



2022 PERSONAL INCOME TAX RETURN CHECKLIST

We cannot E-File without permission in advance. We will provide E-file forms for signature upon completion of personal tax returns. A copy of the form must be signed by each individual taxpayer for whom we prepare a personal tax return as we are required to maintain one form on file for each return we E-File. For example, if we prepare tax returns for a family of 4, each member of the family must sign a form to electronically file. If a taxpayer is required to file a Quebec return the taxpayer is required to sign a form for each federal and Quebec filing.

Please review the attached checklist to ensure that you have received all information before submitting your tax information to us. To ensure that your return is processed on a timely basis, please return this completed package with your tax information to us by March 31, 2023 (earlier is preferred). It is important that you complete the attached checklist and the applicable schedules to help ensure that your return is accurate and complete. If you are providing income tax information for the preparation of a personal tax return for a deceased individual, please contact our office or visit our website to access the supplementary "Deceased Taxpayer Checklist". If you are unsure about any of the information below, do not hesitate to include additional documentation.

Our 2022 Personal Income Tax Return Checklist is also available on our website at www.hwllp.ca, under Library and Tax Checklists. To assist us in maintaining our distribution list, we request that you note any changes to your personal information below and return it to us with your tax information.



PERSONAL DETAILS (Please note changes from 2021. New clients please complete fully.)
 Name(s) of taxpayers for whom tax returns are prepared:

Name	Social Insurance Number	Date of Birth YYYY/MM/DD	Email Address (for each person)

Present Address: _____

Telephone Number(s): _____

Preferred Method of Communication: Email Telephone

Marital Status: Single Married Common-law Divorced Separated Widowed

Province of Residence on December 31, 2022: _____

Foreign Property Reporting

Did you own or hold foreign property for the purposes of earning income at any time in 2022 with a total cost of more than CAD \$100,000? Examples of foreign property include foreign real estate (except exclusively held for personal use), shares of foreign corporations held in Canadian or foreign brokerage accounts, foreign bank accounts, etc.

YES **NO**

Elections Canada

Are you a Canadian citizen? **YES** **NO**

Do you agree to the CRA providing your name, address, and date of birth to Elections Canada to help keep up to date your information currently on the National Register Elections of Electors?

YES **NO**

Are you a US Citizen or do you hold a US Green Card?

YES **NO**

CRA Online Mail

Are you registered for CRA Online Mail? If you are registered for CRA Online Mail, you must also be registered for CRA's MyAccount services and **you will no longer receive any paper mail from the Canada Revenue Agency.**

YES **NO**



Cryptocurrency

At any time during 2022, did you receive, sell, exchange, or otherwise dispose of any financial interest in any cryptocurrency. *If yes*, please provide details of all transactions that occurred in 2022, and a summary of your holdings.

YES NO

Other Matters

Have you paid income tax instalments to CRA for 2022?

YES NO

If yes, provide us with the balance in your account: _____

Have you paid income tax instalments to Revenu Quebec for 2022?

YES NO

If yes, provide us with the balance in your account: _____

Unless we prepare their returns, provide us with your spouse's and dependents' 2022 net income from line 236 of their T1 return: _____.

This information is pertinent for determining the transfer of credits and deductions between spouses and dependents such as: tuition, medical, child care, etc.

If we have not prepared your return in the past, provide us with a copy of your 2021 tax return

Provide a copy of your 2021 notice of assessment and notice of reassessment, if applicable



2022 INCOME TAX DETAILS (check and submit applicable documents)

- T3 slips for investment income from a trust or mutual fund
- T4 for employment income and commissions
- T4A(OAS) old age pension, T4A(P) Canada pension
- T4A for other income¹
- T4E slips for Employment Insurance benefits
- T4RSP, T4RIF, completed T3012A slips for withdrawals from an RRSP or RRIF
- T5 slips for investment income
- T5007 for Worker's Compensation receipts
- T5008 Statement of Securities Transactions
- T5013 Statement of Partnership Income
- T5018 Statement of Contract Payments (for amounts received)
- Capital gain/loss schedule if you disposed of capital property (shares, bonds, real estate, etc.) in 2022 and related documents (including investment advisor's transaction slips and statements). Please feel free to provide your investment advisor's contact information such that we can contact them on your behalf:

Investment Advisor's Name: _____

Investment Advisor's Contact Information: _____

- If you are engaged in a **self-employed business**, please complete the attached schedules as applicable: *2022 Self-Employed Business Worksheet*, *2022 Motor Vehicle and Home Office Worksheet*.
- If you are self-employed and an **HST** registrant, please advise if you require our assistance in preparing the **HST** return. If you have prepared the return, please provide a copy for our records
- I am between 65 and 70 years of age, self-employed, and would like to opt-out of paying into **CPP**.
- If you own rental properties, please complete the attached schedule: *2022 Rental Income Worksheet*. Please complete a separate schedule for each rental property.
- Details of **spousal, maintenance or child support** received.

¹ Government benefits such as the Canada Recovery Caregiving Benefit (CRCB), Canada Recovery Benefit (CRB), and the Canada Recovery Sickness Benefit (CRSB) will be reported on a T4A slip.



- Details of **foreign income** and **foreign taxes** paid
- Details of **Canada Savings Bonds** (including series number) and other interest-bearing investments.
- Details of **stock options exercised** in 2022, including the fair market value of the stock when exercised, the amount paid by you on exercising the options and the date of exercise.

DEDUCTIONS AND CREDITS

In order to claim deductions and credits on your personal income tax return, we require official receipts. If you are unable to locate the receipts at the time of filing and subsequently find them after the return has been filed, a T1 Adjustment can be filed to claim the deduction or credit.

- Support and maintenance payments to a former partner, or child support paid in the year, which are made pursuant to a court order or a written agreement²
 Name of recipient: _____
 SIN: _____
 Address: _____

- Child care expense receipts which include the name, address and social insurance number of the caregiver

- For children 17 or under, please provide their social insurance number and date of birth

Child Name _____ : SIN: _____ DOB: _____

Child Name _____ : SIN: _____ DOB: _____

Child Name _____ : SIN: _____ DOB: _____

If the child does not have a social insurance number, please provide a copy of their birth certificate

- Charitable donation receipts
- Political contribution receipts
- Form T2200 Declaration of Employment Conditions - Office and Employment Expenses if you are an employee and entitled to deduct employment expenses³
 - If you are eligible to deduct employment expenses, please complete the attached schedule: 2022 Employment Expense Worksheet and 2022 Motor Vehicle and Home Office Worksheet, if applicable.

² Please provide a copy of your separation agreement for retention in our files if you have not previously done so.

³ This for **must be signed by your employer**. Also, please provide details of your employment expenses including tradeperson and apprentice tools and complete the attached Employment Expense Worksheet and Motor Vehicle and Home Office Worksheet, if applicable.



- Disability tax credit and any related medical expense information⁴
- Medical and dental bills for yourself, spouse and dependents⁵
- First-time home purchase supporting documentation. Please refer to "Tax Highlights for the 2022 Personal Tax Season" for more information on the first-time home buyers' tax credit
- Home accessibility tax credit supporting invoices. Please refer to "Tax Highlights for the 2022 Personal Tax Season" for more information
- Interest paid on investment loans requires a letter or statement from the lending institution stating the purpose of the loan and the amount of interest paid
- Interest paid on loans under the Canada Student Loan Act or provincial equivalent. You should receive a statement from the lender indicating the amount of interest paid on your student loan
- Total rent or property taxes paid in Ontario for the Ontario Trillium Benefit. Please indicate the address, and the landlord/municipality to whom payment was made. Please provide a rent receipt issued by your landlord or a copy of the property tax statement, including proof of payment, for 2022, as applicable
- Receipts for professional or union dues paid
- Receipts for public transit passes purchased for service in 2022 in Ontario if you are 65 years of age or older at the beginning of 2022 and lived in Ontario on December 31, 2022.
- RRSP contribution receipts for 2022 and the first 60 days of 2022. Also, please include details of Home Buyer's Plan and Lifelong Learning Plan repayments and any pension adjustment reversals
- Are you a teacher or early childhood educator? Please provide invoices to support your eligible educator school supplies for the tax credit. You should also provide a written certificate from your employer certifying your eligibility for the credit
- Form T2202A Tuition Fees Certificate for yourself, your spouse, or dependents⁶
- Digital News Subscription Tax Credit receipt for amounts paid to a Qualifying Canadian Journalism Organization (QCJO) for subscription costs to Canadian Digital News Media
- Receipts for the Ontario StayCation Tax Credit. Please refer to "Tax Highlights for the 2022 Personal Tax Season" for more information.

⁴ If you, your spouse or a dependent are eligible to claim the disability tax credit and are claiming the credit for the first time or renewing your claim, please provide form T2201 completed by a medical doctor. You may also be eligible for other credits, such as the Canada Caregiver Amount.

⁵ Please note that if you have a significant number of prescriptions during the year, most pharmacies can provide a summary of prescriptions filled from January 1, 2022 to December 31, 2022, upon request. These summaries are preferable to individual receipts.

⁶ Please note that the T2202A includes the total eligible tuition fees paid during the year. Most educational institutions provide a copy of the T2202A online. All other proof of payment for tuition is insufficient. For transfer of tuition credits from your spouse or children, please ensure that form T2202A is signed by the transferee (the student). We will complete the fields for the amount transferred as part of the preparation of your return.



HOME OFFICE EXPENSES FOR EMPLOYEES DUE TO COVID-19

If you are eligible to claim home office expenses due to COVID-19, please choose a calculation method below. Details of eligibility requirements can be found in our insert titled "Eligibility and Deductibility of Home Office Expenses Due To COVID-19":

- Option 1: Temporary Flat Rate Method
- Represents \$2 for each day worked at home due to COVID-19, up to a maximum of \$500.
 - No supporting documentation is required
 - Please provide number of days worked from home: _____

- Option 2: Detailed Method (please complete the Home Office worksheet for your expenses)
- Form T2200s must be completed by the employer and supporting documents kept

PRINCIPAL RESIDENCE EXEMPTION

Have you sold a personal residence in 2022 or converted a personal residence into an income earning property in the year? The sale of a principal residence is required to be reported even if the property is fully exempt from tax. A late-filing penalty can be imposed of \$100 per month multiplied by the number of months late, to a maximum of \$8,000.

YES NO

If you have sold a principal residence or converted a personal residence into an income earning property, please provide the following:

Year of Purchase _____

Address of the property _____

Cost base of the property _____

Proceeds of disposition _____

The years in which this property was your principal residence _____

Was the property jointly owned or 100% owned by one person. If jointly owned please indicate the ownership split. _____

Do you own any secondary/vacation properties during the same period. Please note that only one property can be designated per year YES NO

If you owned two properties, please provide the cost base, address, year of purchase, and estimated fair market value of the property to make a determination for which property it would be advantageous to claim the principal residence exemption on

If a change in use occurred during the year, the fair market value at the time of change _____



2022 SELF-EMPLOYED BUSINESS WORKSHEET

Business name _____

Are you registered for the GST/HST? **YES** **NO**

If yes, please provide your GST/HST registration number _____

Have you filed your 2022 GST/HST return(s)? (Provide Copy) **YES** **NO**

GST/HST reporting methods: **Quick** **Regular**

Do you require us to prepare your GST/HST return? **YES** **NO**

INCOME

Sales, commissions, fees (exclude GST/HST) \$ _____

Sales adjustment for GST/HST - Quick Method⁹ \$ _____

TOTAL INCOME (A) \$ _____

COST OF GOODS SOLD

Opening Inventory \$ _____

Purchases and other costs incurred during the year \$ _____

Less: closing inventory \$ _____

TOTAL COST OF GOODS SOLD (B) \$ _____

GROSS PROFIT

(A-B) = C \$ _____

EXPENSES (BUSINESS PORTION ONLY)

Advertising \$ _____

Meals and entertainment¹⁰ Total costs _____ x 50% \$ _____

Bad Debt \$ _____

Insurance \$ _____

Interest and bank charges \$ _____

Business taxes, fees, licenses, membership fees \$ _____

Office expenses \$ _____

Supplies \$ _____

Legal, accounting and other professional fees \$ _____

Hendry Warren accounting fees \$ _____

Management and administration fees \$ _____

Rent (excluding home office) \$ _____

⁹ This amount can be computed by HENDRY WARREN LLP on your behalf.

¹⁰ The deductible portion of meals and entertainment costs was 50% throughout 2022



Maintenance and repairs	\$ _____
Salaries, wages and benefits	\$ _____
Property taxes (excluding home office)	\$ _____
Travel	\$ _____
Telephone and utilities (excluding home office)	\$ _____
Deliver, freight and express	\$ _____
Motor vehicle (complete Motor Vehicle Worksheet)	\$ _____
Capital cost allowance ^{11,12}	\$ _____
Home office costs (complete Home Office Worksheet)	\$ _____
Health and dental insurance premiums ¹³	\$ _____
Other: _____	\$ _____

TOTAL EXPENSES (D) \$ _____

NET INCOME

(C-D) \$ _____

¹¹ This amount can be computed by HENDRY WARREN LLP on your behalf.

¹² Please provide details of any capital asset purchases or disposals (automobile, computer, hardware and software, equipment, furniture, etc.) during 2022, including the cost and applicable taxes, net of any HST Input Tax Credits claimed or sale proceeds.

¹³ Please provide details of coverage and premiums



2022 MOTOR VEHICLE AND HOME OFFICE WORKSHEET

MOTOR VEHICLE

HOME OFFICE

Make of Vehicle: _____

Total Kilometers travelled in 2022	(E)	_____	Total square footage of home	(J)	_____
Kilometers related to business travel ¹⁴	(F)	_____	Footage related to home office	(K)	_____
Business use percentage	(F/E)=G	_____	Business use percentage	(K/J)=L	_____

EXPENSES¹⁵

Fuel and oil	\$ _____
Interest on financing	\$ _____
Vehicle Insurance	\$ _____
License and registration	\$ _____
Maintenance and repairs	\$ _____
Leasing costs ^{17,18}	\$ _____
Capital cost allowance ^{17,18}	\$ _____
Other: _____	\$ _____
TOTAL EXPENSES	(H) \$ _____
PERCENTAGE – BUSINESS USE	(G) _____
BUSINESS PORTION	(HxG)-I _____

EXPENSES¹⁵

Heat	\$ _____
Electricity	\$ _____
Insurance	\$ _____
Maintenance and repairs	\$ _____
Mortgage Interest ¹⁶	\$ _____
Property tax	\$ _____
Rent	\$ _____
Other: _____	\$ _____
TOTAL EXPENSES	(M) \$ _____
PERCENTAGE – BUSINESS USE	(L) _____
BUSINESS PORTION	(MxL)=N _____

¹⁴ A record of automobile business kilometers traveled would be required to satisfy any CRA queries

¹⁵ Expenses should include GST/HST if you use the quick method. Otherwise, expenses should be listed excluding the GST/HST. If you are registered for the regular method and would like our assistance preparing your GST/HST return, please include a summary of GST/HST paid for the purposes of claiming Input Tax Credits.

¹⁶ Only the interest portion of the mortgage payments are deductible. It is therefore necessary to exclude the principal portion.

¹⁷ This amount can be computed by HENDRY WARREN LLP on your behalf.

¹⁸ The restriction on capital cost allowance claims for passenger vehicles acquired in 2022 is \$30,000 plus applicable taxes. The maximum deductible monthly lease cost is \$800 plus applicable taxes. Taxes should be net of any GST/HST Input Tax Credits claimed.



2022 EMPLOYMENT EXPENSES

EXPENSES INCURRED TO EARN SALARY OR COMMISSION INCOME

EXPENSES INCURRED TO EARN COMMISSION INCOME ONLY

Traveling expenses other than entertainment expenses

Food _____ x 50% \$ _____

Lodging expenses \$ _____

Other Travel expenses \$ _____

Parking \$ _____

Supplies \$ _____

Stationary \$ _____

Telecommunications \$ _____

Other _____ \$ _____

Other Expenses

Salaries paid to a substitute or assistant \$ _____

Office Rent \$ _____

Total expenses incurred to earn salary or commission \$ _____

Legal and accounting fees other than for recovering a salary or for establishing the right to a salary

\$ _____

Advertising and promotion \$ _____

Entertainment Expenses

Food \$ _____

Tickets and entrance fees \$ _____

Other _____ \$ _____

Entertainment Expenses TOTAL \$ _____

X 50% \$ _____

Other Expenses

Licenses \$ _____

Rental of office equipment \$ _____

Training costs \$ _____

Travel fare \$ _____

Other _____ \$ _____

Total expenses incurred to earn commission income only \$ _____

