

APPENDIX A

2009 PERSONAL INCOME TAX RETURN CHECKLIST

INFORMATION REQUIRED INCLUDES:

1. All **information slips** such as T3, T4, T4A, T4A(OAS), T4A(P), T4E, T4PS, T4RIF, T4RSP, T5, T10, T2200, T2202, T101, T1163, T1164, TL11A, B, C and D; T5003, T5007, T5008, T5013, T5018 (Subcontractors), RC62 and corresponding provincial slips.
2. The 2009 Federal Budget proposes to introduce a temporary **Home Renovation Tax Credit** for expenditures made after January 27, 2009 and before February 1, 2010 in excess of \$1,000, to a maximum of \$10,000, resulting in a maximum Federal credit of \$1,350 (\$9,000 x 15%).

Please **provide details** of **renovation costs** (example - carpets, landscaping, additions, fences, painting, etcetera, etcetera).

For details, see www.cra.gc.ca and click on **Home Renovation Tax Credit**.

3. Details of **other income** for which no T slips have been received such as:
 - other employment income (including stock option plans and Election Form T1212),
 - business income,
 - partnership income,
 - rental income,
 - alimony, separation allowances, child maintenance,
 - pensions (certain pension income may now be *split* between spouses - see #36)
 - interest income earned but not yet received - example Canada Savings Bonds, Deferred Annuities, Term Deposits, Treasury Bills, Mutual Funds, Strip Bonds, Compound Interest Bonds
 - professional fees,
 - director fees,
 - scholarships, fellowships, bursaries,
 - replacement properties acquired.
4. Details of **other expenses** such as:
 - employment related expenses - Provide Form T2200 - Declaration of Conditions of Employment,
 - tools acquired by apprentice vehicle mechanics,
 - business and employment purchases like vehicles, supplies, etc.,
 - interest on money borrowed to purchase investments,
 - investment counsel fees,
 - moving expenses - including costs of maintaining a vacant former residence,

- child care expenses,
- alimony, separation allowances, child maintenance,
- safety deposit box fees,
- accounting fees,
- pension plan contributions,
- film and video production eligible for tax credit,
- mining tax credit expenses,
- business research and development,
- adoption related expenses,
- clergy residence deduction information, including Form T1223,
- disability supports expenses (speech, sight, hearing, learning aids for impaired individuals and attendant care expenses),
- tradeperson's tools acquired by an employee,
- public transit passes acquired,
- amounts paid for *programs of physical activity* for children *under age 16* at any time during the year (*under 18* for children with *disabilities*).

5. Details of *other investments* such as:

- real estate or oil and gas investments - including financial statements,
- labour-sponsored funds.

6. Details and *receipts* for:

- Registered Retirement Savings Plan (RRSP) contributions,
- professional dues,
- tuition fees - including mandatory ancillary fees, and Forms T2202, TL11A, B, C and D,
- charitable donations (including publicly traded securities),
- medical expenses (including certain medical related modifications to new or existing home and travel expenses),
- political contributions.

7. Details of *capital gains and losses* realized in 2009.

Also, new rules now permit *rollovers* for *foreign share spin-offs* and various *foreign share reorganizations*.

8. Details of previous *capital gain exemptions* claimed, *business investment losses* and *cumulative net investment loss accounts*.

9. Name, address, date of birth, S.I.N., and province of *residence* on December 31, 2009.

10. *Marital/common-law status* and spouse/partner's income, S.I.N. and birth date.

11. List of *dependants/children* - including their incomes and birth dates.

12. If you or one of your dependants was in full time attendance at a **college or university**, details concerning name of institution, number of months in attendance, tuition fees, income of dependant, Form T2202.
13. Are you **disabled or are any of your dependants** disabled? Provide Form T2201 - disability tax credit certificate. This also includes extensive therapy such as kidney dialysis and certain cystic fibrosis therapy. Also, the **transfer rules** include relatives such as parents, grandparents, child, grandchild, brothers, sisters, aunts, uncles, nephews or nieces.
Persons with **disabilities** also may receive tax relief for the cost of **disability supports** (eg. sign language services, talking textbooks, etc.) incurred for the purpose of **employment or education**.
Also, see #34 for **Registered Disability Savings Plan** information.
14. Details regarding residence in a prescribed area which qualifies for the **Isolated Area Deduction**.
15. Information regarding **child tax benefit** receipts.
16. Details regarding contributions and withdrawals from **Registered Education Savings Plans**.
17. Details regarding **RRSP - Home Buyers' Plan** withdrawals and repayments; **RRSP - Lifelong Learning Plan** repayment.
18. Receipts for 2009 income tax **installments** or, payments of tax.
19. Copy of 2008 personal tax **returns**, 2008 Assessment **Notices** and any correspondence from Canada Revenue Agency (CRA).
20. 2009 **Personalized Tax information** which CRA may have sent you.
21. Do you want your **tax refund or credit** deposited directly to your account in a financial institution? Yes/No.
To start direct deposit, or to change banking information, attach a void personalized cheque or your branch, institution and account number.
22. Details of **carry forwards** from previous years including losses, donations, forward averaging amounts, registered retirement savings plans.
23. Details of **foreign property** owned at any time in 2009 including cash, stocks, trusts, partnerships, real estate, tangible and intangible property, contingent interests, convertible property, etc..
24. Details of **income** from, or **distributions** to, **foreign entities** such as foreign affiliates and trusts.
25. Details of your **Pension Adjustment Reversal** if you ceased employment and were in a Registered Pension Plan or a Deferred Profit Sharing Plan. (T10 Slip)

26. If you provided *in-home care* for a *parent or grandparent* (including in-laws) 65 years of age or over, or an infirm *dependent relative*, a federal tax credit may be available.

Also, the caregiver may claim related *training costs* as a medical expense credit.

27. Interest paid on qualifying *student loans* is eligible for a tax credit.

28. *Retroactive lump-sum payments*

Individuals receiving qualifying retroactive *lump-sum payments* over \$3,000 may be allowed to use a special mechanism to compute the tax.

29. Changes in *family circumstance* that could affect the *Goods and Services Tax Credit*, such as births, deaths, marriages, reaching the age of 19 years, and becoming or ceasing to be a resident in Canada.

30. *Children* of low or middle income parents may be entitled to a *Canada Learning Bond* of \$500 in the initial year and \$100 per year until age 15. Please ask us for details.

31. Do you have any *personal interest expense* - such as on a house mortgage or vehicle?

If so, it may be possible to take steps to convert this into deductible interest. Please ask us for details.

32. An *investment tax credit* is available in respect of each *eligible apprentice* employed in one of the 45 Red Seal Trades. Also, grants are available for apprentices.

33. Have you received the *Universal Child Care Benefit* of \$100 per month for each child under 6 years of age?

34. Commencing in 2008, any person eligible for the *disability tax credit*, or their parent or legal representative, may establish a **Registered Disability Savings Plan** which also receives *government grants*. Please ask us for details.

See #13 for information on **disabilities**.

35. The age limit for *maturing* Registered Pension Plans, Registered Retirement Savings Plans, and Deferred Profit Sharing Plans is *71 years* of age.

36. Spouses may *jointly elect* to have up to 50% of *certain pension income* reported by the *other spouse*. Please ask us for details.

37. Individuals 18 years of age and older may deposit **up to \$5000** into a **Tax-Free Savings Account**. Please ask us for details.

38. Are you a first-time **home buyer** in 2009?

A tax credit based on \$5,000 (@15% = \$750) is proposed for qualifying homes acquired after January 27, 2009.