Personal Income Tax Return Checklist for 2009

CHARTERED ACCOUNTANTS

The purpose of this checklist is to help you provide us with information necessary to complete your 2009 personal income tax return. Please attach the required documents and provide the information requested.

	N/A	Attached	
NAME:			
TELEPHONE AND EMAIL:			Email: Residence: Office:
Please advise us if you would like your personal income tax return in paper format (default) or PDF format (on a CD-ROM).			PDF PAPER (please circle one)
1. General Information			
Has your personal information changed from last year? - Marital status - Personal Residence - Birth of a child			Provide details: - date of marital status change - new address - name and birth date of child
Are you a citizen of or do you hold permanent residence status in a country other than Canada?			Provide details: - countries you are a citizen or permanent resident
Please provide your spouse's net income for 2009			
Please advise us if you **DO NOT** want us to electronically file your personal income tax return.			
Please advise us if you or your spouse **DO NOT** want to authorize Canada Revenue Agency to give your name, address and date of birth to Elections Canada?			
Did you own or hold any foreign property at any time in 2009? Answer "yes" <u>if</u> the total cost of all these properties was more than CAN$100,000, at <u>any</u> time in the year. After 1995, did you own more than a 10% interest in a foreign affiliate corporation and/or non-resident trust? After 1995, did you loan or transfer funds or property to a non-resident trust? After 1995, did you receive funds or property from, or been indebted to, a non-resident trust in which you had or will have absolute or conditional rights as a beneficiary, either directly or indirectly?			Foreign reporting of this information is required and is due April 30, 2010. Please provide full details of ownership.
Provide a copy of the Notice of Assessment for your 2008 tax return (including Notices of Reassessment,			

	N/A	Attached	
if any).			
Provide a copy of the statement showing installments made for the 2009 taxation year, if any.			
Do you want your tax refund deposited directly to your bank account?			Attach a “VOID” personalized cheque from your financial institution.
2. Sources of Income			
Provide us with all T-slips received for the following, if applicable:			- employment income or commissions - employment insurance benefits - CPP benefits and/or OAS benefits - Universal Child Care Benefit - pension income, RRSP or RRIF - interest, dividends or other investment income - partnership income - WCB or Social assistance benefits - other income (scholarships, bursaries, stock options etc.)
Pension Income Splitting - do you wish to split pension income that qualifies for the pension income tax credit with your spouse to minimize taxes?			
Did you receive alimony/maintenance payments from a pre- May 1, 1997 agreement?			Amounts received: __________________ Payments made by: _________________ Copy of separation agreement if not provided previously.
Did you sell any property in 2009, such as: i. Stocks, bonds, and other investments (real estate or oil and gas)? ii. Your home or other real estate?			For each disposition, please provide: - A copy of the sales and the purchase agreement, if any; - Proceeds received; - Cost of acquiring the property - Selling costs or all the monthly broker statements and related broker slips.
Did you rent out real property in 2009?			Please provide details including: - Amount of rental income received; - Details of expenses such as property taxes, repairs, insurance, utilities etc. - Amount of mortgage interest paid, if any (including a copy of the mortgage statement) If the allocation of net rental income is less than 100% to you, please indicate your allocation percentage and provide the name, address, SIN number, and % ownership of co-owners.
Were you self-employed in 2009?			Details of total revenue received for the year including slips, if applicable (Subcontractors - T5018, Fishing - T4F). Details of business expenses. Cost and description of any business assets acquired in the year (please attach a schedule or provide receipts).
Provide details of any foreign pensions income received in 2009 (such as U.S. social security payments).			

3. Expenses and Deductions			
Provide the official RRSP receipt if you contributed to an RRSP in 2009 or the first 60 days of 2010.			
Did you use your automobile to earn employment income or for business purposes? Did you receive an allowance from your employer, if so, how was it calculated (e.g. per kilometre, flat rate, etc.)			T2200 signed by your employer. Total kilometres driven in the year for business purposes. ______ km Total kilometres driven in the year ______ km Total expenses for the following: Gas and oil: $ ___________ Repairs and maintenance: $ ___________ Parking: $ ___________ Car insurance: $ ___________ Interest paid on car loan: $ ___________ Car lease payments paid: $ ___________ If you purchased or leased a new automobile in the year, provide the purchase or lease document. If you disposed of your previous vehicle, provide details.
Did you use your home as an office to generate self-employment income, as a condition of your employment, or in your capacity as a commissioned salesperson? S = self-employed E = employed C = commissioned salesperson			Provide the following items: % of home used as an office: __________ Apartment rent (S,E,C): $ __________ Utilities (S,E,C): $ __________ Repairs / Maintenance (S,E,C): $ _______ Telephone (S,E,C): $ __________ Supplies (S,E,C): $ __________ Strata fees (S,E,C): $ __________ Home insurance (S&C only): $ __________ Property taxes (S&C only): $ __________ Mortgage interest (S only): $ __________
Did you incur child care expenses in 2009? Child care expenses include day care, day camps, and day sports schools where primary goal is to care for children and boarding schools (other than education costs).			Amounts paid for each child including all receipts. Name, Address and S.I.N. of payee: ___________________________________ ___________________________________ ___________________________________
Did you move to a new residence at least 40 kms closer to your new place of work than was your old residence?			Provide details of the places you moved from and to and details of expenses incurred for the move. Indicate details of any reimbursements received.
Did you pay alimony or maintenance to a spouse/former spouse in 2009 pursuant to a pre-May 1, 1997 agreement?			A copy of your divorce/separation agreement (if not previously provided to us) and the amounts paid directly to your former spouse.
Provide receipts for any professional or union dues paid.			
Did you pay interest on money borrowed for investment purposes?			Provide amount paid including a copy of the bank statement or the broker statement.

Are you an employed tradesperson and spent more than $1,000 on tools in 2009 and were not reimbursed?			Provide details of the tools purchased.
Did you incur carrying charges in 2009?			Safety deposit box: Accounting fees: Investment counsel fees: Legal fees: Other:
4. Tax Credits			
Did you or your dependant attend a post-secondary level institution in 2009?			Provide official receipt for tuition fees paid and a Form T2202 or T2202A or TL11A (if outside Canada). Provide receipts for text books purchased.
Are you or a dependant eligible for a disability tax credit?			If yes, provide a completed Form T2201.
Do you intend to claim a tax credit for: - medical expenses; - charitable donations; - federal or provincial political donations			Receipts for medical expenses (for you, your spouse and dependants) incurred. Official receipts for charitable and political donations. **Note that cancelled cheques are not official receipts.**
Did you pay any interest on a Student loan?			Provide a statement from the lending institution of the interest paid in 2009.
Did you use public transit in 2009?			Provide copies of your January 1, 2009 through December 2009 monthly bus passes and receipts or a pass that indicates the cost and provides identification. (Credit is only provide for passes of a duration of one month or longer)
Did you register a dependent child in a sports program that was at least 1 class per week for a period not less than 8 weeks or a children's camp that lasted more than 5 consecutive days?			Provide receipts and details of programs. (Credit is a maximum of $500 per child)
Are you a first time home buyer who bought a home after January 27, 2009 that will be your principal residence?			Provide date of purchase and indicate when, or if, you owned another property at any time prior to purchasing the current property.
Did you purchase goods or pay expenses in relation to renovating your principal residence between January 27, 2009 and February 1, 2010?			Provide a summary of expenditures including a description and cost of each purchase. You should retain all receipts and proof of payment for any expenses claimed.