



2011 PERSONAL INCOME TAX RETURN CHECKLIST

1. All **information slips** such as:
 - Mutual funds and trusts [T3];
 - Employment related [T4, T4A, T4E, T4PS]
 - Pension related [T4A(OAS), T4A(P), T4RSP, T4RIF]
 - Interest and dividends [T5];
 - Other [T101, T10, T2200, T2202, T1163, T1164, TL11A, B, C, and D; T5003, T5007, T5008, T5013, T5018 (Subcontractors), RC62 and corresponding provincial slips.

2. 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 #35); U.S. and German Social Security Pensions have special rules.
 - 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.

3. Details of **other expenses** such as:
 - Employment related expenses - Provide Form T2200 "Declaration of Conditions of Employment" signed by your employer;
 - 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);
 - Tradesperson'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**);
 - Legal fees to enforce spousal support.

Up to **\$500** may be claimed for both a **fitness** and an **arts** tax credit. The types of programs that qualify are **very broad**.

4. Details of **other investments** such as:
 - Real Estate or oil and gas investments - including financial statements;
 - Labour-sponsored funds.
5. Details and **receipts** for:
 - Registered Retirement Savings Plan (RRSP) contributions;
 - Professional dues;
 - Tuition fees for both **full-time** and **part-time** courses for you or a dependant - including mandatory ancillary fees, and Forms T2202, TL11A, B, C and D;
 - Charitable donations (including publicly traded securities);
 - Medical expenses for you or a dependent person (including certain medical related modifications to new or existing home and travel expenses). Note that purely cosmetic procedures do not qualify after March 4, 2010;
 - Political contributions
6. Details of **capital gains and losses** realized in 2011.
7. Details of previous **capital gain exemptions** claimed, **business investment losses and cumulative net investment loss accounts**.
8. Name, address, date of birth, S.I.N., and province of **residence** on December 31, 2011.
9. **Marital/common-law status** and spouse/partner's income, S.I.N. and birth date.
10. List of **dependants/children** - including their incomes and birth dates.
11. If you or one of your dependents was in full time attendance at a **college or university**, details concerning name of institution, number of months in attendance, tuition fees, income of dependent, Form T2202.
12. Are you **disabled or are any of your dependents** 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 #33 for the **Registered Disability Savings Plan** information
13. Details regarding residence in a prescribed area which qualifies for the **Isolated Area Deduction**.
14. Information regarding **child tax benefit** receipts.
15. Details regarding contributions and withdrawals from **Registered Education Savings Plans**.
16. Details regarding **RRSP - Home Buyers' Plan** withdrawals and repayments; **RRSP Lifelong Learning** repayment.
17. Receipts for 2011 income tax **installments** or payments of tax.
18. Copy of 2010 personal tax **returns**, 2010 Assessment **Notices** and any correspondence from Canada Revenue Agency (CRA).
19. 2011 **Personalized Tax Information**, which CRA might have sent you.
20. 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.



21. Details of **carry forwards** from previous years including losses, donations, forward averaging amounts, registered retirement saving plans.
22. Details of **foreign property** owned at **any time** in 2011 including cash, stocks, trusts, partnerships, real estate, tangible and intangible property, contingent interests, convertible property, etc.
23. Details of **income** from, or **distributions** to, **foreign entities** such as foreign affiliates and trusts.
24. 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)
25. 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.
26. Interest paid on qualifying **student loans** is eligible for a tax credit.
27. **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.
28. Changes in **family circumstances** that could affect the **GST/HST Tax Credit**, Such as births, deaths, marriages, reaching the age of 19 years, and becoming or ceasing to be a resident in Canada.
29. **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.
30. 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.
31. An **investment tax credit** is available in respect of each **eligible apprentice** employed in one of the 45 Red Seal Trades. Also, a **\$1,000 grant** is available for first and second year apprentices effective **January 1, 2007**.
32. Have you received the **Universal Child Care Benefit** of **\$100 per month** for each child under **6 years** of age?
33. Any person eligible for the **disability tax credit**, or their parent or legal representative, may establish a **Registered Disability Savings Plan** which receives **government grants**. Please ask us for details. See # 12 for information on **disabilities**.
34. The age limit for **maturing** Registered Pension Plans, Registered Retirement Savings Plans, and Deferred Profit Sharing Plans is **71 years** of age.
35. Spouses may **jointly elect** to have up to 50% of **certain pension income** reported by the **other spouse**. Please ask us for details.
36. Individuals 18 years of age and older may deposit **up to \$5000** per year into a **Tax Free Savings Account** commencing in 2009. Please ask us for details.
37. Are you a first-time **home buyer** in 2011? A tax credit based on \$5,000 (@15% =\$750) is available for qualifying homes acquired after January 27, 2009.
38. If required income or Forms have **not been reported** in the past to the CRA, a **Voluntary Disclosure** to the CRA may be available to avoid penalties. Contact us for details.
39. Commencing July 2010, the law is changed to allow two eligible individuals who **share custody** after a **relationship breakdown** to share the Canada Child Tax Benefit, Universal Child Care Benefit, and the GST/HST Credit in respect of the child.



40. Are you a **U.S. Citizen, Green Card Holder**, or were you, or your parents **born in the United States**?
You likely have U.S. filing obligations.
41. Do you have, or share, **custody** of a **child** after a relationship breakdown? You may be entitled to the
CCTB, UCCB and GST/HST credit.

