



2017 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 2017 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 15, 2018 – self employed individuals or April 30, 2018 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, 2018 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 that 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

2017 Personal Income Tax Checklist

SECTION REFERENCE	Page Reference	Check if Applicable
Changes from Prior Year (To be completed by all taxpayers)	Page 3	<input checked="" type="checkbox"/>
General Information (To be completed by all taxpayers)	Page 4	<input checked="" type="checkbox"/>
Employment Income (Complete if you were employed in 2017)	Page 4 to 5	<input type="checkbox"/>
Investment Income (Complete if you held investments outside RRSP's, RESP's, RDSP's, and TFSA's in 2017)	Page 5 to 6	<input type="checkbox"/>
Rental Income (Complete if you personally earned any rental income in 2017)	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 2017)	Page 6 to 7	<input type="checkbox"/>
Other Income (Complete if you received any pensions, Employment Insurance, alimony or other miscellaneous payments or if you withdrew RRSP, RDSP, or RESP funds)	Page 7 to 8	<input type="checkbox"/>
Capital Gains/ Losses (Complete if you disposed of any property (e.g. real estate, jewellery, artwork, investments, etc. during 2017)	Page 8 to 9	<input type="checkbox"/>
Spousal Income (Complete if your spouse has any income of any kind during 2017 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 2017 taxable income or \$2,268)	Page 10	<input type="checkbox"/>
Other Items Deductions and Tax Credits (To be completed by all taxpayers)	Page 10 to 13	<input checked="" type="checkbox"/>
Foreign Reporting Requirements (Complete if in 2017 you had any interest in foreign property (i.e. investments, trusts, real estate etc.) or if you received or paid amounts to non-residents). Note: foreign securities held with a Canadian broker constitute foreign property except if held in an RRSP, RDSP, or TFSA account.	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

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):

If you have made income tax installment payments during or after 2017 attach receipts, statement of account, or provide details: Indicate the amount of all installments:

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:

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

Y / N

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:

Did you in 2017 or a previous year gift or lend funds or other assets to your spouse, or to children under the age of 18 (Y/N):

EMPLOYMENT INCOME (Complete if you were employed in 2017)

Attach all T4 and T4A slips:

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 15 and 16. To claim these expenses, you must attach Form T2200 completed and signed by your employer:

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

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

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

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:

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 (generally, an employee who owns at least 10% of any class of shares of the employer or a corporation related to the employer, or who does not deal at arm's-length with the employer) 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 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:.....

CHECK IF APPLICABLE

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: _____

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 2017 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 2017? 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: _____

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 2017)

Did the business commence during 2017? 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 18): _____
Commencement Date: _____
Year End: _____
Nature of Business and Gross Revenue: _____

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

Y / N

If registered, please provide Canada Revenue Agency Business Number: _____

CHECK IF APPLICABLE

CAPITAL GAINS AND LOSSES

(To be completed if you disposed of any property in 2017)

* 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.

Though not taxable the sale of a principal residence must now be reported, together with a principal residence designation, in your tax return. Failure to do so may result in penalties. Indicate if you have sold your principal residence during the year

checkbox

Did you dispose of any property (or right to property), including non-RRSP/RESP/RDSP/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: Details: _____

checkbox

Did you sell precious metals, foreign currency, or commodities? Provide details of cost and proceeds: _____

checkbox

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

checkbox

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

checkbox

Did you donate to a registered Canadian charity any of the properties you sold in 2017, including listed and unlisted securities? Provide details:

checkbox

Did you dispose of any shares or debt of Canadian Qualified Small Business Corporations (QSBC)? Provide details, including original cost: ... Details (limit \$800,000 in 2016 and indexed to inflation thereafter): _____

checkbox

If proceeds from a disposition of shares of a QSBC were reinvested in another QSBC in 2017, provide details:

checkbox

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

checkbox

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 2017 income, tax credits, and

CHECK IF APPLICABLE

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 in 2017 are greater than \$2,268 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 2016 as well:

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 2016:

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 March 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 dependents have a disability, attach Form T2201. If form was provided in a previous year, please indicate year: _____

(Please note that Fitness and Art Credits were eliminated in 2016, however, the additional \$500 amount available for each of the arts and fitness credits for children with disabilities is unchanged and remains)

Please note that there are programs implemented for dependants with disabilities including the Registered Disability Savings Plan ("RDSP") and Canada Disability Savings Grant ("CDSG"). Please indicate if relevant, for further discussion:

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

CHECK IF
APPLICABLE

If you incurred **investment counsel fees and accounting and legal fees with respect to your non-registered investments**, provide 2017 amount:

If you contributed amounts to a **personal or spousal Registered Retirement Savings Plan** up to March 1, 2018, 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 \$36,430 and is fully clawed back at \$84,597. Therefore, if possible consider deferring income to future years. As well, new rules allow you to defer receiving CPP and OAS benefits until age 70, resulting in increased benefits. Please indicate if applicable to you:

Federal and B.C. governments provide **home renovation tax credits** for seniors (or disabled persons) for up to \$10,000 of renovations costs incurred during 2017. Provide receipts if applicable (Note the Ontario budget has indicated 2016 was the last year for this credit for Ontario residents).....

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, or OAS benefits**, provide details:

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

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

If you have not claimed a **charitable donation credit** in any taxation year after 2007 there may be an additional 25% deduction for the first time donors super credit for the first \$1,000 of donations up to 2017:

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

CHECK IF APPLICABLE

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 education or training?

Did you pay any interest in 2017 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 simplified?.....

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** for the period up to June 30, 2017 (the credit is eliminated thereafter)? (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 any of the four preceding years (2013-2016) as you may be able to claim the **Home buyers amount** \$5,000 non-refundable tax credit

Please indicate if you were an **eligible educator** (you can claim up to \$1,000 for eligible teaching supplies expenses)

CHECK IF
APPLICABLE

If you paid **child care expenses** (maximum \$8,000 aged 6 and under; \$5,000 older than age 6 - provide appropriate receipts). Attach details, including:

- If applicable, number of weeks at summer or boarding camp;
- Name and Social Insurance Number of person paid
- Amounts paid
- Name of child for whom expense was paid;
- 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

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

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 rental or 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, 2018, or June 15, 2018 for self employed individuals);*
- *If you transfer property to or receive a distribution from a non-resident trust (Reporting due date: April 30, 2018 or June 15, 2018 self-employed individuals); or*
- *You have an interest in a foreign affiliate (Reporting due date: March 31, 2019).*

These rules apply to many taxpayers with investments in foreign securities, including those held in a Canadian brokerage account but excluding those held in RRSP, RRIF and TFSA accounts.

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

Do you own specified foreign property with a total cost of less than \$250,000 but greater than \$100,000 throughout the year? If so you qualify for simplified reporting

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 amounts of 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 indicate 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. 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).