



March 2024

**PLEASE RESPOND
BY MONDAY MARCH 11, 2024**

To our Clients:

**RE: AIDE-MEMOIRE, INCOME TAX CHECKLIST
YEAR 2023 PERSONAL TAX RETURN**

Please mark **Monday, March 11, 2024**: being the date we plan to commence work on your personal income tax return.

We provide tax preparation service together with the more important aspect of tax planning for individuals and businesses. Our intent is to provide accurate and reliable returns within the April 30th prescribed filing deadline. **Consequently, please arrange to deliver your tax papers to our office on or prior to Monday, March 11, 2024.**

Whilst an early start is an advantage, it is important that you wait until you have received all your tax data before giving us the go-ahead to prepare your return. *To most efficiently process your returns, we prefer that you not bring your information to us in stages. Because of strict filing deadlines, please respond promptly to any requests for information and questions we raise during the preparation process.* If you wish, you may drop off or courier your information to us. If you wish to electronically upload your documents using our secured website, please contact us for details.

For taxpayers who operate a business or who have self-employment income, our firm's "Transaction Template" is available to assist you. "Transaction Template" is a proprietary software operating in an Excel spreadsheet prepared exclusively for clients of our firm. It is user-friendly and is designed to reduce risk of error and save time on your side and ours. Upon request, it will be available without charge and will be e-mailed directly to you.


All individuals, age 16 and over should file a tax return to claim sales tax credits, and all persons, regardless of age, with employment income should file to build RRSP contribution room. It is always preferable, for tax planning purposes, that returns for all members of your family be prepared at the same time.

This checklist is designed to ensure no transactions are overlooked and in particular that no tax deductions are omitted. **Please complete the "Personal and Family Information" on page 2** and return the checklist to us together with the tax information that applies to your situation. We look forward to serving you this year. Please call if questions arise.

A special thank you to those who have found excellence in our tax services and have referred others to us. Growth is good - and we are accepting new clients.

Yours sincerely,

WJ Professional Corporation
Chartered Professional Accountants

By: 
Trevor Jaundoo, CPA, CA

PERSONAL AND FAMILY INFORMATION

TO BE COMPLETED BY ALL CLIENTS

Name: _____

Tel: Residence: _____ Email: _____

Business: _____

Cell: _____

PLEASE UPDATE CHANGES OR COMPLETE IF THIS IS YOUR INITIAL YEAR WITH US

S.I.N. _____ Date of Birth: _____

Address: _____

Are you a Canadian citizen? Yes No Is your spouse/partner a Canadian citizen? Yes NoIf yes, do you authorize the CRA to provide your name, address and date of birth to Elections Canada to update your information on the National Register of Electors. Yes NoAre you an aboriginal person? Yes NoAre you a U.S. citizen, Green Card Holder, or were you, or your parents born in the U.S.? Yes No

Province or territory of residence on December 31: _____

Marital Status: Married Single Common-law Separated Divorced WidowedChange in marital status during the year? Yes No If yes, date of change: _____

Name of spouse/partner: _____

S.I.N.: _____ Date of Birth: _____

Dependants: Under 18 years:

1. Name: _____ Date of Birth: _____

Relationship: _____ S.I.N.: _____

2. Name: _____ Date of Birth: _____

Relationship: _____ S.I.N.: _____

TAX INFORMATION

If this applies to you	Please attach or list the following:	“✓” if attached
1. We did not complete your return last year	<ul style="list-style-type: none"> ◆ A copy of last year’s return..... 	<input type="checkbox"/>
2. If applicable, please include:	<ul style="list-style-type: none"> ◆ Copy of any foreign tax returns filed and any associated tax assessments..... ◆ If we are not preparing your spouse or common law partner’s personal tax return, please provide their return for review and tax planning..... ◆ Other transactions, information and documents that you believe might affect your return..... ◆ If you would like your tax refund deposited directly into your account and if you have not already registered for direct deposit, attach a void cheque..... ◆ Copy of your statement of instalments paid for the year..... 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
3. Employment and pension earnings	<ul style="list-style-type: none"> ◆ T4 Slips..... ◆ Pension and retiring allowance: T4A, T4 (OAS) & T4A (P), T4RSP, T4RIF, T4A-RCA, T10 slips..... ◆ Income from US and other foreign sources..... ◆ For expenses, a completed form T2200 signed by your employer, (please call us if you need this form) together with a list of your expenses (e.g. auto, supplies, interest, office-in-home). If your employer is a HST registrant, please indicate which expenses include HST..... ◆ Eligible Educator School Supply Tax Credit – please provide receipts (up to \$1,000) for eligible school supplies purchased in the year used or consumed in the school or regulated childcare facility in the performance of your employment. Please also provide a certification from your employer attesting to the eligible supplies expense. ◆ T1223 Clergy Residence Deduction form..... ◆ If you spent more than 200 hours acting as a volunteer firefighter or a search and rescue volunteer, please provide details..... 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
4. RRSP	<ul style="list-style-type: none"> ◆ Official receipts for contributions up to February 29th of the subsequent year..... ◆ Details of withdrawal of funds from RRSP plan (T4RSP)..... ◆ Amount of RRSP contributions to be designated as a repayment of your Home Buyers Plan or Lifelong Learning Plan..... 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

5. Medical – not covered by OHIP or private insurance	<ul style="list-style-type: none"> ◆ Original receipts for medical expenses (for yourself, your spouse and dependents). You may call your drugstore where you fill your prescriptions and ask for a print out for the year..... ◆ Any incurred costs to access medical intervention required in order to conceive a child which was not previous allowed as a medical expense (can go back 10 years).... ◆ Insurance reimbursement receipts..... ◆ Private health care insurance premiums, including out of country travel premiums..... ◆ Costs of attendant care, nursing home expenses, etc..... ◆ Name of parent/grandparent over 65 years you cared for in your home, and their net income..... ◆ Worker’s compensation benefits..... 	<div style="display: flex; flex-direction: column; align-items: center; gap: 10px;"> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </div>
6. Disability	<ul style="list-style-type: none"> ◆ If this is your first year claiming a disability credit, you must complete form T2201 (call us for one). In the case of a dependant, please indicate name, relationship to you, birth date and infirmity..... ◆ Disability supports expenses (speech, sight, hearing, learning aids) for impaired individuals and attendant care expenses ◆ Home Accessibility Tax Credit – Certain expenditures (up to \$10,000) may be eligible for a tax credit if made in relation to a renovation or alternation of your home to enhance mobility or reduce the risk of harm for an individual who is either, eligible for the Disability Tax Credit, or 65 years of age or older at December 31, 2020. Examples are wheelchair ramps, walk-in bathtubs, wheel-in showers and grab bars, etc..... ◆ Individuals with Type 1 diabetes will be effectively deemed eligible for the disability tax credit. While this change was legislated in 2022, it is retroactive to 2021 and subsequent years. ◆ NEW! Multi-generational home renovation tax credit – certain expenditures (up to \$50,000.00) incurred in 2023 may be eligible for a tax credit to assist with the cost of renovating an eligible dwelling to establish a secondary unit that enables a qualifying individual (a senior or an adult who is eligible for the disability tax credit) to live with a qualifying relation. 	<div style="display: flex; flex-direction: column; align-items: center; gap: 10px;"> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </div>
7. Donations	<ul style="list-style-type: none"> ◆ Original official charitable and political receipts. The receipt must include the registration number of the charity..... 	<div style="display: flex; flex-direction: column; align-items: center; gap: 10px;"> <input type="checkbox"/> </div>
8. Professional and union dues	<ul style="list-style-type: none"> ◆ Official Receipts..... 	<div style="display: flex; flex-direction: column; align-items: center; gap: 10px;"> <input type="checkbox"/> </div>
9. Children	<ul style="list-style-type: none"> ◆ Amount paid for childcare together with name, address and Social Insurance Number of each caregiver. For summer camps, name, amount paid & number of weeks in attendance..... ◆ Adoption related expenses..... 	<div style="display: flex; flex-direction: column; align-items: center; gap: 10px;"> <input type="checkbox"/> <input type="checkbox"/> </div>

10. Students	<ul style="list-style-type: none"> ◆ Official tuition receipts (form T2202A or form TL11A, B, C and D for foreign universities) for payments for you and your dependants (minimum \$100 to each designated educational institution). Have student sign back of form T2202A if tax credit is transferable to parent or spouse..... ◆ Interest paid on student loans..... 	<input type="checkbox"/> <input type="checkbox"/>
11. Employment insurance benefits	<ul style="list-style-type: none"> ◆ T4E slip..... 	<input type="checkbox"/>
12. Social Assistance	<ul style="list-style-type: none"> ◆ T5007 slip..... 	<input type="checkbox"/>
13. Business or self-employment income	<ul style="list-style-type: none"> ◆ Financial Statement(s) or list of revenues & expenses for (indicate whether HST is included or excluded): product purchases, sub-contract, direct wages, advertising, licenses, dues, memberships, subscriptions, delivery, insurance, interest, maintenance and repairs, business meals and entertainment, office supplies, computer services and internet charges, legal and accounting, rent, travel, telephone, convention and training (Copy of our Transaction Template is available to assist you) including all amounts received from the sharing economy, such as AirBnB, VRBO, Uber, etc..... ◆ Other income not reported in slips including director fees, etc. ◆ T5018 Slips for subcontractors..... ◆ Capital assets (land, buildings, furniture, equipment, etc) additions and disposals in the year..... ◆ Copy of HST return and amount of HST instalments paid during the year..... ◆ Letter showing registration for Employment Insurance special benefits..... ◆ Tools acquired by tradespersons and eligible apprentice mechanics..... ◆ Internet Business Activities – If you have business, professional, farming or fishing income please indicate whether you have internet business activities. According to CRA, internet business activities include any activity where you earn income from your webpages, websites or Apps. If yes, please provide the website address and the percentage of income generated from the internet 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
14. Workspace in the home	<ul style="list-style-type: none"> ◆ Portion of home floor space used for business purposes and total floor space..... ◆ Total costs for the year for entire house: heat, electricity, home insurance and repairs to entire house, property tax, rent and mortgage interest..... ◆ If the space was not used exclusively for business/employment purposes, provide the approximate time it was used for business/employment purposes. 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

15. Automobile expenses – for employed and self-employed persons	Km's driven for business use and total km's..... ◆ Total costs for year of gas, oil, wash, car insurance, license, interest, maintenance and repair, auto club, express toll road, parking..... ◆ Cost of car acquired in the year or lease cost. If leased, list price.....	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
16. Marketable securities and portfolio investments, including: Investment income and expenses (interest, dividends and mutual fund income) and gain and losses on sales.	◆ T3,T5, T4PS, T101, T1163, T600, T5008 & T5013 slips ◆ Statements for every month of the year from your financial planner setting out: -Details of foreign source income, including tax withheld at source..... -Accrued interest on compounded investments (e.g. Canada Savings Bonds, Deferred Annuities, Term Deposits, Treasury Bills, Mutual Fund, Strip Bonds, and Compound Interest Bonds). For each investment: date issued, date acquired (if different), date of maturity, face value..... -Labour sponsored funds, T5006 slips..... -Any foreign property which you own costing between CAN\$100,000 & CAN\$250,000 at any time during the year - foreign property with a total cost of more than \$250,000 at any time during the year. Detailed list of all income and capital gains during the year. (Foreign property includes foreign investments in your Canadian brokerage accounts, e.g. foreign equity bonds and mutual funds which are outside your RRSP and RRIF)..... ◆ Details of cash, stocks, digital currency, trusts, partnerships, real estates, tangible and intangible property, contingent interests, convertible property..... ◆ Investment counsel fees paid or charged to your account..... ◆ Any other investments including oil and gas, etc..... ◆ Accounting fees, legal fees, management fees, interest paid to earn investment income.....	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
17. Capital gains and losses on sale of real estate and other capital property including stocks, bonds and investment funds	◆ Description of property, sale proceeds and date of sale, original purchase documentation, selling costs..... ◆ Details on stock option plans and Election Form T1212.....	<input type="checkbox"/> <input type="checkbox"/>
18. Tax shelters	◆ T102, T5003, T5004,T5013, T1-CP slips. The tax shelter number must be indicated. (Financial statements are advantageous but not required).....	<input type="checkbox"/>
19. Joint ownership of securities, mutual funds or real estate with your spouse, parents or adult children	◆ Details of your accounts and name of beneficial owners.....	<input type="checkbox"/>

20. Partnership	<ul style="list-style-type: none"> ◆ T5013 slips, or financial statements & tax information if you have not been provided with a T5013 slip..... ◆ Details of expenses incurred outside of the partnership (e.g. auto, supplies, interest, in-home-office). If the partnership is a HST registrant, please indicate which expenses include HST..... 	<input type="checkbox"/> <input type="checkbox"/>
21. Rental property	<ul style="list-style-type: none"> ◆ For each property, details of gross rental revenue and related expenses (advertising, condo fees, insurance, interest, maintenance, repairs, taxes, utilities, etc.) ◆ Additions & disposals of capital assets (land, buildings, furniture, equipment, etc.) in the year..... ◆ Portion of property used for personal purposes..... 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
22. Disposition of principal residence and investments	<ul style="list-style-type: none"> ◆ Provide description of property, proceeds of disposition, address of the property, the year you acquired the property, the date dispose, the cost of the property and expenses for disposal..... ◆ Indicate if you have a change-in-use of your property. This could include, for example, converting some or all of your principal residence into an income-earning property, such as a rental suite. It could also include converting a property used for short-term rentals, such as Airbnb or VRBO, to long-term rentals. ◆ Effective January 1, 2023, all gains arising from the disposition of rental property (including rental property and assignment sales) owned for less than 365 days are deemed to be business income unless a particular exception is met (such as the disposition being due to a death, separation, birth, safety issue, illness/disability, employment change, insolvency, or involuntary disposition). If a disposition occurred within 365 days, provide a reason for the disposition. 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
23. First time home buyer	<ul style="list-style-type: none"> ◆ Information pertaining to the purchase of a new home to claim the first-time home buyer's amount..... 	<input type="checkbox"/>
24. Alimony and child support	<ul style="list-style-type: none"> ◆ Details of amounts paid or received, including amounts paid to third parties (for example, mortgage payments made by you on behalf of your former spouse)..... ◆ Copy of your divorce/separation agreement or court order if we do not have one on file..... ◆ Legal expenses paid..... 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
25. Moving expenses, if you began a new job or changed your work location at least 40 km's	<ul style="list-style-type: none"> ◆ Expenses summary including amounts & dates paid. If these are not available, cancelled cheques..... 	<input type="checkbox"/>

26. U.S. connections	<ul style="list-style-type: none"> ◆ Number of days employed in the U.S. or contracted business in the U.S. during the year and prior 2 years..... ◆ Social Security Number or ITIN Number..... ◆ City and State..... ◆ US source income and expenses in US \$ and CDN \$..... ◆ Property owned in the U.S..... ◆ Whether you are a US citizen living in Canada, or a green card holder..... ◆ Statements of RRSP accounts for the year of US citizens..... 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
27. You are an executor of an estate of an deceased taxpayer	<ul style="list-style-type: none"> ◆ Will..... ◆ Death certificate..... ◆ List of assets at date of death at fair market value, indicating percentage ownership of each asset..... 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
28. Other deductions, tax credits	<ul style="list-style-type: none"> ◆ Mining tax credit expenses..... ◆ Details regarding residence in a prescribed area which qualifies for the Northern Residents Deduction..... ◆ Film and Video production expenditures eligible for tax credit ◆ Scientific research and experimental development expenses... ◆ Purchased or leased a zero-emissions vehicle (on or after May 1, 2019)..... 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
29. Labour Mobility Deduction	<ul style="list-style-type: none"> ◆ A deduction for up to \$4,000 of certain personally-incurred travel and temporary lodging expenses for employed tradespeople and apprentices in the construction industry that perform duties at a temporary work location. ◆ To qualify, the employee must not also receive a non-taxable allowance or be reimbursed by their employer in respect of these cost. 	<input type="checkbox"/> <input type="checkbox"/>
30. Canada Training credit	<ul style="list-style-type: none"> ◆ Work-related tuition and training fees for individuals aged 25 to 64 years of age. ◆ Please provide receipts for tuition or training fees..... 	<input type="checkbox"/> <input type="checkbox"/>
31. Digital News Subscription Tax Credit	<ul style="list-style-type: none"> ◆ A non-refundable tax credit based on up to \$500 of amounts paid for a qualifying digital news subscription..... 	<input type="checkbox"/>
32. Underused Housing Tax (UHT)	<ul style="list-style-type: none"> ◆ The UHT is an annual 1% tax intended to apply to the value of residential real estate owned by non-residents that is considered to be vacant or underused. However, many Canadian individuals on the title of a residential property on December 31 may also need to file UHT returns. This can occur if a person is holding the property in trust for another (such as when a person is on title but is not the true owner) or if a person is holding a property as a partner for a partnership. NEW! The government has proposed changes that would exclude many of these individuals from filings for the 2023 year (i.e. for those on title as of December 31, 2023). However, the relieving measures are not proposed to apply to those on title for the 2022 year. Filings for both the 2022 and 2023 years are due on April 30, 2024. 	<input type="checkbox"/>

