



2021 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, 2022 (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 2021 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 2020. 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, 2021: _____

Foreign Property Reporting

Did you own or hold foreign property for the purposes of earning income at any time in 2021 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 2021, 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 2021, and a summary of your holdings.* **YES NO**



2021 INCOME TAX DETAILS (✓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 2021 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: **2021 Self-Employed Business Worksheet**, **2021 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: **2021 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 2021, 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 agreement ²

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

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



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: 2021 Employment Expense Worksheet and 2021 Motor Vehicle and Home Office Worksheet, if applicable.

⁴
Disability tax credit and any related medical expense information

Medical and dental bills for yourself, spouse and dependents⁵

First-time home purchase supporting documentation. Please refer to “Tax Highlights for the 2021 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 2021 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 2021, as applicable

Receipts for professional or union dues paid

Receipts for public transit passes purchased for service in 2021 in Ontario if you are 65 years of age or older at the beginning of 2021 and lived in Ontario on December 31, 2021.

RRSP contribution receipts for 2021 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

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

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, 2021 to December 31, 2021, 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 2021 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 _____



OTHER MATTERS

Have you made income tax instalments for 2021? **YES** **NO**

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

If we have not prepared your return in the past, provide us with a copy of your 2020 tax return

Unless we prepare their returns, provide us with your spouse's and dependents' 2021 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.

Provide a copy of your 2020 notice of assessment and notice of reassessment, if applicable



2021 RENTAL INCOME WORKSHEET

Property Address: _____

Ownership Percentage: _____

Type of Property: **Residential** **Commercial**

If commercial, are you registered for GST/HST? **Yes** **No**

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

Have you filed your 2021 GST/HST return? (Provide Copy) **Yes** **No**

Do you require us to prepare your GST/HST return? **Yes** **No**

If you purchased capital property, please indicate the date of each capital property purchased.

Date: _____

Please calculate all amounts on a gross basis and we will adjust for your individual ownership percentage.

INCOME

Gross rents

\$ _____

EXPENSES

Advertising

Insurance

Mortgage and other interest

Office expenses

Legal, accounting and other professional fees

Hendry Warren accounting fees

Management and administration fees

Maintenance and repairs

Salaries, wages and benefits

Property taxes

School taxes

Travel

Utilities

Capital cost allowance ^{1,2}

Other: _____

TOTAL EXPENSES

NET INCOME

¹ This amount can be computed by HENDRY WARREN FSC on your behalf.

² Please provide details of any capital asset purchases or disposals (major renovations, etc.) during 2021, including the cost and applicable taxes, net of any HST Input Tax Credits claimed.



EXPENSES (BUSINESS PORTION ONLY) CONTINUED

Management and administration fees _____
Rent (excluding home office) _____
Maintenance and repairs _____
Salaries, wages and benefits _____
Property taxes (excluding home office) _____
Travel _____
Telephone and utilities (excluding home office) _____
Delivery, freight, and express _____
Motor vehicle (complete *Motor Vehicle Worksheet*) _____
Capital cost allowance^{1,3} _____
Home office costs (complete *Home Office Worksheet*) _____
Health and dental insurance premiums⁴ _____
Other: _____

TOTAL EXPENSES (D) _____

NET INCOME

(C - D)

--



2021 MOTOR VEHICLE AND HOME OFFICE WORKSHEET

MOTOR VEHICLE

HOME OFFICE

(Use for Business Purposes Only)

Make of vehicle _____

Total kilometres traveled in 2021 (E) _____

Portion related to business travel ⁵ (F) _____

Business use percentage (F/E) = (G) _____

Total square footage of home (J) _____

Portion related to home office (K) _____

Business use percentage (K/J)=(L) _____

EXPENSES⁸

Fuel and oil _____

Interest on financing _____

Vehicle insurance _____

Licence and registration _____

Maintenance and repairs _____

Leasing costs ^{1,6} _____

Capital cost allowance ^{1,6} _____

Other: _____

Total expenses (H) _____

Percentage - business use (G) _____

Business portion (H X G)=I _____

EXPENSES⁸

Heat _____

Electricity _____

Insurance _____

Maintenance and repairs _____

Mortgage interest ⁷ _____

Property tax _____

Rent _____

Other: _____

Total expenses (M) _____

Percentage - business use (L) _____

Business portion (M X L)=N _____

FOOTNOTES

1. This amount can be computed by HENDRY WARREN FSC on your behalf.
2. The deductible portion of meals and entertainment costs was 50% throughout 2021.
3. Please provide details of any capital asset purchases or disposals (automobile, computer hardware and software, equipment, furniture, etc.) during 2021, including the cost and applicable taxes, net of any HST Input Tax Credits claimed or sales proceeds.
4. Please provide details of coverage and premiums.
5. A record of automobile business kilometers traveled would be required to satisfy any CRA queries.
6. The restriction on capital cost allowance claims for passenger vehicles acquired in 2021 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.
7. Only the interest portion of mortgage payments are deductible. It is therefore necessary to exclude the principal portion.
8. 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



2021 EMPLOYMENT EXPENSES

EXPENSES INCURRED TO EARN SALARY OR COMMISSION INCOME

Travelling expenses other than entertainment expenses
 Food _____ x 50.00% _____
 Lodging expenses _____
 Other travelling 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 income _____

EXPENSES INCURRED TO EARN COMMISSION INCOME ONLY

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 _____ X50.00% _____
Other expenses
 Licenses _____
 Rental of office equipment _____
 Training costs _____
 Travel fare _____
 Other _____

 Total expenses incurred to earn commission income only _____

