I&A
PROFESSIONAL CORPORATION
chartered professional accountants

PERSONAL INCOME TAX QUESTIONNAIRE FOR CANADIAN INDIVIDUAL TAX RETURNS

2018 TAXATION YEAR

2018 PERSONAL TAX CHECKLIST

Enclosed is your 2018 income tax return checklist which will assist you in assembling data for the preparation of your 2018 individual Canadian income tax return(s). To ensure your return is processed in a timely manner, please return this form electronically with your tax information as early as possible. You may provide a hard copy of the information but we encourage you to either **fax or e-mail** your information to us and keep the original records.

Please do not hesitate to contact us if you have any questions.

If I&A prepared prior tax returns for you – Please do not complete the client information page, unless there are changes such as new additions to the family or change of address. **If I&A did not prepare your returns in prior years -** Complete all sections in **taxpayer information** page and provide a copy of your prior year Canadian tax return(s), copy of Notice of Assessment and if you made income tax installments for 2018 please provide us with the total amount and please ensure that you complete a T1013 Authorization Form at the office so that we can converse with CRA on your behalf.

Slips/Receipts - If you are submitting your information electronically, please scan and email, or fax your slips and receipts to us. We do not need to receive original receipts. Be aware that email is not secure and that the information sent can be copied or duplicated.

Due Date –To ensure that your tax returns are done by April 30 i.e. due date, complete and return this questionnaire to us by no later than **April 15, 2019 and book an appointment with our office to review the final returns.**

2018 RRSP Contribution - 2018 RRSP contributions must be made by **March 1, 2019** in order to be deductible for the 2018 taxation year. The amount that you can contribute to an RRSP for the 2018 taxation year may be found on your 2017 Notice of Assessment from Canada Revenue Agency (CRA).

PLEASE PAY CLOSE ATTENTION TO THE T1135 FORM. If you have any foreign investment/rental properties, with a total cost of more than $100,000 CAD foreign properties which also includes, investment in shares or bonds of U.S. or other foreign countries, even if the shares/bonds are held with a Canadian investment dealer, then please fill out the FOREIGN REPORTING – T1135 and it must be filed to the CRA no later than April 30, 2019. For more information regarding this form, please contact our office.

Principal Residence Exemption

To combat the underground economy CRA requires that every sale of a Principle Residence be reported on S-3 for every sale of a principle residence in the year. In addition, please indicate if you have a change-in-use of your property. This could include, for example, converting some or all of your principal residence into an income earning property, such as a rental suite.

Please take note of the various due dates for 2018 Canadian income tax returns.

Canadian Income Tax Returns	Deadline
Deadline for filing return (no extensions are available)	April 30, 2019
Deadline for paying 2018 balance due to avoid interest	April 30, 2019
Deadline for filing return (self-employed)	June 15, 2019

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To start, simply check off the following items that are applicable to you. Then go to the pages indicated for further information. All other sections can be disregarded.

Direct Deposit

If you want your refund directly deposited into your account, please provide us with a copy of a void cheque or your account details.

Name of Canadian financial institution: ______________________________
Branch number: ______________________________
Institution number: ______________________________
Account number: ______________________________

TAXPAYER INFORMATION

THIS SECTION MUST BE COMPLETED

A) Did we prepare your return last year? _____ Yes _____ No

B) Would you like to receive the "client copy" of your return(s) electronically or via paper copy? _____Electronically _____Paper Copy

C)

	Taxpayer	Spouse
Name:		
Address:		
Telephone numbers: Home		
Business		
E-mail address:		
Birth Date (mm/dd/yy):		
Citizenship:		
SIN (Social Insurance Number):		

D) Did your spouse have any income in 2018? _____ Yes _____ No

If we are not preparing his or her return, please provide us with his or her net income for 2018.

$ ____________________

E) Please indicate your marital status at December 31, 2018:

___ Legally married _____Widowed _____Divorced _____Separated _____Single _____Living common-law [1]

If changed from previous year, please indicate date: ____

F) If a Canadian citizen, do you authorize the CRA to provide your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? _____ Yes _____ No _____ N/A

G) Province of residence at December 31, 2018 ________________________________

H) Dependents

Name	Birth Date	SIN	Net income	Infirm Dependant
First last	D\ M\ Y	XXX XXX XXX	$	Y \ N
First last	D\ M\ Y	XXX XXX XXX	$	Y \ N
First last	D\ M\ Y	XXX XXX XXX	$	Y \ N
First last	D\ M\ Y	XXX XXX XXX	$	Y \ N

[1] Common-law partner: person of the opposite sex or same-sex who was living with you in 2016 in a common-law partner relationship and: **Please note the Common Law Partners are being reviewed very closely so if you are living with common law for over 1 year then you may be required to file as married.**

- is the natural or adoptive parent (legal or otherwise) of your child; or
- has been living with you at least 12 continuous months (including any period of separation of less than 90 days)

FOREIGN REPORTING

THIS SECTION MUST BE COMPLETED

Foreign Property

At any time in 2018, did you own or acquire non-Canadian investment property[2] with a total cost in excess of $100,000? ____Yes ____No

If you check "yes" to this question, please also complete the worksheet named "Foreign Property-T1135 Reporting".

If you wish to review or complete the form yourself, please go to: http://www.cra-arc.gc.ca/E/pbg/tf/t1135/README.html

FOREIGN PROPERTY – T1135 REPORTING

IMPORTANT: There are substantial penalties for failing to complete and file Form T1135 by the due date (April 30 / June 15, 2019).

Please indicate with an X to describe the cost of each type of property **you** or **spouse** own.

	Over $1 million	Over $700,000	Over $500,000	Over $300,000	Over $100,000	Less than $100,000	Location of investment
Funds held outside Canada							
Shares of non-resident corporations							
Indebtedness owned by non-resident							
Interest in non-resident trusts							
Real property outside Canada *							
Other property outside Canada							

[2] Foreign investment property includes foreign bank accounts, foreign tangible property (such as a rental property), shares of non-Canadian corporations, interests in non-Canadian trusts or other non-Canadian entities. Excluded items include property used in an active business, personal-use property (such as a vacation home), interests in foreign trusts that provide retirement benefits, assets held within a RRSP, a RRIF or a RPP and foreign investments held in mutual funds registered in Canada.

2018 Income Tax Details

INCOME

- ______ T4 - statement of remuneration paid
- ______ T4A(OAS) - statement of old age security benefits; T4AP – statement of CPP benefit
- ______ T4A - statement of pension, retirement, annuity and other income
- ______ T3 - statement of trust income
- ______ T5 - statement of investment income
- ______ T4E - statement of employment insurance benefits
- ______ T4RIF - statement of RRIF income, T4RSP - statement of RRSP income
- ______ T4PS - statement of employee profit sharing plan
- ______ T5008 – statement of securities transactions
- ______ T5013 - statement of partnership income
- ______ Summary of income and expenses for rental properties (See form on page 8)
- ______ Details of self-employed business, revenue (See form on page 9)
- ______ Any other unusual items received in the current year
- ______ Any foreign exchange gains/losses on currency transactions (when a previously purchased Foreign currency is converted to Canadian currency, this activity can create a foreign exchange gain/loss)
- ______ Please forward a copy of your non-registered investment broker statement for the year 2018
- ______ If you do not receive broker statements and it is convenient, forward a summary of your Investment for the year 2018 by name, quantity held and cost paid

DEDUCTIONS AND CREDITS

- ____ RRSP contribution Receipts
- ____ T2202A - tuition, education and textbook amounts certificate for yourself, spouse and/ or dependants
- ____ Interest paid on investment loans (a letter from the lending institution(s) stating the purpose of the loan and the amount of interest should be obtained)
- ____ Interest paid on loans under the Canada Student Loan Act or provincial equivalent
- ____ If you are an employee and entitled to deduct employment expenses, Form T2200 Declaration of Employment Conditions – Office and Employment Expenses must be signed by your employer and filed with your return. Please provide details of your employment expenses, including details of your home office and vehicle use if applicable (a worksheet to assist with this is included)
- ____ If you are self-employed, a summary of all your business expenses (a worksheet to provide some guidance is included, but as all business are different, ask if there are additional items and you are unsure of their deductibility from your business)
- ____ Child care expense receipts which must include the name, address and S.I.N. of the caregiver
- ____ Receipts - charitable donations
- ____ Receipts - medical expenses, including medical expenses paid for a dependant. If you claimed certain expenses through your insurance, please also indicate the amount reimbursed by the insurance plan.
- ____ Receipts - political donations
- ____ Receipts for professional or union dues paid
- ____ For application of the Ontario Trillium Benefit, please indicate the address, total rent or property taxes paid and the landlord/municipality to which payment was made for yourself and dependants, especially students away from home.

_____ Receipts for eligible home improvement expenses for seniors or individuals with disability

Certain expenditures (up to $10,000) may be eligible for a tax credit if made in relation to a renovation or alteration of your home to enhance mobility or reduce the risk of harm for an individual who is either, eligible for the Disability Tax Credit, or 65 years of age or older at December 31, 2018. Examples of eligible expenditures include amounts relating to wheelchair ramps, walk-in bathtubs, wheel-in showers and grab bars.

_____ If you are a teacher do you pay for school supplies

_____ Moving Expenses – Hotel, Cost of Selling Home, Moving Truck

RENTAL INCOME

(If the following summary is completed, you do not need to submit any actual receipts.)

1st Property	2nd Property	3rd Property
Address	Address	Address
City, province, postal code	City, province, postal code	City, province, postal code
Is this the final year of rental? _____ Yes _____No	Is this the final year of rental? _____ Yes _____No	Is this the final year of rental? _____ Yes _____No

Details of partners/ co-owners:

1st Property	2nd Property	3rd Property
Partner(s) share (%)	Partner(s) share (%)	Partner(s) share (%)
Partner's / co-owner's name	Partner's / co-owner's name	Partner's / co-owner's name

If financial statements are available for the rental property, please attach a copy per property. If not, please complete the following table for each property.

	1st Property	2nd Property	3rd Property
Rental income (gross)			
Expenses			
Advertising			
Insurance			
Mortgage Interest			
Maintenance and repairs			
Management and administration fees			
Office expenses			
Legal, accounting, other professional fees			
Property taxes			
Utilities (electricity, heating)			
Portion applicable to personal use	%	%	%
During 2018, did you carry out any major repairs or acquire any furnishings? Specify the nature, date, and amount for each expenditure			
Description and date	**Cost 1st Property**	**Cost 2nd Property**	**Cost 3rd Property**

BUSINESS OR PROFESSIONAL INCOME AND EXPENSES

(If the following summary is completed, you do not need to submit any actual receipts.)

Name of Business	Business Year Period (mm/dd/yy): From: ____To: ___
Address	Type of Business ______________________________ ________First year? ___________Last year?
Business number if you are an HST-registrant	

Income (Attach the financial statements, if any; otherwise, please complete the following)	
Income (excluding GST/HST)	
Expenses	
Advertising	
Automobile expenses (complete next section)	
Bad debts	
Business subscription fees, licenses and membership dues	
Conventions (see next page)	
Delivery, transportation, and messenger	
Home office expenses (complete next section)	
Insurance	
Interest	
Maintenance and repairs (except motor vehicles)	
Management and administration fees	
Meals and entertainment	
Office expenses (stationary, postage, supplies, etc.)	
Professional fees (accountant, lawyer, etc.)	
Rent (except for home office)	
Salaries and taxable benefits	
Telephone	
Travel (except for automobile expenses)	
Training	
Capital asset for business purposes acquired in the year (equipment, computer etc.)	

Automobile Expenses	
Make and model of automobile:	
_Purchase _ Lease (please provide us with the lease agreement)	
Number of km/miles driven in 2018	
Number of km/miles driven for business purposes in 2018	
Undepreciated balance at beginning of the year	
Automobile expenses:	
Oil and gas	
Repairs and maintenance	
Insurance	
Interest on car loan	
Registration and license	
Lease payments	
Parking	
Total expenses	
Amount reimbursed by your employer (if applicable)	

Did you change your automobile during the year? If yes:

Previous automobile	
Make and model:	
Date of purchase	
Cost before GST/HST	
Date of sale	
Proceeds of disposition	
New automobile	
Make and model:	
Date of purchase	
Cost before GST/HST	
GST/HST	

Home Office Expenses	
Total area of business-related space	
Total area of home	
Home office expenses:	
Heating	
Electricity	
Home insurance	
Repairs and maintenance	
Rent or mortgage interest	
Property taxes	
Municipal and school taxes	
Other expenses	
Total expenses	
Total cost of the house (including notary fees, commission, GST/HST, and property taxes	

Conventions	
Name of organization and location of convention	**Expenses – food, lodging, fees**

Dealings with Canada Revenue Agency

Requests for Information

As an accounting firm that provides professional tax preparation services, we are required to file clients' returns electronically under most circumstances. As a result, your source documentation for the items reported on your tax return are not submitted to CRA when your return is filed. As a result, CRA may request that certain items later be sent to them for verification of the information, especially for employment expenses, large amount of medical expenses and donation claim. Please rest assured that this is now quite normal and is not an indication of an audit. Many clients prefer that we handle this communication directly with CRA on their behalf as their authorized representative. You do have the option to respond to CRA yourself. **If we respond on your behalf, our fee to prepare the response and to review the subsequent correspondence will start at $100 plus GST/HST.**