

**KURIN AND PARTNERS LLP**  
Chartered Professional Accountants

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**2018 INCOME TAX CHECKLIST**

Dear Client,

**JANUARY 2019**

Once again it is time to start getting ready for the preparation of your personal tax return (T1). This checklist should assist you in gathering together the necessary information and documents.

We are committed to working towards a paperless environment; if you've received this letter by mail, please assist us by providing your email address on the following line:

**Your preferred email address:** \_\_\_\_\_

Please note:

To ensure timely preparation of your 2018 personal tax return, we would appreciate receiving all relevant information between March 1 and March 25, 2019. **We cannot guarantee that tax returns received after April 12<sup>th</sup> will be ready by April 30<sup>th</sup>.**

If you need an appointment to meet with us, please book early. **Sorry, but we will not be making appointments to meet with clients between April 12<sup>th</sup> and April 30<sup>th</sup>.**

**VERY IMPORTANT**

**TAX CHANGE – TAX ON SPLIT INCOME (“TOSI”)**

There is a new tax on splitting income between most related individuals. Unless you notify us otherwise, we will assume that your dividend income from a private corporation, business and/or rental income are NOT subject to TOSI.

If you require us to determine if you are subject to TOSI, please be advised that the rules are complex and the determination process time consuming.

**REPORTING SALE OF PRINCIPAL RESIDENCE**

You **MUST** report the sale of your principal residence on your T1, even when it qualifies for the principal residence exemption, otherwise you risk being taxed on any gains.

If you and your spouse/partner either sold more than one principal residence in 2018, or owned more than one property that you ordinarily resided in and want to split the principal residence exemption between them, then please let us know. *Additional reporting is required.*

**FOREIGN PROPERTY REPORTING**

If you owned foreign property outside your RRSP at any time during 2018 with a total cost of \$100,000 (Canadian funds) or more, please let us know. *Additional reporting is required.*

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<b>2018 PERSONAL INCOME TAX QUESTIONNAIRE</b>
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*Please return this form with your slips and other documentation.*

**Your Name** \_\_\_\_\_

If your information has changed or if you're a new client, please help us update our records with your contact information:

Telephone (\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_) \_\_\_\_\_ E-mail \_\_\_\_\_

Address:

\_\_\_\_\_  
\_\_\_\_\_

Marital status (if changed in 2018, indicate change \_\_\_\_\_

and date) New family members:

Name: \_\_\_\_\_

Date of birth: \_\_\_\_\_

Date of adoption: \_\_\_\_\_

Social Insurance Number: \_\_\_\_\_

**Please check items attached:**

**INCOME**

- Employment – T4
- Old Age Security – T4A(OAS)
- Canada Pension Plan benefits – T4A(P)
- Retirement Income – T4A for pensions, T4RSP, T4RIF, T4ARCA  
(attach details of spouse's income to determine if pension splitting is beneficial)
- Employment Insurance – T4E
- Other income – T4A for commissions, scholarships, grants, RESP payments, etc.
- Interest, Dividends and other Investment Income – T5/T600
- Mutual Funds and other Trust Income – T3
- Partnership / Limited partnership – T5013
- Business or Professional – Financial Statements or T2125
- Workers' compensation and social assistance – T5007

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- Rental Property (attach details of income, expenses, purchases and sales)
- Capital Gains/Losses (attach details of proceeds, cost base, and disposition costs)
- Did you dispose of any capital properties this year? **This includes your principal residence.** (For all disposals - Attach copies of sales details, For non-principal residence disposals - original purchase documentation, disposal costs, improvements.)
- Alimony (provide copy of post-April 30 1997, agreement or election, if changed or not previously provided)
- Other Income (e.g., stock options, annuities, scholarships, bursaries, research grants, etc. not reported on a slip)
- Pension income from foreign sources

## **DEDUCTIONS AND TAX CREDITS**

- Registered Retirement Savings Plan contributions (attach receipts)  
(attach T10 – Personal Adjustment Reversal, if you received one.)
- Annual union, professional dues (attach receipts)
- Child care expense (attach receipts):
  - (a) for individual providers, include S.I.N. and address \_\_\_\_\_
  - (b) for summer camps, indicate number of weeks in-residence \_\_\_\_\_
- Attendant care expenses (attach receipts)
- Allowable business investment losses (refer to Capital Gains/Losses above)
- Moving expenses (attach receipts). Indicate distance moved to new employment. Indicate any amounts reimbursed by your employer. CRA requires proof of the new employment
- Alimony or separation allowances paid (include name(s) and address(es) of recipients; attach copy of agreement or court order for spousal support which was signed on or after May 1, 1997 or election, if changed or not previously provided)
- Commission and employment expenses (include details and T2200 or TL2)
- Carrying charges (interest on money borrowed to earn dividend and interest, investment counsel fees, interest for limited partnerships) *Note: safety deposit box no longer deductible.*
- Other deductions and expenses (attach receipts)
- Federal and provincial political contributions (attach receipts)
- Charitable donations (attach receipts)  
(provide details of gifts in kind, e.g., securities) \_\_\_\_\_
- Medical expenses (attach receipts) and details of private health insurance premiums, including amounts paid while travelling. **(IF AMOUNT IS LESS THAN 3% OF YOUR NET INCOME, THERE WILL BE NO TAX CREDIT.)**
- Disability deduction (if first-time claim, attach T2201 signed by physician)

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- Adoption expenses
- Tuition fees (attach T2202/T2202A). **DOWNLOAD THIS COMPLETED FORM BY LOGGING ON TO THE UNIVERSITY WEBSITE and sign the back for transfers.**
- Please note that you can no longer claim public transit passes. Please do not send in your passes.
- Labour-sponsored funds – T5006
- Interest paid on student loans (attach reporting slip)
- If you are a teacher or early childhood educator, provide a summary of eligible supplies to a maximum of \$1,000 in the calendar year

**For dependent persons - if we haven't prepared your 2017 return or if they have changed, please attach a list and indicate details for each dependent, i.e., name, address (if different), relationship, birth date, SIN, net income, infirmity (if any).**

## **OTHER**

- VOID cheque to enroll for direct deposit, if not already enrolled.**
- 2018 Installments. Total remitted: \$\_\_\_\_\_
- Amount of any contributions to or distributions from, or loans to/from foreign trusts in 2018.
- Details of foreign property, other than personal-use property, if aggregate cost is in excess of \$100,000, as well as any investment in "foreign affiliates".
- We will allow CRA to provide your name and address to Elections Canada unless you inform us otherwise.

**PLEASE NOTE -** *You may receive slips after you have submitted your documents to us. If you do, please email or fax them to us as soon as possible.*

We appreciate your business and would welcome any referrals you may wish to provide.