



2013 PERSONAL INCOME TAX RETURN CHECKLIST

TAXPAYER'S FULL NAME: _____

SOCIAL INSURANCE NUMBER _____ DATE OF BIRTH (MM/DD/YY): _____

IMPORTANT NOTICE:

This checklist is intended to assist you in assembling information necessary for us to plan and prepare your 2013 personal income tax return. This checklist is not exhaustive but is intended to cover the most common personal tax situations. Please complete carefully, signing the bottom of this page and enclosing the information and slips requested.

We will prepare your T1 General Income Tax and Benefit return based on information contained within the following checklist and on supporting information that you provide in the form of schedules, tax slips and discussions with us. We will not attempt to verify the accuracy or completeness of such information. The responsibility for filing "true, correct and complete" tax returns on or before the due dates rests under law with the taxpayer against whom any liability or penalty for failure to file proper returns will be assessed. It is therefore important that your return be examined carefully to ensure that it is "true, correct and complete" as must be certified when you sign it.

Should the return not be filed by the appropriate due date (June 16, 2014 – self employed individuals or April 30, 2014 for all other taxpayers) late filing penalties may be levied by Canada Revenue Agency ("CRA"). All taxpayers must pay any outstanding tax liability by April 30, 2014 otherwise interest charges will be levied. False statement penalties may also be assessed when a taxpayer knowingly, or under circumstances amounting to gross negligence, has made or has participated in, assented to or acquiesced in the making of, a false statement or omission in a tax return.

Expenses may be deducted by taxpayers when allowable by law, reasonable in the circumstances and supported by appropriate receipts and documentation. Any denied expenses resulting in a tax balance may be subject to late filing penalties and interest. Tax filing positions that you take and are viewed by CRA as aggressive may be assessed with late filing penalties and interest on any resulting tax, as well as false statement penalties, for which you will be liable.

I acknowledge and accept the above.

_____(Signature of taxpayer)

PLEASE COMPLETE THE INDEX ON THE NEXT PAGE INDICATING WHICH SECTIONS OF THIS CHECKLIST ARE RELEVANT TO YOU AND WHICH SECTIONS YOU DO NOT NEED TO COMPLETE

2013 Personal Income Tax Checklist

SECTION REFERENCE	Page Reference	Check if Applicable
Changes from Prior Year (To be completed by all taxpayers)	Page 3	√
General Information (To be completed by all taxpayers)	Page 4	√
Employment Income (Complete if you were employed in 2013)	Page 4	<input type="checkbox"/>
Investment Income (Complete if you held investments outside RRSP's, RESP's, and TFSA's in 2013)	Page 5	<input type="checkbox"/>
Rental Income (Complete if you personally earned any rental income in 2013)	Page 6	<input type="checkbox"/>
Business or Professional Self Employment Income (Complete if you earned any income or incurred expenses from an unincorporated business in 2013)	Page 6	<input type="checkbox"/>
Other Income (Complete if you have received any pensions, Employment Insurance, alimony or other miscellaneous payments or if you withdrew RRSP or RESP funds)	Page 7	<input type="checkbox"/>
Capital Gains/ Losses (Complete if you have disposed of any property (e.g. real estate, jewellery, artwork, investments, etc. during 2013)	Page 8	<input type="checkbox"/>
Spousal Income (Complete if your spouse has any income of any kind during 2013 and we do not prepare his or her personal income tax return)	Page 9	<input type="checkbox"/>
Medical and Dental Expenses (Complete if your medical and dental expenses are greater than either 3% of your 2013 taxable income or \$2,152)	Page 9	<input type="checkbox"/>
Other Items Deductions and Tax Credits (To be completed by all taxpayers)	Page 10 to 13	√
Foreign Reporting Requirements (Complete if in 2013 you had any interest in foreign property (i.e. shares, trusts, land etc.) or if you received or paid amounts to non-residents) Note: foreign securities held with a Canadian broker constitute foreign property	Page 14	<input type="checkbox"/>
Schedule A: Employee Expenses (See "Employment Income")	Page 15	<input type="checkbox"/>
Schedule A.1: Home Office and Automobile Expenses (See "Employment Income" and/or "Business or Professional Self Employment Income")	Page 16	<input type="checkbox"/>
Schedule B: Real Estate Rental Statement (See "Rental Income")	Page 17	<input type="checkbox"/>
Schedule C: Professional and Business Income and Expenses Statement	Page 18	<input type="checkbox"/>

PLEASE COMPLETE ONLY THE APPLICABLE PAGES

CHECK IF
APPLICABLE

CHANGES FROM PRIOR YEAR'S TAX RETURN
(Please complete this Section)

If this is your first return prepared by us, please enclose copies of your personal tax returns and assessment and reassessment notices for the previous 3 years. .

Change in address, home, and business telephone numbers:.....

Change in name of employer :

Change in marital status (note – if you are in doubt, please contact our office for the tax definition of marital status):

If married during the year please provide spouse's name, Social Insurance Number, address (if different from taxpayer's), and date of birth:

Change in family during year (e.g. birth or adoption of children). Please provide details and date of change:

Change in country of residence (note - please contact our office to discuss residence, if you are in doubt). Please provide date of entry to or departure from Canada below where indicated

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

PROVIDE DETAILS BELOW OF ANY CHANGES SINCE YOUR LAST TAX RETURN:

Address:

Home Telephone Number:

Business Telephone Number:

Employer:.....

Date of Entry to/ Departure from Canada, if applicable:

Marital Status Single (Default)

SPOUSE

Name and S.I.N.:.....

Address (if different):

Date of Birth:

Date of Change in Marital Status:.....

CHILDREN: Names and birth dates

CHECK IF APPLICABLE

GENERAL INFORMATION (Please complete this Section)

Enclose copies of assessment and reassessment notices and other correspondence received from Canada Revenue Agency for the previous year (previous 3 taxation years if first time client):

checkbox

If you have made income tax installment payments during or after 2013 (other than as shown on T4 slips), attach receipts, statement of account, or provide details: Indicate the amount of any installments:

checkbox

If you have employment, rental, investment, or business income, or other personal income tax dealings in provinces other than Ontario, please contact our office to discuss the details:

checkbox

Do you wish Canada Revenue Agency to provide your name, address and birth date to Elections Canada for electoral purposes (Y/N):

Yes

Direct Deposit - If you want your refund direct-deposited to your bank account for the first time or your banking information has changed, please provide a void cheque or bank name, branch number, and account number:

checkbox

Did you in 2013 or a previous year gift or lend funds or other assets to your spouse, or to children under the age of 18 (Y/N):

checkbox

EMPLOYMENT INCOME (Complete if you were employed in 2013)

Attach all T4 and T4A slips:

checkbox

Are you required to use your own automobile or home office or incur other expenses as a condition of your employment? If so, complete Schedules A and A.1 on pages 14 and 15. To claim these expenses, you must attach Form T2200 completed and signed by your employer:

checkbox

Did you earn commission income as part of your remuneration? Provide details if not shown on T4 slip:

checkbox

Do you earn tips, casual earnings, adult training allowances, etc.? If so, provide details if not included on T4 or T4A slips:

checkbox

Do you have low interest or interest-free loans received from your employer? If so, provide details:

checkbox

Do you have personal use of a company owned or leased automobile or company-owned residence? If so, provide details if the value of the benefit is not on T4 slip:

checkbox

CHECK IF APPLICABLE

Were you issued any **employee stock option benefits**? If so, provide details if value is not included on T4 slip. Indicate whether company is public or private Canadian corporation, whether strike price of the option on issuance was above or below fair market value and the value of the options on issuance (i.e. strike price multiplied by the number of shares):

Did you exercise any **stock options** of a **Canadian Controlled Private Corporation (“CCPC”)** during the year? If so, please provide details of the exercise price, the fair market value at the date the options were issued and the fair market value upon exercising the options.

Exercise Price: _____

Issue date Fair Market Value: _____

Exercise date Fair Market Value: _____

Have **stock options** of a **public or non-CCPC** been exercised during the year? If so please provide the following details:

Exercise Price: _____

Issue date Fair Market Value: _____

Exercise date Fair Market Value: _____

Have you previously **deferred public stock option benefits** in prior years. There have been changes that may affect you in the future?

Has a **stock option** been exercised in which the stock has been donated to a registered charity? Provide details:

If you are a specified employee and your employer contributed to an Employee Profit Sharing Plan (**EPSP**) an amount exceeding a threshold (generally greater than 20% of your salary) you may be subject to a new tax and a new deduction. Does this situation apply to you?

Are you involved in an **apprentice program** and have you incurred any expenses related to the tools of the trade:

INVESTMENT INCOME

(To be completed if you have held investments outside of RRSP’s, RESP’s, and TFSA’s)

** Please indicate in the following section those instances in which you do not deal at arm’s length (i.e. where you are related) with the payor.*

Did you receive or reinvest **dividends**? If so, attach T5 and T3 slips or provide details:.....

Did you earn **interest income from banks, trust companies, mutual funds, private mortgage or other sources**? Attach T5 and/or T3 slips or provide details and amounts of interest earned: _____

CHECK IF APPLICABLE

Did you earn **interest or dividends from foreign sources**? Provide details, including foreign jurisdiction and foreign taxes paid:.....

If you deal with an **investment dealer or broker**, please attach a copy of the dealer’s annual portfolio statement and trading summary for 2013 for investments held outside RRSP’s, RESP’s, RDSP’s, and TFSA’s :.....

Did you hold **bonds (Canada, Provincial, or corporate) or treasury bills** during 2013? Attach T5 slips if available. Attach a list showing details of series number or purchase date, face value amounts, and the amount you paid for each bond or treasury bill:

Do you hold **“tax shelter investments”** such as flow-through shares or films? If so, provide relevant T5013, T5004, or T101 slips and legal agreements:

Did you invest in or withdraw from a **labour-sponsored fund**? If so, attach receipts:

If you would like us to assist in **tracking your securities portfolio** cost and value for future reference, please provide details of all securities held at year-end:

RENTAL INCOME
(To be completed if you earned any rental income)

** Please indicate in the following section those instances in which you do not deal at arm’s length (i.e. where you are related) with the renter.*

Provide rental information on Schedule B on page 17 (Please complete a separate Schedule B for each rental property):.....

If any of the rental properties are **outside Canada** contact our office to discuss foreign tax reporting requirements:.....

BUSINESS OR PROFESSIONAL SELF-EMPLOYMENT INCOME
(To be completed if you earned income or incurred expenses from an unincorporated business in 2013)

Did the business **commence during 2013**? If so, provide details of commencement date and fiscal year-end, and the nature of the principal product manufactured or sold or services provided, giving the approximate percentages of each to total gross revenue (See Schedule C on page 17):

Commencement Date: _____.....

Year End: _____.....

Nature of Business and Gross Revenue: _____.....

Is the business **registered for GST/HST** purposes? (Y/N)

No (Default)

CHECK IF APPLICABLE

If registered please provide Canada Revenue Agency Business Number:

If registered, provide the reporting method (i.e. simple or quick), reporting period(s), installments paid and copies of the returns filed:

Reporting Method (Actual, Simplified or Quick).....

Reporting Period

GST/HST Installments Paid. \$.....

Actual (Default)
Annual (Default)

If we do not prepare the **business financial statement**, please complete Schedule C on page 18. If you are a member of a partnership of 5 or more partners or that includes corporate partners, attach T5013 slip and related information:

Indicate amounts of **wages paid to spouse, and to child below 19 years of age** (or income allocation if the business is a partnership):

Provide complete details of any **capital equipment** (e.g. furniture, software, computer) acquired during the year by the business (See Schedule C on page 18):.....

Complete Schedule A.1 (Page 16) for **automobile expenses and home office expenses** incurred to produce business income:.....

If self employment is your primary source of income or other sources of income are less than \$1,000, have you paid premiums for a **Private Health Insurance Plan (PHIP)**? If so, indicate the amount paid : \$.....

OTHER INCOME

(Complete if you have received pensions, EI, alimony, RRSP withdrawals or other miscellaneous payments)

Did you receive **Old Age Security, Canada, Quebec, or other pension or superannuation** payments? Attach T4A OAS, T4A(P) and/or T4A slips or give details:

Did you receive **Employment Insurance benefits**? Attach T4E slips:

Did you receive any of the following:

- **Alimony**
 - **Annuity payments**
 - **Income from a trust**
 - **Retiring allowance**
 - **Retirement compensation or salary deferral arrangement benefit**
 - **Home Ownership Savings Plan benefit**
 - **Directors' fees, scholarships, and research grants**
- **Separation allowance**
 - **Royalties**
 - **Profit sharing**
 - **Supplementary EI benefits**

If so, attach slips or provide details: _____

CHECK IF
APPLICABLE

Did you receive any **welfare or social assistance payment, guaranteed income supplement, spouse's allowance, or worker's compensation payment**? Provide details: _____

Did you **withdraw any RRSP funds**? Attach T4RSP slips and if applicable, information received regarding withdrawals and repayments under the **Home Buyers Plan** or **Lifelong Learning Plan** (please consult us for further information related to these plans):.....

Did you reach the age of 70 in 2013? Be aware that you must wind up your RRSP in the year you turn 71.

Did you withdraw any amounts from a **Registered Retirement Income Fund ("RRIF")**? Attach T4RIF slips:

Did you withdraw any amounts from a **Registered Education Savings Plan ("RESP")**?

Beginning in 2008, if you are 18 years of age you may contribute \$5,000 per year (or \$5,500 per year beginning 2013) to a **Tax-Free Savings Account ("TFSA")**. Contributions to a TFSA though are not deductible but income earned within a TFSA and withdrawals are not taxable

Did you receive any retroactive lump sum payments in excess of \$3,000 related years of employment after 1994 from settlement of a lawsuit or judgment relating to termination of employment or pension benefits?

Have you received any pension income that is eligible for the pension credit? Up to half of this income may be allocated to your spouse or common law partner depending on your ages and type of pension income. Please indicate if this is relevant.....

Has your pension plan entitlement changed or did you change employment in 2013? If so you may be able to reclaim lost RRSP contribution room through a **Pension Adjustment Reversal ("PAR")**:.....

CAPITAL GAINS AND LOSSES

(To be completed if you disposed of any property in 2013)

** Please indicate in the following section those instances in which you do not deal at arm's length (i.e. where you are related) with the payor.*

Did you **dispose of any property (or right to property), including non-RRSP/RESP/TFSA investments, real estate, securities, and farm property**, during the year? Provide details for each sale, including description of the property, dates of acquisition and disposal, original cost (including upgrades), sale proceeds and costs of selling:

CHECK IF APPLICABLE

Details: _____

Did you sell **gold, silver, foreign currency, or commodities**? Provide details of cost and proceeds: _____

Did you sell any **jewellery, works of art, antiques, rare books, stamps, or coins (“listed personal property”)**? Provide details: _____

Provide details if you disposed of any **debt obligations in bearer form**: _____

Did you **donate to a registered Canadian charity** any of the properties you sold in 2013, including listed and unlisted securities? Provide details: _____

Did you dispose of any shares or debt of **Canadian Qualified Small Business Corporations (QSBC)**? Provide details, including original cost: ... Details (limit increasing to \$800,000 in 2014 and indexed to inflation thereafter): _____

If **proceeds from a disposition of shares of a QSBC were reinvested** in another QSBC in 2013, provide details: _____

Are amounts still owing to you for an investment or property which was disposed of during the year or a previous year?: _____

SPOUSAL INCOME

(To be completed by married (including common law) individuals, when we do not prepare your spouse’s personal income tax return)

If your spouse does not normally file a personal tax return, attach all tax slips and other details for your **spouse’s 2013 income**, tax credits, and deductions: _____

If your **spouse’s tax return** is not prepared by us, please indicate your spouse’s income (line 236 of your spouse’s return): _____

MEDICAL AND DENTAL EXPENSES

(To be completed if medical and dental expenses for any 12 month period ending during 2013 are greater than \$2,152 or 3% of Taxable Income)

Enclose receipts for all amounts paid by, and not reimbursed to, you for **medical expenses, or dental expenses for yourself, your spouse, and dependants**. If this is your first tax return prepared by us, enclose receipts for any expenses incurred but not claimed in 2012 as well: _____

CHECK IF APPLICABLE

Did you pay any premiums to a non-government **medical or hospital care plan**? Indicate amount of premiums and name of the plan. If this is your first tax return prepared by us, enclose receipts for any expenses incurred but not claimed in 2012 as well:

List the net income, name, address, and relationship of any **dependants** for whom expenses are claimed:

You may be able to claim a disability supports deduction if you have incurred certain medical expenses to enable you to work, conduct research or attend post secondary institution. Does this apply to you?

Did you incur any medical expenses subsequent to Mach 4, 2010, for cosmetic procedures? If so, unless required for medical or reconstructive purposes they will no longer qualify for medical expense credit.

If you or any dependants have a **severe disability**, attach Form T2201. If form was provided in a previous year please indicate year: _____

Programs implemented for dependants with disabilities include **Registered Disability Savings Plan (“RDSP”) and Canada Disability Savings Grant (“CDSG”)**. Please indicate if relevant:

If you incurred **attendant care expenses** for yourself or a dependant, provide details or attach Form T929:.....

OTHER ITEMS, DEDUCTIONS, AND TAX CREDITS
(Please complete this Section)

If you rented a **safety deposit box**, indicate the annual rental fee (this is the last year for an allowable claim):.....

If you incurred **investment counsel fees and accounting and legal fees with respect to your investments**, provide details:.....

If you contributed amounts to a **personal or spousal Registered Retirement Savings Plan** up to March 1, 2014, attach receipts:.....

Does your **Registered Retirement Savings Plan** include any investment in a private business operating in Canada? Provide details:

If you are age 65 or older, the federal seniors tax credit is clawed back if taxable income exceeds \$34,562 and is fully clawed back at \$80,526

CHECK IF APPLICABLE

New rules allow you to defer receiving CPP and OAS benefits until age of 70. The effect is to increase the monthly benefits if you chose to defer.....

There is also the Ontario Healthy Homes Renovation Credit (BC also has a program) for seniors of up to \$10,000 for expenses incurred during 2013. Provide receipts if applicable.....

If you paid **union, professional, or similar dues**, attach receipts:

If you paid **alimony or a separation allowance**, attach details, including recipient's S.I.N. #, date of the alimony agreement and amounts paid:

If you **repaid EI, CPP, OAS, or UCCB benefits**, attach receipts:

If you made **federal or provincial political contributions**, attach receipts:....

If you made **charitable donations**, enclose official receipts showing the charity's registration:

If you have not claimed a **charitable donation credit** in any taxation year after 1997 there may be an additional 25% deduction for the first time donors super credit for portion donations not exceeding \$1,000:

Have any of your **charitable donations** taken the form of **shares of listed publicly traded securities**? If yes, provide details: _____

If you or a dependant paid **tuition fees** of over \$100 for post secondary education, enclose official receipts and, if in full-time study, Forms T2202/T2202A. Education credit is available to employees for career development if not reimbursed by the employer. The Tuition credit is also available for an **examination** when administered by the following institutions and it is required to obtain a professional status recognized by federal or provincial statute, or licensed or certified to practice a trade or profession in Canada, please provide details:

- A university, college or other educational institution providing post-secondary courses in Canada;
- An educational institution in Canada that has been certified by Human Resource and Skills Development Canada for courses to develop or improve skills in an occupation;
- A professional association;
- A provincial ministry; or
- A similar institution

Did you receive any financial assistance for primary or secondary level

CHECK IF APPLICABLE

education or training?

Did you pay any interest in 2013 related to a student loan? If so attach receipts:

Please provide the amount of any rent or property taxes paid in Ontario along with the address of the property:

Rent _____

Property taxes _____

Address: _____

If you incurred **moving expenses related to new employment in Canada** for which you were not reimbursed, attach details, including distance of relocation, or complete Form T1-M which our office can provide. Will you claim actual travel and meal expenses or standard?

If you paid **legal fees to collect salary or wages owed**, attach details:

If you made **gifts to Canadian governments or other public institutions**, attach details showing date, name and address of recipient, amount and nature of gift:

Did you incur any costs related to monthly **public transit passes**? (Please note receipts must be maintained in your records) Provide amount: \$_____

Please indicate if you **purchased a home** in the year and neither you nor your spouse owned a home in either of the four preceding years (2009-2012)

Did you **incur fitness expenses** for a child under the age of 16 (18 for disabled children)? You may claim a federal credit up to \$500 each if the following requirements are met:

- Must be ongoing (either a minimum of eight consecutive weeks or, for children's camps, five consecutive days);
- Must be supervised; and
- Must include a significant amount of **physical activity** that contributes to cardio-respiratory endurance, plus one or more of: muscular strength, muscular endurance, flexibility, or balance.

For Ontario purposes this credit is \$535 and is available for fitness as described above or eligible programs including music, dramatic arts, dance, and visual arts.

Did you **incur cultural or arts expenses** for a child under the age of 16 (18 for disabled children). You may claim up to an additional \$500 each (in addition to fitness credit) if the expenses meet the following requirements:

- Programs that promotes artistic, cultural, recreational or developmental

CHECK IF
APPLICABLE

activities

- Must be ongoing (either a minimum of eight consecutive weeks or five consecutive days)
- Must be supervised and suitable for children
- Program must include a significant amount of eligible activities in the area of artistic, cultural, recreational or developmental.

A program that is part of a **school curriculum** will be ineligible. Also expenses cannot be claimed both for fitness and arts credits.

If you paid **child care expenses**, attach details, including:

- If applicable, number of weeks at summer or boarding camp;
- Name and Social Insurance Number of person paid
- Amounts paid
- Names of children, and dates of birth;
- If applicable, Form T2201 certifying child’s disability if born before 1996
- if applicable and if you are the supporting person, a medical certificate indicating nature of infirmity and number of weeks infirm, institutionalized, separated, or in attendance at a designated education institution
- Indicate if the child parent is entitled to disability tax credit

If you are in receipt of the **Universal Child Care Benefit (“UCCB”)** are you the lower income family member? Attach slip

If you are separated and have joint custody of your children you may file form RC 65 to split benefits under UCCB, CCTB and GST/HST credit beginning the month after change in marital status

A parent may claim a federal non-refundable tax credit of \$2,234 per child born in 1996 or later. Does this apply to you?

If you have adopted a child during the year, please provide details of adoption expenses

CHECK IF
APPLICABLE

FOREIGN REPORTING REQUIREMENTS
(To be completed by taxpayers affected as indicated below)

You are required to file information returns if the following situations exist. **Substantial penalties exist for non-compliance with these reporting rules:*

- *If you own foreign investment property or are a beneficiary of a foreign trust with a cost basis of \$100,000 (Canadian) or more.(Reporting due date: April 30, 2014, or June 16, 2014 for self employed individuals);*
- *If you transfer property or receive a distribution from a non-resident trust (Reporting due date: April 30, 2014 or June 16, 2014 self employed individuals); or*
- *You have an interest in a foreign affiliate (Reporting due date: March 31, 2015).*

These rules may apply to many taxpayers with investments in foreign securities, even those held in a Canadian brokerage firm, are subject to these rules.

If any of the above situations exist, contact us to discuss the reporting implications of your holdings

Schedule A: Employee Expenses (Attach Form T2200 signed by employer)

Employee Expenses: (Exclude expenses reimbursed by employer and attach Form T2200 completed and signed by employer)	
Accounting and Legal Fees:	
Advertising and Promotion:.....	
Meals & Entertainment:.....	
Lodging Costs (Hotel and Other):	
Parking and Tolls:.....	
Travelling Expenses (i.e.. Air, Train, Taxis, Public Transit, Car Rental):	
Tools incurred by trades people.....	
Other (Specify):	
Other (Specify):	
Other (Specify):	
Other (Specify):	
Other (Specify):	
Total	

Schedule A.1 : Home Office and Automobile Expenses

Home Office Expenses:	Gross Exp.	GST/ HST * (if registered)	Net
Heat:.....			
Hydro:.....			
Water:.....			
Repairs and Maintenance.....			
Insurance: (not applicable for employees not earning commissions)			
Property Taxes: (not applicable for employees not earning commissions)			
Rent:.....			
Mortgage Interest (not applicable to employees – self employed only)			
Other (Specify):			
Other (Specify):			
Other (Specify):			
Subtotal			
Personal Portion of Home Office Expenses (%)			
<i>*If home office used for multiple purposes (i.e.. required for employment, and self-employment, indicate the appropriate % of use for each activity. If in doubt please contact us to discuss.</i>			
Automobile Expenses:			
Fuel and oil:.....			
Maintenance and repairs:.....			
Insurance:.....			
Licensing or registration:.....			
Interest and financing costs:			
Leasing costs:			
Other (Specify):			
Other (Specify):			
Other (Specify):			
Subtotal			
km Driven in Year to Earn Income *			
Total km Driven in Year			
<i>*Provide details of km use for each type of activity (i.e. business, employment, rental business)</i>			
Vehicle Information:			
Make and Year of Automobile:			
Date Acquired:.....			
Cost of Automobile (include details as to PST and GST/HST):			
Leasing Information (include a copy of vehicle lease):			
Number of days from beginning of lease to end of current tax year:			
Include copies of tax returns since inception of lease (if taxes prepared by other accountant):			
Total of any refundable amounts:			
Total of any reimbursements receivable in the current tax year:.....			
Manufacturer's list price for vehicle (exclusive of PST and GST/HST).....			

Schedule B: Real Estate Rental Statement

**Prepare a separate Schedule B for each rental Property*

Address of Property:			
Number of Rental Units:			
	Gross Exp.	GST/ HST * (If Registered)	Net
Gross Rental Income (for commercial properties exclude GST):			
Expenses:			
Advertising:			
Insurance:			
Interest:			
Maintenance and Repairs:			
Management and Administration Fees:			
Office Expenses			
Legal, Accounting and Other Professional Fees:			
Property Taxes:			
Salaries, Wages and Benefits:			
Travel:			
Utilities:			
Automobile Expenses (Complete Schedules A and A.1):			
Other (Specify):			
Other (Specify):			
Other (Specify):			
Total			
Cost of Property			
Land:**			
Building:**			
Additions during year			
Real Estate Agent Fees			
Total			
<i>Please state if the 1994 Capital Gains Election was made on this property</i>			
<i>**Real Estate Agent can provide split between land and building</i>			
Date Property Acquired:			
Provide Partners Detail if applicable: (i.e. Names, S.I.N. #'s and %):			

NOTE:

If you are registered for GST/HST and are not using the Quick or Simplified Method, please provide split of costs between costs exclusive of GST/HST and the GST/HST amount for each line item. (e.g. for gross cost of \$113.00 (inclusive of HST) - indicate net cost \$100 and HST \$13).

Schedule C: Professional and Business Income and Expenses:

**If we prepare your Financial Statements you are not required to complete this Schedule*

Name of Business:			
Address of Business:			
Type of Business (Products or Services):			
	Gross Exp.	GST/HST * (if registered)	Net
Income:			
Cost of Goods Sold:			
Expenses:			
Advertising:			
Bad Debts:			
Business tax, fees, licenses, dues and memberships:			
Delivery Costs:			
Fuel Costs (except motor vehicles):			
Insurance:			
Interest and Bank Charges:			
Maintenance and Repairs (except motor vehicles):			
Management & Administration Fees:			
Accounting, Legal and Professional Fees:			
Office (except home office expenses):			
Light, Heat Water			
Property Taxes			
Rent			
Other:			
Salaries and benefits:			
Travelling (except motor vehicle):			
Meals and Entertainment:			
Telephone and Utilities:			
Supplies:			
Other:			
Other:			
Subtotal:			
Automobile Expenses (Complete Schedule A.1):			
Home Office Expenses (Complete Schedule A.1):			
Total			
Details of Capital Property Purchased in Year (for each item):			
Description of Asset:			
Cost of Asset (details on cost, PST and GST/HST paid):			

NOTE: If you are registered for GST/HST and are not using the Quick or Simplified Method, please provide split of costs between costs exclusive of GST/HST and the GST/HST amount for each line item. (e.g. for gross cost of \$113.00 (inclusive of HST) - indicate net cost \$100 and HST \$13).