on December 31. 2013: ______________________________

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2013 INCOME TAX DETAILS

Income ✓ **and submit applicable documents**

- ☐ T3 slips for investment income from a trust or mutual fund
- ☐ T4 for employment income and commissions
- ☐ T4A (OAS) old age pension, T4A (P) Canada pension
- ☐ T4A for other income
- ☐ T4E slips for Employment Insurance benefits
- ☐ T4RSP, T4RIF, completed T3012A slips for withdrawals from an RRSP or RRIF
- ☐ T5 slips for investment income
- ☐ T5007 for Worker's Compensation receipts
- ☐ T5013 Statement of Partnership Income
- ☐ T5018 Statement of Contract Payments (for amounts received)
- ☐ Capital gain/loss schedule if you disposed of capital property (shares, bonds, real estate, etc.) in 2013 and related documents (including investment advisor’s transaction slips and statements). Please feel free to provide your investment advisor’s contact information such that we can contact them on your behalf

  Investment Advisor Name: ______________________

  Investment Advisor’s Contact Information: ______________________
- ☐ Details of property addresses, income and expenses for rental properties
- ☐ If you are engaged in a self-employed business, please complete the attached schedules: *2013 Self-Employed Business Worksheet* and *2013 Motor Vehicle and Home Office Worksheet*
- ☐ If you are self-employed and an HST registrant, please advise if you require our assistance in preparing the HST return. If you prepared the return yourself, please provide a copy for our records
- ☐ Details of alimony, maintenance or child support received
- ☐ Details of foreign income and foreign taxes paid
- ☐ Details of Canada Savings Bonds (including series number) and other interest bearing investments, including principal, date of issue, interest rate and interest received during the year, income reporting method for each (cash, accrual, three-year accrual)
- ☐ Details of stock options exercised in 2013, including the fair market value of the stock when exercised, the amount paid by you and the date of exercise. If you elected to defer

the employment income benefit, we require a copy of the letter provided to your employer

Deductions/Credits

- ☐ RRSP contribution receipts for 2013 and the first 60 days of 2014. Also, please include details of Home Buyer’s Plan repayments and any pension adjustment reversals
- ☐ Form T2202A Tuition Fees Certificate. Please note that the T2202A includes the total eligible tuition fees paid during the year. Most educational institutions provide a copy of the T2202A online. All other proof of payment for tuition is insufficient
- ☐ Form T2202A Tuition Fees Certificate for your spouse or dependents. For transfer of tuition credits please ensure that form T2202A is **signed by the transferee** (the student). We will complete the fields for the amount transferred as part of the preparation of your return
- ☐ Amount of safety deposit box rental
- ☐ Interest paid on investment loans requires a letter or statement from the lending institution stating the purpose of the loan and the amount of interest paid
- ☐ Interest paid on loans under the Canada Student Loan Act or provincial equivalent
- ☐ Amount of alimony or maintenance payments that are made pursuant to a court order or a written agreement. Please indicate the name, address and social insurance number of the recipient. If you have not previously done so, please provide a copy of your separation agreement for retention in our files
- ☐ Amount of child support paid in the year made pursuant to a court order or a written agreement. Please indicate the name, address and social insurance number of the recipient. If you have not previously done so, please provide a copy of your separation agreement for retention in our files
- ☐ Form T2200 Declaration of Employment Conditions - Office and Employment Expenses if you are an employee and entitled to deduct employment expenses. This form **must be signed by your employer**. Also please provide details of your employment expenses including tradesperson and apprentice tools and complete the attached Motor Vehicle Worksheet, if applicable
- ☐ Child care expense receipts which include the name, address and social insurance number of the caregiver
- ☐ Medical and dental bills for yourself, spouse and dependents. Please note that if you have a significant number of prescriptions during the year, most pharmacies can provide a summary of prescriptions filled from January 1, 2013 to December 31, 2013, upon request. These summaries are preferable to individual receipts.

- ☐ Disability tax credit – If you, your spouse or a dependent are eligible to claim the disability tax credit and are claiming the credit for the first time or renewing your claim, please provide form T2201 completed by a medical doctor. You may also be eligible for other credits, such as the Family Caregiver Amount.
- ☐ Charitable donation receipts. Have you and your spouse claimed credits for donations from 2008 to 2012? (Yes / No)
- ☐ Political contribution receipts
- ☐ Ontario Trillium Benefit - please indicate the address, total rent or property taxes paid and the landlord/municipality to whom payment was made. Where you paid rent in 2013, please provide a rent receipt issued by your landlord.
- ☐ Receipts for professional or union dues paid
- ☐ Receipts for public transit passes purchased
- ☐ For children 17 or under, please provide their social insurance number and date of birth. If the child does not have a social insurance number, please provide a copy of his or her birth certificate
- ☐ Invoices to support claim for the child fitness tax credit. Please note that this credit is limited to $500 per child
- ☐ Invoices to support claim for the children's art credit. Please note that this credit is limited to $500 per child
- ☐ Supporting documentation related to the purchase of your first home

Other Matters

- ☐ Have you made income tax instalments for 2013? (Yes / No)

  If yes, please provide us with the balance in your account: _________________
- ☐ If we have not prepared your return in the past, please provide us with a copy of your 2012 return
- ☐ Please provide us with your spouse's and dependants' 2013 net income (unless we prepare their returns). This information is pertinent for determining the transfer of credits and deductions between spouses and dependants such as: tuition, medical, child care, etc
- ☐ Please provide a copy of your 2012 notice of assessment and notice of reassessment, if applicable
- ☐ Please provide a copy of your statement from CRA of 2013 required repayment under The Home Buyer's Plan and the amount of repayment actually made.
- ☐ I am between 65 and 70 years of age, self-employed, and would like to opt out of CPP

☐ Signed copies of T183 and/or TP1000 to authorize the e-fling of your personal tax returns have been included

Elections Canada

	YES	NO
Are you a Canadian citizen?	( )	( )
Do you agree to the CRA providing your name, address, and date of birth to Elections Canada to help keep up to date your information currently on the National Register Elections of Electors?	( )	( )
Are you a US Citizen or do you hold a US Green Card?	( )	( )

Direct Deposit (Government of Canada phasing out cheques, effective April 2016)

	YES	NO
Are you registered for Direct Deposit?	( )	( )
If no, have you completed the “Direct Deposit Enrolment Form” at http://www.cra-arc.gc.ca/directdeposit or you can find it on our website at www.hwllp.ca under resources?	( )	( )

Foreign Property Reporting

	YES	NO
Did you own or hold specified foreign property at any time in 2013 with a total cost of more than CAD $100,000? If yes, please refer to “Tax Highlights for the 2013 Personal Tax Season” for more information on required reporting. There have been significant changes to reporting requirements for taxations years ending after June 30, 2013.	( )	( )

2013 SELF-EMPLOYED BUSINESS WORKSHEET

Business Name: ____________________

Are you registered for the GST/HST? (Yes/No) ____________________

If yes, please provide your GST/HST registration number ____________________

Have you filed your 2013 GST/HST return? ____________________ (Provide copy)

GST/HST reporting method (Quick/Regular) ____________________

Do you require us to prepare your GST/HST return? (Yes/No)

Please refer to the footnotes located on Motor Vehicle and Home Office Worksheet, where appropriate

INCOME

Sales, commissions, fees (exclude GST/HST)	$
Sales adjustment for GST/HST - Quick Method (Footnote 1)	
TOTAL INCOME	

COST OF GOODS SOLD

Opening inventory	
Purchases and other costs incurred during the year	
Less: closing inventory	
TOTAL COST OF GOODS SOLD	( )

GROSS PROFIT

EXPENSES (Business Portion ONLY - Note 6)

Advertising	
Meals and entertainment (Footnote 4)	
Bad debts	
Insurance	
Interest and bank charges	
Business taxes, fees, licenses, membership fees	
Office expenses	
Supplies	
Legal, accounting and other professional fees	
Management and administration fees	
Rent (excluding home office)	
Maintenance and repairs	
Salaries, wages and benefits	
Property taxes (excluding home office)	
Travel	
Telephone and utilities	
Delivery, freight, and express	
Motor vehicle (complete Motor Vehicle Worksheet)	
Capital cost allowance (Footnote 1 and 3)	
Home office costs (complete Home Office Worksheet)	
Health and dental insurance premiums (Footnote 7)	
Other:____________________	
TOTAL EXPENSES	( )

NET INCOME $

2013 MOTOR VEHICLE AND HOME OFFICE WORKSHEET

(use for employment or business purposes)

MOTOR VEHICLE		HOME OFFICE	
Make of vehicle	________		
Total kilometres traveled in 2013	________	Total square footage of home	________
Portion related to business travel (Footnote 2)	________	Portion related to Home Office	________
Percentage - business use	%	Percentage - Business use	%
Expenses		**Expenses**	
Fuel and oil	$ ________	Heat	$ ________
Maintenance and repairs	________	Electricity	________
Insurance	________	Insurance	________
Licence and registration	________	Maintenance and repairs	________
Interest and financing	________	Mortgage interest (Footnote 8)	________
Leasing (Footnote 5)	________	Property tax	________
Capital cost allowance (Footnote 1, 5)	________	Rent	________
Other:	________	Other:	________
	________		________
Total expenses	________	Total expenses	________
Percentage - business use	%	Percentage - business use	%
Business portion	$ ________	Business portion	$ ________

FOOTNOTES

1. This amount can be computed by HENDRY WARREN FSC on your behalf.
2. A record of auto business kilometres traveled would be required to satisfy any CRA queries.
3. Please provide details of any capital asset purchases or disposals (automobile, computer hardware and software, equipment, furniture, etc.) during 2013, including the cost and applicable taxes, net of any HST Input Tax Credits claimed or sales proceeds.
4. The deductible portion of meals and entertainment costs was 50% throughout 2013. Please enter the total of these costs in the 2013 Self-Employed Business Worksheet. We will eliminate the restricted portion.
5. The restriction on capital cost allowance claims for passenger vehicles acquired in 2013 is $30,000 plus applicable taxes. The maximum deductible monthly lease cost is $800 plus applicable taxes. Taxes should be net of any GST/HST Input Tax Credits claimed.
6. Expenses should include GST/HST if you use the quick method. Otherwise, expenses should be listed excluding the GST/HST.
7. Please provide details of coverage and premiums.
8. Only the interest portion of mortgage payments are deductible. It is therefore necessary to exclude the principal portion.