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2017 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, 2018 (earlier is preferred). It is important that you complete the attached checklists and schedules, if applicable, 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 a supplementary checklist. If you are unsure about any of the information below, do not hesitate to include additional documentation.

Our 2017 *Personal Income Tax Return Checklist* is also available on our website at www.hwllp.ca, under *Resources*. 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 2016. New clients please complete fully.)

Name(s) of taxpayers for whom tax returns are prepared: ______________________

____

Social Insurance Number(s): ______________________

Date of Birth: DD / MM / YY Spouse: DD / MM / YY

Present Address: ______________________
(if different from above) ______________________

Telephone Number(s): ______________________

Email Address: ______________________

Preferred Method of Communication: Email Telephone

Marital Status: (Please circle) Single Married Common-law Divorced Separated Widowed

Province of Residence on December 31, 2017: ______________________

DELIVERY OF TAX RETURNS

Please indicate whether you would like to receive your tax return in paper format, or as an e-mailed PDF using our secure Sharefile software – by default we will use your delivery preference indicated last year (see our Tax Highlights letter under Administrative Details for more information on Sharefile):

☐ Paper return

☐ PDF e-mailed return via Sharefile

2017 INCOME TAX DETAILS

Income ✓ **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 income
- ☐ 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
- ☐ 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 2017 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: ______________________________

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- ☐ Details of property addresses, income and expenses for rental properties.
- ☐ If you are engaged in a self-employed business, please complete the attached schedules: *2017 Self-Employed Business Worksheet* and *2017 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.
- ☐ If you own rental properties, please complete the attached schedule: *2017 Rental Income Worksheet.* Please complete a separate schedule for each different rental property.
- ☐ Details of alimony, maintenance or child support received.
- ☐ 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 2017, including the fair market value of the stock when exercised, the amount paid by you 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.

☐ Alimony or 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[1].

☐ 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 his or her birth certificate.

☐ Charitable donation receipts. Have you and your spouse claimed credits for donations for any year between 2012 and 2016? (Yes / No)

☐ Political contribution receipts.

☐ Form T2200 Declaration of Employment Conditions - Office and Employment Expenses if you are an employee and entitled to deduct employment expenses[2].

☐ Disability tax credit[3] and any related medical expense information.

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[1] Please indicate the name, address and social insurance number of the recipient. If you have not previously done so, please provide a copy of your separation agreement for retention in our files.

[2] 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 Motor Vehicle and Home Office Worksheet, if applicable.

[3] 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 Family Caregiver Amount.

☐ First home purchase supporting documentation. Please refer to "Tax Highlights for the 2017 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 2017 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.

☐ Medical and dental bills for yourself, spouse and dependents[4].

☐ 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 2017, as applicable.

☐ Receipts for professional or union dues paid.

☐ Receipts for public transit passes purchased for service between January 1, 2017 to June 30, 2017. Please note this federal credit was eliminated for public transit services after June 30, 2017. For annual passes the credit will be prorated based on the 6 months that were eligible in 2017.

☐ Receipts for public transit passes purchased for service between July 1, 2017 and December 31, 2017 if you are 65 years of age or older at the beginning of 2017 and lived in Ontario on December 31, 2017. Please refer to "Tax Highlights for the 2017 Personal Tax Season" for more information on the new Ontario Seniors' Public Transit Tax Credit.

☐ RRSP contribution receipts for 2017 and the first 60 days of 2018. 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 dependents[5].

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[4] 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, 2017 to December 31, 2017, upon request. These summaries are preferable to individual receipts.

[5] 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.

Other Matters

- ☐ Have you made income tax instalments for 2017? (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 2016 tax return.
- ☐ If you have sold a personal residence in 2017 or converted a personal residence into an income earning property in the year, please provide us with the year of purchase, the cost base of the property and proceeds of disposition, and any supporting documents.
- ☐ Unless we prepare their returns, provide us with your spouse's and dependents' 2017 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 2016 notice of assessment and notice of reassessment, if applicable.
- ☐ Provide a copy of your statement from CRA of the 2017 required repayment under the Home Buyer's Plan or Lifelong Learning Plan and the amount of repayment actually made.
- ☐ I am between 65 and 70 years of age, self-employed, and would like to opt-out of paying into CPP.

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

Foreign Property Reporting

Did you own or hold foreign property for the purposes of earning income at any time in 2017 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

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

2017 RENTAL INCOME WORKSHEET

Property Address: ______________________________
Ownership Percentage: ______________
Type of Property (Circle) 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 2017 GST/HST return? (Provide Copy) Yes / No
Do you require us to prepare your GST/HST return? Yes / No
Would you like us to E-File your GST/HST return? Yes / No

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 (Footnote 1, 2)				
Other:				
			TOTAL EXPENSES	( )
NET INCOME				$

FOOTNOTES

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 2017, including the cost and applicable taxes, net of any HST Input Tax Credits claimed or sales proceeds.

2017 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 2017 GST/HST return(s)? (Provide Copy)	Yes / No
GST/HST reporting method	Quick / Regular
Do you require us to prepare your GST/HST return?	Yes / No
Would you like us to E-File your GST/HST return?	Yes / No

Please refer to the footnotes located on Motor Vehicle and Home Office Worksheet, where appropriate

INCOME			
Sales, commissions, fees (exclude GST/HST)			$
Sales adjustment for GST/HST - Quick Method (Footnote 1)			
		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 entertainment (Footnote 2)	Total costs ______	x 50%	
Bad debts			
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)			
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)		**Insert (I from pg 10)**	
Capital cost allowance (Footnote 1, 3)			
Home office costs (complete Home Office Worksheet)		**Insert (N from pg 10)**	
Health and dental insurance premiums (Footnote 4)			
Other: ______________________			
		TOTAL EXPENSES **(D)**	( )
NET INCOME		**(C - D)**	$

2017 MOTOR VEHICLE AND HOME OFFICE WORKSHEET

MOTOR VEHICLE			**HOME OFFICE**		
(use for employment or business purposes)					
Make of vehicle		____________			
Total kilometres traveled in 2017	**(E)**	____________	Total square footage of home	**(J)**	____________
Portion related to business travel (Footnote 5)	**(F)**	____________	Portion related to home office	**(K)**	____________
Business use percentage	**(F÷E) = (G)**	%	Business use percentage	**(K÷J) = (L)**	%
Expenses			**Expenses**		
Fuel and oil		____________	Heat		____________
Interest on financing		____________	Electricity		____________
Vehicle insurance		____________	Insurance		____________
Licence and registration		____________	Maintenance and repairs		____________
Maintenance and repairs		____________	Mortgage interest (Footnote 7)		____________
Leasing costs (Footnote 1, 6)		____________	Property tax		____________
Capital cost allowance (Footnote 1, 6)		____________	Rent		____________
Other:		____________	Other:		____________
		____________			____________
Total expenses	**(H)**	____________	Total expenses	**(M)**	____________
Percentage - business use	**(G)**	%	Percentage - business use	**(L)**	%
Business portion	**(H x G) = (I)**	$	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 2017.
3. Please provide details of any capital asset purchases or disposals (automobile, computer hardware and software, equipment, furniture, etc.) during 2017, 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 kilometres traveled would be required to satisfy any CRA queries.
6. The restriction on capital cost allowance claims for passenger vehicles acquired in 2017 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.