



PROFESSIONAL CORPORATION
chartered professional accountants

PERSONAL INCOME TAX QUESTIONNAIRE FOR CANADIAN INDIVIDUAL TAX RETURNS

2020 TAXATION YEAR

2020 PERSONAL TAX CHECKLIST

Enclosed is your 2020 income tax return checklist which will assist you in assembling data for the preparation of your 2020 individual Canadian income tax return. To ensure your return is processed in a timely manner, please return this form with your tax information as early as possible. You may provide a hard copy of the information, but we encourage you to either **fax or e-mail** your information to us and keep the original records.

Please do not hesitate to contact us if you have any questions.

Slips/Receipts - If you are submitting your information electronically, please scan and email, or fax your slips and receipts to us. We do not need to receive original receipts. Be aware that email is not secure, and that the information sent can be copied or duplicated by unintended recipients.

2020 TAX UPDATES

Home Buyers' Plan

If you are not considered a first-time home buyer for the purposes of the HBP, and you experience a breakdown in your marriage or common-law partnership, you may be able to participate in the HBP under certain conditions.

Other Employment Expenses

If you worked from home in 2020 due to COVID-19, you may be able to claim certain employment expenses. Please refer to our memo "*Claiming Home Office Expenses During COVID-19*"

Digital News Subscription Expenses

For the 2020 to 2024 tax years, you may be able to claim a non-refundable tax credit for expenses you paid in the year for a digital news subscription with a qualified Canadian journalism organization.

Canada Training Credit

If you meet certain conditions, you will be able to claim a Canada Training Credit, a new refundable tax credit that is available for 2020 and later tax years.

Canadian Journalism Labour Tax Credit (CJLTC)

For 2019 and later tax years, if you are a member of a partnership that is a Qualifying Journalism Organization, you can claim this new, refundable credit allocated to you by the partnership.

DUE DATES FOR 2020 CANADIAN INCOME TAX RETURNS

CANADIAN INCOME TAX RETURNS	DEADLINE
Deadline for filing return	April 30, 2021
Deadline for paying balance due to avoid interest (same for self-employed)	April 30, 2021
Deadline for filing return if you or your spouse is self-employed	June 15, 2021
Deadline for filing T1135 foreign property information form	Same as personal tax

To ensure that your tax returns are done by the applicable due date, please complete and return this questionnaire to us by no later than **April 15, 2021**.

REQUIRED INFORMATION BY SCENARIO

To start, simply indicate whether the following items are applicable to you. Then go to the section indicated for further information to be provided. Sections not applicable to you can be disregarded.

DESCRIPTION	Applicable? (Y/N)	REQUIRED INFORMATION
Taxpayer Information (If there are any changes or if we did not prepare tax return for you last year)		Complete Section A "Taxpayer Information" . For new clients, provide your prior year tax return.
Spouse/Dependent Net Income (If we are not preparing their tax return)		Complete part 4) and 5) of Section A "Taxpayer Information" .
Tax Information Slips		Provide all your tax information slips.
Documents for Deductions and Credit		See Deduction and Credits table for what to provide.
Foreign Property Reporting (At any time in the year, if you own any foreign investment ¹ , funds, rental properties, or interest in a non-resident trust with a total cost of more than \$100,000 CAD).		T1135 reporting package from financial institution, or detail of the property owned, income earned in the year and cost of the property.
Sale of Principal Residence		Provide lawyer's reporting package ² , year of acquisition, whether a change in use occurred previously, or if you own more than one principal residence.
Change in Use of Principal Residence		Inform our tax team and we will discuss with you.
Rental Income		Complete Section B "Rental Income Summary" .
Purchase of Rental Property		Provide lawyer's reporting package ²
Began Renting Personal Use Property		Inform our tax team and we will discuss with you.
Self-Employed / Business Income		Complete Section C "Business Income Summary" .
Capital Gain (Loss)		
- If you sold any shares, mutual fund units		<ul style="list-style-type: none"> Summary of capital gain/loss from investment institute or T5008/trading summary if shows the capital gain/loss of the transactions. If the above is not available, please provide your investment adviser's name, phone number and email address. If the above is not available and you don't have an investment advisor, please provide all the transaction records in the year (preferred in excel format) together with statement showing your investment holdings as at Dec 31, 2019 and Dec 31, 2020
- If you sold any real estate property, including rental property (closing date in 2020)		<ul style="list-style-type: none"> Lawyer's reporting package² for sale Lawyer's reporting package for original purchase Receipts for major renovations or improvements made Statement of commission paid to agent
- If you sold any bonds, debentures, or other items		Proceeds and cost
Investment Income (not reported by T slip)		Provide details or statements
- Interest income (including interest earned on private mortgage)		
- Other investment income		
Other Items (Specify)		Please specify and provide details

¹ Including investment in shares or bonds of U.S. or other foreign countries, even if the shares/bonds are held with a Canadian investment dealer or registered account such as RRSP or TFSA, contact us for further details.

² Lawyer's reporting package includes their cover letter, agreement of purchase and sale, statement of adjustments, trust statement, and all other accompanying enclosures.

DEDUCTIONS AND CREDITS

DESCRIPTION	Applicable? (Y/N)	REQUIRED INFORMATION
Employment Expenses (If you are an employee and incurred employment expenses)		Form T2200 signed by employer Complete Section D “Employment Expenses” .
RRSP Contributions (March 2, 2020 – March 2, 2020)		RRSP tax slip from financial institution.
Post-Secondary Tuition		Form T2202A – (Can be downloaded through your student portal)
Interest Paid on Student Loans		Statement from National Student Loans Service Centre
Interest Paid on Investment Loans		Statement showing interest paid (e.g., line-of-credit statement)
Investment Management and Advisory Fees		Statement from the financial institution
Childcare Expenses		Tax receipt(s) or, T4 if paid to a nanny for the year
Donation (Charitable or Political)		Official donation receipt(s)
Medical Expenses		Receipts for medical expenses paid for you, your spouse, and your dependants. If you claimed expenses through your insurance, statements showing the reimbursed amounts.
Professional Dues or Union Dues		Official tax receipt(s)
Ontario Trillium Benefit (“OTB”)		Rent receipt or final property tax bill for the year
Teaching/school supplies (Teachers Only)		Receipt(s) for the purchase
First Time Home Buyer Amount		Did you purchase your first home in the year?
Eligible home improvement expenses for seniors or individuals with disability ³		Receipts for the purchase
Moving expenses (if you moved over 40km closer to work or school)		Receipts for hotel, cost of selling home, moving truck, etc.
Disability Tax Credit (“DTC”)		We’ll check with CRA if you or your dependant is already eligible for the year. If you or your dependant is eligible for the disability tax credit but has never applied for the credit in previous years, please have your doctor complete a Form T2201 and mail to CRA. We could help you further perform tax adjustment request for all eligible years, up to 10 prior years.
Caregiver Amount, if you take care of an infirm dependant		We’ll check with CRA if your dependant is eligible for disability tax credit

SPECIAL SCENARIOS

DESCRIPTION	Applicable? (Y/N)	REQUIRED INFORMATION
Final Tax Return (Deceased taxpayer)		<ul style="list-style-type: none"> Death certificate, will, description of all properties owned. Inform our tax team and we will discuss with you.
Emigration		<ul style="list-style-type: none"> Date of Emigration and description of all properties owned. Inform our tax team and we will discuss with you.
Immigration		<ul style="list-style-type: none"> Date of Immigration Income in the year from foreign sources before becoming a Canadian resident
Separation or Divorce		Separation agreement, and court order if applicable.

³ Certain expenditures (up to \$10,000) may be eligible for a tax credit if made in relation to a renovation or alteration of your home to enhance mobility or reduce the risk of harm for an individual who is either, eligible for the Disability Tax Credit, or 65 years of age or older at December 31, 2020. Examples of eligible expenditures include amounts relating to wheelchair ramps, walk-in bathtubs, wheel-in showers and grab bars.

SECTION A: TAXPAYER INFORMATION

1) Basic Taxpayer Information

INFORMATION	TAXPAYER	SPOUSE
Name (First, Last)		
Address		
Preferred Telephone Number		
E-mail Address		
Birth Date (MM/DD/YY)		
Citizenship		
Social Insurance Number (SIN#)		

2) Indicate your marital status at December 31, 2020:

_____ Married _____ Widowed _____ Divorced _____ Separated _____ Single _____ Living common-law⁴

If changed from previous year, please indicate date of change: _____

3) If a Canadian citizen, do you authorize the CRA to provide your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? _____ Yes _____ No _____ N/A

4) If we are not preparing the income tax return for your spouse, please provide us with his or her net income for 2020. (Line 236 on your spouse's tax return) \$ _____

5) Dependant Information

Name	Relationship to You	Birth Date (mm/dd/yy)	SIN#	Net Income (line 236, if we are not preparing their return)

6) Direct Deposit (set up or change in bank account)

If you would like your refund to be directly deposited into your bank account, please provide us with a copy of a void cheque or your account details.

Branch Number (4 digits)	Institution Number (3 digits)	Account Number (max 12 digits)

⁴ Common-law partner: person of the opposite sex or same sex who was living with you in a common-law partner relationship and:

- is the natural or adoptive parent (legal or otherwise) of your child; or
- has been living with you at least 12 continuous months (including any period of separation of less than 90 days)

SECTION B: RENTAL INCOME SUMMARY

(If the following summary is completed, you do not need to submit any receipts.)⁵

1 st Property	2 nd Property	3 rd Property
Address	Address	Address
City, province, postal code	City, province, postal code	City, province, postal code
Percentage of ownership	Percentage of ownership	Percentage of ownership
Type (Commercial or Residential)	Type (Commercial or Residential)	Type (Commercial or Residential)

If financial statements are available for the rental property, please attach a copy per property. If not, please complete the following table for each property.

DESCRIPTION	Amount			
	1st Property	2nd Property	3rd Property	
Rental income (gross)				
Expenses				
Advertising (commission paid, staging)				
Insurance				
Mortgage Interest				
Office expenses				
Legal, accounting, other professional fees				
Management and administration fees				
Maintenance and repairs				
Property taxes				
Utilities				
Heat (gas)				
Hydro (electricity)				
Water				
Water heater rental				
Internet				
Cable				
Alarm				
Condo fees				
Other (please specify)				
Portion applicable to personal use	%	%	%	
During the year, did you carry out any renovations or acquire any furnishings, appliances?				
Name of Vendor	Description	Amount		
		1st Property	2nd Property	3rd Property

⁵ We do not retain copies of any receipts submitted and do not forward them to CRA when preparing the personal tax return. You should retain receipts used in preparing your return for a **minimum** of 6 years from the date of filing.

SECTION C: BUSINESS OR PROFESSIONAL INCOME AND EXPENSES

(If the following summary is completed, you do not need to submit any receipts.)⁶

Name of Business	
Description of your Business (Main Product or Service)	
Business Number if you are an HST-registrant	
Would you like us to prepare the HST return for you? (Y/N)	

Income	
Income (including GST/HST)	
HST collected (if applicable)	
Expenses (Please use the gross amount including HST paid)	
Purchase of materials	
Subcontractors (Please indicate the HST amount)	
Advertising	
Meals and entertainment related to business	
Bad debts	
Insurance	
Interest	
Business subscription fees, licenses and membership dues	
Office expenses (stationary, postage, supplies, etc.)	
Professional fees (accountant, lawyer, etc.)	
Management and administration fees	
Rent (excluding for home office)	
Maintenance and repairs (excluding motor vehicles)	
Salaries and wages (please provide a copy of T4 summary)	
Property taxes	
Travel (excluding for automobile expenses)	
Utilities	
Fuel used for equipment (excluding for vehicles)	
Delivery, transportation, and messenger	
Cell phone (total in the year, percentage for business)	
Internet (total in the year, percentage for business)	
Training	
Other (Specify)	
Capital asset for business acquired in the year (equipment, computer	

⁶ We do not retain copies of any receipts submitted and do not forward them to CRA when preparing the personal tax return. You should retain receipts used in preparing your return for a **minimum** of 6 years from the date of filing.

SECTION C: BUSINESS OR PROFESSIONAL INCOME AND EXPENSES (CONTINUED)

(If the following summary is completed, you do not need to submit any receipts.)⁷

Automobile Information	
Make, model, and year of automobile	
Total KM driven in the year	
Business Purpose KM driven in the year	
Automobile Expenses	
Gas	
Insurance	
Registration and license	
Repairs and maintenance	
407	
Interest on loan	
Lease payments (provide lease agreement)	
Business parking	
Change in Automobile in the Year	
Sale proceeds of the previous automobile (if you owned it)	
New vehicle, provide purchase or lease documents	
Home Office Expenses	
Total area of home office (sqft)	
Total area of home (sqft)	
Heat	
Electricity	
Home insurance	
Repairs and maintenance	
Mortgage interest (Amount can be found on annual mortgage)	
Property taxes	
Water	
Water heater rental	
Alarm	
Condo fees	
Rent	
Other Expenses (Specify)	

⁷ We do not retain copies of any receipts submitted and do not forward them to CRA when preparing the personal tax return. You should retain receipts used in preparing your return for a **minimum** of 6 years from the date of filing.

SECTION D: EMPLOYEMENT EXPENSES

(If the following summary is completed, you do not need to submit any receipts.)⁸
 Refer to the T2200 form signed by your employer and complete, as applicable. Only include expenses not reimbursed by your employer.

Expenses (All Employees)	
Office expenses /supplies (stationary, postage, supplies, etc.)	
Administration fees paid	
Travel (except for automobile expenses)	
Cell phone (total in the year, percentage for business)	
Internet (total in the year, percentage for business)	
Other (Specify)	
Expenses (Commission Employees Only)	
Advertising & promotion	
Meals and entertainment related to employment	
Travel (except for automobile expenses)	
Licenses	
Bonding Premiums	
Leasing Costs for Equipment	
Training Costs	
Automobile Information (If question #2 on your T2200 is checked as "Yes")	
Make, model, and year of automobile	
Total KM driven in the year	
Employment purpose KM driven in the year (excluding commuting)	
Automobile Expenses	
Gas	
Insurance	
Registration and license	
Repairs and maintenance	
407	
Interest on loan	
Lease payments (provide lease agreement)	
Business parking (do not include parking at your employer)	
Change in Automobile in the Year	
Sale proceeds of the previous automobile (if you owned it)	
New vehicle, provide purchase or lease documents	

⁸ We do not retain copies of any receipts submitted and do not forward them to CRA when preparing the personal tax return. You should retain receipts used in preparing your return for a **minimum** of 6 years from the date of filing.

SECTION D: EMPLOYEMENT EXPENSES (CONTINUED)

Home Office – Temporary Flat Rate Method

In order to qualify for this method, all the following conditions must be met:

- 1) You worked from home in 2020 due to the COVID-19 Pandemic. If you were not required to work from home, but your employer provided you with the choice to work at home due to the pandemic, you will still meet this condition.
- 2) You worked more than 50% of the time at home for a period of at least four consecutive weeks in 2020.
- 3) You are only claiming home office expenses and are **not** claiming any other employment expenses.
- 4) Your employer did not reimburse you for all of your home office expenses. If you were partially reimbursed for your home office expenses, you will still meet the eligibility criteria.

Home Office Expenses – Temporary Flat Rate Method

# of days you worked from home (not including vacation, sick or stat holidays) [Maximum of 200]	
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Home Office – Detailed Method

- 1) You worked from home in 2020 due to the COVID-19 Pandemic or your employer required you to work from home.
- 2) You were required to pay for expenses related to the workspace in your home and expenses included in the calculation are used directly in your work during the period.
- 3) You worked **more than 50%** of the time at home for a period of **at least four** consecutive weeks in 2020.
- 4) You have a completed and signed Form T2200S or Form T2200 from your employer.

Home Office Expenses – Detailed Method

Total area of home office (sqft)	
Total area of home (sqft)	
Home office expenses:	
Heat	
Electricity	
Home insurance (commission employees only)	
Repairs and maintenance	
Property taxes (commission employees only)	
Water	
Water heater rental	
Alarm	
Condo fees	
Rent	
Internet	
Other Expenses (Specify)	

Requests from Canada Revenue Agency ("CRA")

When tax returns are filed electronically, your source documentation for the items reported on your tax return is not submitted to CRA. CRA may request that certain items later be sent to them for verification of the information, especially for employment expenses, large amount of medical expenses and donation claims.

Rest assured that this is now quite normal and is not an indication of an audit. Many clients prefer that we handle this communication directly with CRA on their behalf as their authorized representative. You do have the option to respond to CRA yourself.

If we respond on your behalf, our fee to prepare the response and to review the subsequent correspondence will be based on the amount of professional time spent and our standard billing rates. Our fee will start at \$250 plus GST/HST.

Our standard billing rates are charged as follows:

Senior Partner:	\$500
Tax Manager:	\$350
Senior Staff Accountant:	\$250
Staff Accountant	\$125