Gedeon Law & CPA
Cross Border Tax Specialists

2013 PERSONAL INCOME TAX ORGANIZER

NAME: ______________________ DAYTIME PHONE: ______________________

EMAIL: ______________________ EVENING PHONE: ______________________

DATES OUT OF TOWN BETWEEN NOW AND APRIL 30, 2014, IF APPLICABLE:

____

QUESTIONS	YES	NO	INFORMATION REQUIRED IF "YES"
Note: All your returns will be e-filed.			
A) PROCESSING			
1. Would you like a printed copy of the entire return instead of a Jacket Outline? (Additional processing fees may apply.)	☐	☐	
2. Do you authorize the Canada Revenue Agency (CRA) to provide your name, address and date of birth to **Elections Canada**?	☐	☐	
3. Do you own **foreign property**?	☐	☐	Refer to **Foreign Property Reporting Organizer** on page 11 for more details.
4. Please select **method of return delivery** to you.			☐ Pick up ☐ Mail ☐ Courier
B) PERSONAL INFORMATION			
1. **Are you a new client?**	☐	☐	Please provide the name, address, social insurance number (SIN) and date of birth for all family members for whom we are to prepare a personal income tax return. Please provide the prior year tax return and notice of assessment.
2. Has your **basic information** changed from 2011?	☐	☐	Provide the details of new name, address, etc.

QUESTIONS		YES	NO	INFORMATION REQUIRED IF "YES"
3.	Do you have any **children** who were born **during the year**?	☐	☐	Provide the names, social insurance numbers, dates of birth and income details.
4.	Did you get **married or enter into a common-law relationship**?	☐	☐	Provide the name, date of marriage, social insurance number and date of birth of your spouse or common-law partner.
5.	Are we preparing your spouse's or common-law partner's tax return?	☐	☐	**If no**, indicate the amount of your spouse's or common-law partner's net income $__________ (Line 236).
6.	Was your spouse or common-law partner self-employed?	☐	☐	
7.	Did you get separated or divorced?	☐	☐	Provide the date of separation or divorce. Describe any transfers made to spouse on separation.
8.	Are **other persons dependent upon you** because of their age or disability?	☐	☐	Provide the names, address, social insurance number, date of birth, disability certificate, detail of infirmities and income information for each dependant.

C) RESIDENCY

1.	Province of residency on **last day of tax year**:	☐	☐	If no, list province of residency.
2.	Did you **become or cease** to be a Canadian resident **during the tax year**?	☐	☐	Provide the date of entry or departure.
3.	Are you a Canadian citizen?	☐	☐	

D) EMPLOYMENT INCOME

1.	Did you have **employment income**?	☐	☐	Present your T4s and details of the benefits from employment not appearing on your T4 slip.
2.	Did you receive **gratuities and tips**?	☐	☐	State the amount here.
3.	Did you incur **employment expenses**?	☐	☐	Provide the details of automobile, travel, parking, meals, etc., together with form T2200.

	QUESTIONS	YES	NO	INFORMATION REQUIRED IF "YES"
4.	Did you receive **employment insurance benefits**?	☐	☐	Present the T4E slips.
5.	Did you dispose of a share in which you previously elected to defer the security options benefit?	☐	☐	Provide details here.

E) SELF-EMPLOYED INCOME

1.	Did you have any **self-employed** income?	☐	☐	Provide the details of income and expenses. We encourage you to use Appendix A as a checklist.
2.	Did the **business activity** change from the prior year?	☐	☐	Describe such changes.

F) INVESTMENT INCOME

1.	Did you receive any **interest, dividends (eligible or non-eligible) or royalties**?	☐	☐	Present your T5, T3 slips.
2.	Did you earn income from **compound or foreign investments**?	☐	☐	Provide the details of income earned in year and foreign tax paid (if applicable).
3.	Did you dispose of a **T-bill**?	☐	☐	Present your T5008 slips.
4.	Did you redeem **Canada Savings Bonds**?	☐	☐	Present your T600 slips.
5.	Did you own any **partnership** interests?	☐	☐	Provide the details of the original investment, income/loss allocations and contributions/distributions since inception and T5013 slips.
6.	Did you own a **rental** property?	☐	☐	Provide the address of property, original cost and details of income and expenses.

QUESTIONS	YES	NO	INFORMATION REQUIRED IF "YES"
7. Did you **dispose** of shares, bonds, real estate or other properties?	☐	☐	Provide the details of original cost, selling price and cost of disposition. Please complete Appendix B.
8. Were any of the dispositions to **related persons**?	☐	☐	Provide details here.

G) OTHER INCOME

1. Did you receive pension income or withdraw money from an **RRSP, RRIF or RDSP**?	☐	☐	Present the T4A (OAS), T4A (P), T4A, T4RRSP, T4RRIF slips, gross amount of your foreign pension income received, etc.
▪ Do you want to **split your pension** income with your spouse or common-law partner if it is advantageous tax-wise to do so?	☐	☐	
2. Did you receive **spousal or taxable child support**?	☐	☐	Provide the details of amounts received and copy of relevant agreement and amendments (if not previously supplied to us).
3. Did you receive **workers' compensation, social assistance payments** or **net federal supplements**?	☐	☐	Present your T5007 slips.
4. Did you receive payments under the **Universal Child Care Benefit** program (UCCB)?	☐	☐	Provide the details of amounts received.
5. Are you a single parent and wish to have the **UCCB amounts** included in your **eligible dependant's return**?	☐	☐	
6. Did you receive any **other income**?	☐	☐	Provide the details of prizes, bursaries, etc.

QUESTIONS		YES	NO	INFORMATION REQUIRED IF "YES"
H)	**GENERAL DEDUCTIONS/CREDITS**			
1.	Did you contribute to an **RRSP**?	☐	☐	Present your RRSP receipts.
2.	Did you or your spouse purchase your first home making you eligible for the **First-Time Home Buyers' Tax Credit?**	☐	☐	Provide the details of the purchase and list of any homes owned by you or your spouse in the last four years.
3.	Did you make a withdrawal/repayment under the **Home Buyer's or Lifelong Learning Plans**?	☐	☐	Provide the details of repayment and a copy of the Home Buyer's Plan or Lifelong Learning Plan.
4.	Did you pay professional, union or similar **dues**?	☐	☐	Present the receipts.
5.	Did you pay **professional examination fees** to an educational institution, professional association, provincial ministry or other similar institution, to take an occupational, trade or professional examination? The examination must be mandatory to obtaining a professional status recognized by a federal or provincial statute, or to be licensed and/or certified as a tradesperson, to allow the person to practice a profession or trade in Canada.	☐	☐	Present the receipts.
6.	Did you incur **childcare** expenses?	☐	☐	Provide the details of daycare, camp, babysitting costs including name and social insurance number of the babysitter and receipts.
7.	Did you enrol your child (under the age of 16) in a program of physical activity eligible for the **Child's Fitness Tax Credit?**	☐	☐	Present the receipts.
8.	Did you enrol your child (under the age of 16) in a prescribed program (i.e., artistic, cultural, recreational or developmental activity), which is eligible for the **Children's Art Tax Credit**?	☐	☐	Present the receipts.

QUESTIONS	YES	NO	INFORMATION REQUIRED IF "YES"
9. Did you **pay spousal or taxable child support**?	☐	☐	Provide the details of the amounts paid and copy of relevant agreement and amendments (if not previously supplied to us).
10. Did you **move** 40 km or more to be closer to your new work, business location or school?	☐	☐	Provide the date of move and date you started your new job, business or studies. Include details of expenses incurred and distance from old/new residence to new workplace/school.
11. Did you have **any new or outstanding debts** that were incurred for investment or business purposes?	☐	☐	Provide the information on the purpose of the loan and the interest paid.
12. Did you incur accounting, investment counsel or management fees – **excluding RRSP fees**?	☐	☐	Indicate amounts paid: $___________.
13. Did you have a **safety deposit box** for the safe-keeping of your investments?	☐	☐	Indicate amounts paid: $___________.
14. Were **public transit passes** purchased for you, your spouse or common-law partner or any of your children under the age of 19?	☐	☐	Please provide your receipts and passes.
15. Were you or your dependants enrolled in full/part-time attendance at **university or college**?	☐	☐	Present the T2202 slips. (Please have the dependant sign the back of form T2202 or form TL11A for a foreign university).
16. Did you or your dependant pay interest on a **student loan**?	☐	☐	Provide the details.
17. Did you make any **charitable donations or political contributions**?	☐	☐	Present the official receipts. If you donated securities or ecologically sensitive land, please provide details including transaction dates.
18. Did you incur any expenses with respect to the **adoption of a child**?	☐	☐	Present all the adoption expenses.

QUESTIONS	YES	NO	INFORMATION REQUIRED IF "YES"
19. Did you incur any **medical or attendant care expenses** for you or a dependant?	☐	☐	Present the medical receipts including private health and dental plans and details of attendant care.
20. If you are eligible to claim the disability amount, did you receive part-time **attendant care** in a retirement home?	☐	☐	Present the form T2201 (if not previously supplied to us in a prior year) and proof of payment that shows the actual amount paid for attendant care.
21. Did you acquire an approved share of the capital stock of a **prescribed labour-sponsored venture capital corporation**?	☐	☐	Present the T5006 or official provincial slips.
I) MISCELLANEOUS			
1. Did you pay income **tax instalments**?	☐	☐	Provide the details of payments and a copy of CRA statement of account.
2. Do you and your spouse or partner together earn less than **$40,000** and did you pay **property taxes or rent**?	☐	☐	Indicate amounts paid: $ ___________________ and name of landlord or municipality ____________.
3. Were you **assessed** for 2011 or **reassessed** for any preceding year?	☐	☐	Present copies of all assessment and reassessment notices.
4. Do you wish to be added to our database to receive regular tax updates?	☐	☐	Please provde your email address. Email: _____________________________________

PLEASE ATTACH ALL REQUIRED AND COMPLETED INFORMATION TO THIS CHECKLIST FOR EACH QUESTION CHECKED "YES".

Foreign Property Reporting Organizer

If you check any of the boxes below, you may have an obligation to file an information return with the CRA. If you require assistance in answering these questions, please contact our office so that we may determine if you have any reporting obligations and, if so, what information must be reported.

There are severe penalties for failing to comply with these foreign reporting rules.

☐ Did you at any time own or have an interest in a specified foreign property? Funds held in a foreign bank account, shares of a foreign corporation held in either Canadian or foreign accounts and foreign rental property are some common examples.

- Was the cost totalling more than $100,000 (CDN) at anytime in the year?
  ☐ Yes ☐ No
- The due date for form T1135 is the same date as the taxpayer's regular income tax return.

☐ Did you at any time transfer or lend any property to a foreign trust? The due date for form T1141 is the same date as the taxpayer's regular income tax return.

☐ Did you at any time receive distributions or obtain a loan from a foreign trust? The due date for form T1142 is the same date as the taxpayer's regular income tax return.

☐ Did you have an interest in a non-resident corporation or trust?

- Did you, or you together with family members, have a 10% (or more) interest?
  ☐ Yes ☐ No
- The due date for forms T1134A and T1134B is 15 months after the taxpayer's regular income tax return.

☐ In the course of your business, did you have transactions in excess of $1 million with non-arm's length, non-resident persons? The due date for form T106 is the same date as the taxpayer's regular income tax return.

APPENDIX A

CHECKLIST FOR THE SELF-EMPLOYED	✓
REVENUE (Sales, commissions, fees)	
EXPENSES:	
Advertising	
Bad debts	
Business tax, fees, licences, dues, memberships, and subscriptions	
Delivery, freight, and express	
Fuel costs (except for motor vehicles)	
Insurance	
Interest	
Maintenance and repairs	
Management and administration fees	
Meals and entertainment (at 100%)	
Office expenses	
Supplies	
Legal, accounting, and other professional fees	
Property taxes	
Rent	
Salaries, wages, and benefits (including employer's contributions)	
Travel	
Telephone and utilities	
Health plan premiums	
Automobile	
▪ Odometer at beginning of tax year	
▪ Odometer at end of tax year	
▪ Percentage of business use of car	
▪ Fuel and oil	
▪ Repairs and maintenance (including car washes)	
▪ Parking	
▪ Insurance	
▪ Licence and registration fees	
▪ If owned, interest costs per month	
▪ If leased, lease costs per month	
▪ Other car expenses (CAA, 407, etc.)	
Home office, if place of business	
▪ Square footage or rooms dedicated for office	
▪ Total square footage of area or total rooms	
▪ Heat	

Continued on page 2...

APPENDIX A CONTINUED

CHECKLIST FOR THE SELF-EMPLOYED	✓
▪ Electricity	
▪ Insurance	
▪ Maintenance	
▪ Mortgage interest	
▪ Property taxes	
▪ Rent (if applicable)	
▪ Other expenses (water, alarm, etc.) – Please provide details	
New capital assets (attach list)	
Any other business expenses not listed above (attach list)	

APPENDIX B

DETAILS OF CAPITAL GAINS AND LOSSES

Description of the transaction	Date	Proceeds of disposition ($)	Cost base	Other costs related to the transaction	
				Description	Amount