

**GET YOUR TAX TOGETHER**  
**KEY RECORDS AND INFORMATION TO BRING TO YOUR ACCOUNTANT AT TAX TIME**

Filing your income tax return often seems a daunting task, even with the help of an Accountant. Consider using the following checklist to help make the tax season a smooth one.

Note: You should have received all your information slips for employment income by early March, and all slips for investment income by early April. Call us for advice if you don't receive one or more. Remember, not having the slip does not exempt you from reporting the income.

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**PERSONAL INFORMATION**

- Your name, address, birthdate, social insurance #, province of residence on December 31, 2013, marital / common-law Status
- Name, relationship, birthdate, social insurance #, of all dependants

**SLIPS AND FORMS:**

- 2012 Notice of Assessment (and / or Reassessment), and / or 2012 Income Tax Return
- T4 (employment), T4A (commissions & self-employed), T4E (employment insurance) slips
- T4A(P) (Canada pension), T4A(OAS) (old age security) slips
- T4RIF (RRIF), T4RSP (pension) slips
- T5 (investment), T3 (trust) slips
- T5007 (workers' compensation / social assistance) slips
- T5013 (partnership income) slips
- T5018 (subcontractors) slips
- T2200 Declaration of Conditions of Employment, signed by employer (if claiming employment expenses)
- T2201 Disability Tax Credit Certificate
- T2202 / T2202A (tuition / education) slips
- Any other T- or other slips

**INCOME:** Details of any other income for which no T slips have been received, such as:

- Foreign income, including pensions
- Professional & director's fees
- Scholarships, bursaries, fellowships
- Investment income, including details of stock and mutual fund trading (bring a *complete* history of all transactions for any stocks or mutual funds you sold in 2013)
- Details of employee stock option plans
- Complete financial statements for any unincorporated or partnership business you engage in (your accountant can prepare these or help you to prepare them)
- Rental income:
  - Addresses, and number of units
  - Rent per unit
  - Mortgage interest
  - Property taxes
  - Utilities
  - Repairs & maintenance
  - Other rental expenses
- Alimony, separation allowances, child Maintenance
- Interest income earned but not yet received –e.g. GIC's, bonds, Treasury Bills, CSB's

**EXPENSES & DEDUCTIONS:** Receipts for any other expenses & deductions

- RRSP contributions
  
- Employment-related expenses (provide form T2200)
  
- Medical, dental, eyeglasses, private health plan premiums (not MSP), medical-related modifications to your home, paid anytime in either 2012 or 2013 and not previously claimed
  
- Charitable donations
  
- Political contributions
  
- Professional & union dues
  
- Investment carrying charges & loan Interest
  
- Investment counsel or accounting fees
  
- Safety deposit box fees if you keep investments in it
  
- Interest paid on student loans
  
- Child support payments, alimony (provide copy of separation agreement)
  
- Child care expenses
  
- Moving expenses:
  - Costs of moving household and family
  - Temporary accommodation expenses for up to 15 days surrounding the day of the move
  - Costs of maintaining your old residence while trying to sell it (limits apply)
  - Costs of cancelling a lease or paying out a mortgage on your old residence
  - Real estate commission & legal costs of selling your old residence
  - Legal costs of purchasing your new home if you sold your old residence as a result of the move

**EDUCATION:**

- If you or any of your dependants was attending a college or university, provide details, including the name of the institution, the course or program, number of months in attendance, full-or part-time, tuition fees paid, income of dependant, form T2202 or T2202A

**DISABILITY, OR SUPPORTING, OR NURSING CARE:**

- If you are disabled, or require extensive therapy (such as kidney dialysis), provide form T2201 Disability Tax Credit Certificate.
  
- If you require attendant care, at home or in a facility, you may be eligible for a tax credit or medical claim.
  
- If certain other family members (child, grandchild, brother, sister, aunt, uncle, nephew, niece, parent, grandparent), who are dependant on you, are disabled, you may be able to claim or transfer disability credits.
  
- If you provided in-home care for a parent or grand-parent, including in-laws, 65 years of age or over, or an infirm dependant relative, you may be eligible for a tax credit.
  
- If you are supporting a parent or grandparent, including in-laws, 65 years of age or over, or an infirm dependant relative, in your home or in a care facility, you may be eligible for a tax credit or medical claim.
  
- Provide their name, social insurance #, relationship, net income, whether they live with or are dependant on you, form T2201 Disability Tax Credit Certificate, and care or nursing home receipts.

**RRSP HOME BUYERS' PLAN OR LIFELONG LEARNING PLAN:**

Details of any borrowing from or repayments to your RRSP under the RRSP Home Buyers' Plan or the RRSP Life-Long Learning Plan.

**OTHER ITEMS:**

Receipts for or details of any 2013 income tax instalments paid.

Details of any prior years' carry-forwards for undeducted RRSP contributions, losses, donations, forward averaging amounts, Alternative Minimum Tax payments.

Details of any foreign property owned at any time in 2005, including cash, stocks, bonds, mutual funds, trusts, partnership interests, real estate, etc.

Details (and / or T10 slip) of your Pension Adjustment Reversal if you left, after 1996, an employer where you were in a Registered Pension Plan or a Deferred Profit Sharing Plan.

Details regarding residence in a prescribed area which qualifies for the Isolated Area Deduction.

If you want tax refunds or credits deposited directly to your account, provide a "void" cheque, or your bank institution, branch and account numbers.

Individuals carrying on a business may deduct amounts paid for Private Health Service Plan coverage (individuals not carrying on a business claim a tax credit through the medical claim process instead).

**NOTE:** The list above does not include all the information that you must report or that you can claim on your Income Tax Return, only the most common items. Remember to let us know about any other income or expenses you may have – we will explain which income is tax-free and which expenses can be claimed.

**WARNING:** The Canada Revenue Agency has a policy of imposing a federal and provincial penalty amounting to 20% of the gross income on any slips that are not reported. This is regardless of any tax liability owing or refundable. So, if you think you are missing a slip, double check with your past employers, banks, etc.