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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **2020 PERSONAL TAX CHECKLIST** | | | | | | | | | |
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| To help you assemble your financial information for preparation of your 2020 income tax return, keep this checklist handy. The checklist should be completed and returned to us together with the financial information. | | | | | | | | | |
|  |  | | | |  | | |  | |
| Taxpayer Name: | | |  | | | Spouse Name: | | |  | |
| Date of birth (DD/MM/YYYY): | | |  | | | Date of birth (DD/MM/YYYY): | | |  | |
| SIN: | | |  | | | SIN: | | |  | |
| Phone: | | |  | | | Phone: | | |  | |
|  | | |  | | |  | | |  | |
| Address: | | | | | | | | | | |
| Email address (**important**):  Preferred method of contact: | | | | | | | | | | |
|  | |  | |  | | |  | | | |
|  |  | | | |  | | |  | |
| **GENERAL INFORMATION**  Province or territory of residence on December 31, 2020  Did the taxpayer immigrate to Canada or emigrate from  Canada during the year? | | | | |  | | | yes  no  Date of entry to Canada (DD/MM/2020)  Date of departure from Canada (DD/MM/2020) | |
|  |  | | | |  | | |  | |
|  | Notices of (re)assessment (Federal and Provincial) received in 2020 | | | |  | | | Copy of all pages | |
|  |  | | | |  | | |  | |
|  | Personal Information to be given to Elections Canada?  *(if the taxpayer is a Canadian citizen)* | | | |  | | | yes  no | |
|  |  | | | |  | | |  | |
|  | Marital status changed in 2020?  Status on December 31, 2020 | | | |  | | | Date (DD/MM/ 2020) and details  Married Single  Common-law  Separated  Divorced  Widowed | |
|  |  | | | |  | | |  | |
|  | If you have moved since 2020, have you notified the Canada Revenue Agency and/or Revenue Quebec? | | | |  | | | yes  no  details: | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | |  |  | |
|  | Person living alone (or with children) at any time in 2020 (QC) | |  | yes  no  If one or more of your children is 18 years or older they have to be full-time students pursuing vocational training at the secondary level or post-secondary studies for which they received a RL-8 slip showing an amount in box A.  Starting from 2018, grandparents and great-grandparents living with their grandchildren or great-grandchildren who are full-time students aged 18 or older are eligible for the amount for a person living alone, provided certain conditions are met.  Please advise if this is your case. | |
|  |  | |  |  | |
|  | Are you or your spouse a US Citizen? | |  | yes  no | |
|  |  | |  |  | |
|  | Instalments (Federal and Provincial) paid during the year | |  | Details | |
|  | Did you close/change a bank account or investment account during 2020? | |  | yes  no  Details | |
|  |  | |  |  | |
|  | Would you like to register for direct deposit? (if not already registered). *Note:* *Direct deposit is mandatory for the Quebec Solidarity tax credit. The government of Canada is switching to direct deposits for all its payments (e.g. income tax refund, GST/HST credits, Canada child tax benefit or Canada Pension Plan payments.)* | |  | Provide a void cheque | |
| |  | | --- | |  | |  | |  |  | |
|  | Do you wish to receive the Ontario Trillium Benefit (ON)? | |  | monthly  annually | |
|  |  | |  |  | |
|  | Other income and deductions not included on the checklist | |  | Slips and details: | |
|  |  | |  |  | |
|  | Did you declare bankruptcy in 2020? | |  | yes  no | |
|  |  | |  |  | |
|  | Are we preparing your spouse’s income tax return? | |  | yes  no | |
|  | If married or common-law, should your return be filed jointly with your spouse’s return (QC)? | |  | If no, spouse’s line 236 net income:  yes  no | |
|  |  | |  |  | |
| **FOREIGN ASSETS—Form T1135** | | |  |  | |
|  |  | |  | |  | | --- | |  | | |
|  | Did you own or hold foreign property with a total cost of more than CDN $100,000 at any time during the year? If yes, please provide a detailed list of all income and capital gains earned during the year. | |  | yes  no | |
|  |  | |  |  | |
|  | Foreign property **includes**—Cash held outside Canada, shares or bonds of foreign companies and investment real estate located outside Canada.  Foreign property **excludes**—Investments held in a registered plan (RRSP) and foreign real estate used personally (vacation property) or in carrying on an active business. | |  | **Monthly broker statements.** Also**,** details for **each** foreign property which include: Name of the foreign entity holding the funds, name of the foreign corporation, name of the foreign trust or description of the foreign property, country where each property is located, maximum cost of each foreign property during the year, cost of each foreign property at year end, income (or loss) related to each foreign property at year end, any capital gain (or loss) realized on the disposition of each foreign property. **Your broker may be able to provide you with the necessary foreign property reporting information.** | |
|  | Simplified Foreign Property reporting is available where total cost of all foreign property is less than CDN $250,000. | |  | **Simplified method** includes check the box for each property type, listing of top 3 countries with maximum cost, the income and any capital gain (loss) realized on the disposition of each foreign property. | |
|  | | |  |  | |
| **EMPLOYMENT INCOME AND EXPENSES** | | |  |  | |
|  |  | |  |  | |
|  | Salaries | |  | T4, RL-1 or other details | |
|  |  | |  |  | |
|  | Any other employment benefits | |  | T4PS, RL-25 or other details | |
|  |  | |  |  | |
|  | Employment expenses and employer's allowances | |  | T2200, TP-64.3-v signed by the employer, full details, | |
|  |  | |  |  | |
|  | Motor vehicle you use to earn employment income | |  | Details, employer's allowance | |
|  |  | |  |  | |
|  | Utilization of your home to earn employment income– including if you worked from home in 2020 due to COVID-19 | |  | Details, employer's allowance if you don’t have the T2200 or T2200S and TP-64.3-v, an option to claim a flat rate ($2/day) is available. Please provide the number of full or part days working from home, from March 15 to December 31 2020, (days not included: vacation days, sick days, days off and other leaves of absence).  Please provide a statement of employment expenses for working at home due to Covid-19 (parking expense, stationery, telecommunications, % of personal use of your home and its heat, electricity, water, rent and maintenance expenses and other expenses incurred to earn salary income).  If you earned commission income, please include as well advertising, home insurance and home property taxes. | |
|  |  | |  |  | |
|  | Moving expenses to be closer to your new work or school | |  | Details, employer's allowance | |
|  |  | |  |  | |
|  | Union or professional dues | |  | Official tax receipts | |
|  |  | |  |  | |
|  | Other employment expenses | |  | Please indicate if this situation applies to you as you may be able to claim certain employment expenses. | |
|  |  | |  |  | |
| **SELF-EMPLOYMENT INCOME** | | |  |  | |
|  |  | |  |  | |
|  | Revenues and expenses | |  | Record of all revenues and expenses | |
|  |  | |  |  | |
|  | Assets purchased and sold during the year | |  | Details | |
|  |  | |  |  | |
|  | Are you registered under the Federal EI scheme? | |  | yes  no | |
|  | If an owner of a private corporation, do you have a shareholder loan outstanding during the year? | |  | yes  no  Details: | |
|  | Are you registered for GST, HST or QST? | |  | yes  no | |
|  |  | |  |  | |
|  | Will Crowe BGK prepare your GST/HST, QST returns?  If you used a vehicle for business, are the vehicle expenses and both total and business mileage attached? Is it an electric vehicle?  If you used a portion of home for business, are the total home expenses and both total and business square footage attached? | |  | yes  no  yes  no  yes  no  yes  no | |
|  | Have you received Covid-19-related benefits available for sole-proprietorship (Canada Emergency Business Account (CEBA), Temporary Wage Subsidy (TWS), Canada Emergency Wage Subsidy (CEWS), Canada Emergency Commercial Rent Assistance (CECRA) and Canada Emergency Rent Subsidy (CERS) and any other assistance) | |  | yes  no  Please provide slips and details | |
| **PENSION, RETIREMENT AND ANNUITY INCOME** | | |  |  | |
|  |  | |  |  | |
|  | Old Age Security (OAS) | |  | T4A(OAS) | |
|  |  | |  |  | |
|  | Canada (CPP) or Quebec (QPP) pension | |  | T4A(P), RL-2 | |
|  |  | |  |  | |
|  | Annuities and other pensions | |  | T4A, T4A-RCA, RL-2 | |
|  |  | |  |  | |
|  | RRSP income | |  | T4RSP, RL-2 | |
|  |  | |  |  | |
|  | Registered Retirement Income Fund (RRIF) income, Pooled Registered Pension Plan (PRPP) income or Voluntary Retirement Savings Plan (VRSP) income | |  | T4RIF, T4A, RL-2, | |
|  |  | |  |  | |
|  | Pension from a foreign country (i.e. US social security) | |  | Slips and details | |
|  |  | |  |  | |
|  | If you received US social security, have you been resident in Canada and receiving that pension continuously since before 1996? | |  | yes  no  Details: | |
|  |  | |  |  | |
| **INVESTMENT INCOME AND EXPENSES** | | |  |  | |
|  |  | |  |  | |
|  | Interest, dividends, and other Canadian source income | |  | T5, T5008, RL-3, RL-18, summary from broker | |
|  |  | |  | |  | | --- | |  | | |
|  | Income from a mutual fund, an income trust or any other trusts | |  | T3, RL-16, details. **IMPORTANT, slips may be issued as late as April 2021** | |
|  |  | |  |  | |
|  | Foreign source investment income | |  | T5, RL-3, foreign slips, other details | |
|  |  | |  |  | |
|  | Partnership income | |  | T5013, RL-15 | |
|  |  | |  |  | |
|  | Other | |  | Slips and details | |
|  |  | |  |  | |
|  | Interest paid on money borrowed to earn investment income | |  | Details | |
|  |  | |  |  | |
|  | Management fees on investments (other than registered plans) | |  | Details | |
|  |  | |  |  | |
|  | Accounting fees paid to earn income | |  | Details | |
|  |  | |  |  | |
| **SALE OF ASSETS** | | |  |  | |
|  |  | |  |  | |
|  | Disposition of shares, bonds and trust units  Important to provide us the adjusted cost base (ACB) of the securities.  VERY IMPORTANT PLEASE NOTE: Any transactions involving virtual currencies (Bitcoins, etc...) may have tax consequences. This includes acquisitions, conversions, exchanging and/or using them for purchasing goods or services. If you are not certain whether any transactions involving virtual currencies are reportable for Canadian income/sales tax reporting purposes, please reach out to us. | |  | T5008, RL-18, transaction slips, statements from brokers, selling price, adjusted cost base, other documents (for takeovers, share exchanges, reorganizations, etc.) | |
|  |  | |  |  | |
|  | Donation of securities | |  | Full details | |
|  |  | |  |  | |
|  | Disposition of other properties (including virtual currency, such as Bitcoin etc.) | |  | Full details | |
|  |  | |  |  | |
| **RENTAL INCOME AND REAL ESTATE** | | |  |  | |
|  |  | |  |  | |
|  | Rental income and expenses | |  | Details of all revenues and expenses | |
|  |  | |  |  | |
|  | Purchase of a rental property or other asset (i.e. furniture) | |  | Purchase documents and details | |
|  |  | |  |  | |
|  | Sale of rental property | |  | Sale documents | |
|  |  | |  |  | |
|  | Sale of principal residence | |  | Description of property (address), dates of purchase and sale; cost; selling price; expenses of disposal; if owned prior to 1982; Fair Market Value of Property at Dec 31, 1981; If owned prior to 1982, Adjusted Cost Base of property at Dec 31, 1981. Which years was the property designated as a principal residence? | |
|  |  | |  |  | |
| **VARIOUS BENEFITS AND OTHER INCOME** | | |  |  | |
|  |  | |  |  | |
|  | Employment insurance, maternity and parental benefits | |  | T4E, RL-6 | |
|  |  | |  |  | |
|  | WSIB (ON), CSST (QC), SAAQ (QC) benefits | |  | T4, T5007, RL-5 | |
|  |  | |  |  | |
|  | Other | |  | Slips and details (e.g. RL-29) | |
|  |  | |  |  | |
| **RRSP AND PRPP/VRSP CONTRIBUTIONS** | | |  |  | |
|  |  | |  |  | |
|  | Contributions, withdrawals or HBP reimbursements in 2020 and first 60 days of 2021 | |  | Official tax receipts and details | |
|  | |  |  |  |
|  | | Home buyers’ amount: You can claim $5,000 for the purchase of a qualifying home in 2020 if you or your spouse acquired a qualifying home and you did not live in another home owned by you or your spouse in the year of acquisition or in any of the four preceding years. |  | Details  New Home Buyer’s Plan (“HBP) rules allow an individual to use the HBP to acquire the interest or right of the separated spouse or common law partner. The proposed change will apply for HBP withdrawals made after 2019.  Please provide details if you have acquired the matrimonial home from your former spouse or common law partner in 2020 as a result of breakdown of your conjugal relations and have used HBP withdrawal to finance this purchase. |
|  |  | |  |  | |
|  | Contributions to a Labour-sponsored fund | |  | T5006, RL-10 | |
|  |  | |  |  | |
| **CHILDREN AND FAMILY** | | |  |  | |
|  |  | |  |  | |
|  | Children | |  | Name, relationship, SIN, date of birth, and income. Physically or mentally infirm? (if yes, enclose form T2201 *Disability Tax Credit Certificate* and TP-752.0.14-V *Certificate Respecting an Impairment*) | |
|  |  | |  |  | |
|  | Universal Child Care Benefit (UCCB) | |  | RC62 | |
|  |  | |  |  | |
|  | Taxable support payments received/deductible support payments paid | |  | Details | |
|  |  | |  |  | |
|  | Amount paid for childcare expenses *(eligibility to claim childcare expenses is extended to the taxpayers who received government Covid-19 payments for which the taxpayer received a T4A or T4E slip as well as Employment insurance benefits, Employment insurance special benefits or Quebec parental insurance plan benefits)* | |  | RL-24, tax receipts, RL-19 | |
|  |  | |  |  | |
|  | Children’s physical or art, cultural/ recreational activities (Quebec Only) | |  | Receipts for amount paid in 2020 (a program that is not a part of a school’s curriculum or activities and takes place over at least eight consecutive weeks or at least five consecutive days in the case of summer camp, for example) | |
|  |  | |  |  | |
|  | Adoption expenses | |  | Details | |
|  |  | |  |  | |
| **STUDENTS** | | |  |  |
|  | |  |  |  |
|  | | Amounts received from RESP |  | T4A, RL-1 |
|  | |  |  |  |
|  | | Scholarships, bursaries |  | T4A, RL-1/RL-2, details |
|  | |  |  |  |
|  | | Post-secondary tuition fees in Canada |  | T2202/T2202A from the educational institution |
|  | |  |  |  |
|  | | Post-secondary tuition fees outside Canada |  | TL11A/TL11C from the educational institution |
|  | |  |  |  |
|  | | Transfer of the unused tuition tax credit to a parent |  | Student must sign the relevant slip T2202 |
|  | |  |  |  |
|  | | Interest paid on student loans |  | Receipt from the financial institution |
|  | |  |  |  |
|  | | Examination fees paid to the following:  - post-secondary level institution in Canada educational institution in Canada that has been certified by Human Resources and Skills Development Canada  - a professional association.  - a provincial ministry; or  - a similar institution. |  | Receipt from the institution |
|  | |  |  |  |
| **MEDICAL EXPENSES** | | |  |  |
|  | |  |  |  |
|  | | Medical expenses paid for you, your spouse or common-law partner or your minor child, listed by individual |  | Receipts from pharmacist or qualified practitioner. Upon request most pharmacists will provide a **summary** of prescriptions paid, however individual receipts must be retained. |
|  | |  |  |  |
|  | | Medical expenses you paid for other dependents |  | Receipts, details |
|  | |  |  |  |
|  | | Premiums paid to a private medical insurance plan (including the medical portion of travel insurance) |  | Receipt if not included on the T4 and RL-1 slips |
|  | |  |  |  |
|  | | Coverage for Quebec prescription drug insurance plan |  | yes  no  Months or portion of months covered: |
|  | |  |  |  |
|  | | Are you entitled to claim the disability tax credit?  In-vitro fertility program |  | T2201, TP-752.0.14-V (for the first year) signed by a qualified practitioner. Effective as of March 21, 2019, nurse practitioner can issue disability certificates (both Federal and Provincial).  RL-19 (Advance payments of the tax credit for the treatment of infertility)  Full details of fertility expenses. Age of the woman.  Do you or your spouse already have a child before starting the in-vitro treatment?  Number of fertilization cycles and number of embryos per cycle. |
|  | |  |  |  |
| **SENIORS AND CAREGIVERS** | | |  |  |
|  | |  |  |  |
|  | | Canada Caregiver amount |  | For other infirm dependents aged 18 or older  For Infirm children under 18 years old |
|  | |  |  |  |
|  | | Quebec tax credits for caregivers of a person 18 or over **who has a severe and prolonged impairment** in mental or physical functions and needs assistance in carrying out a basic activity of daily living. |  | TP-752.0.14-V (for the first year) signed by a qualified practitioner.  You must have provided care for the person for at least 365 consecutive days, including at least 183 days in 2020  **If the person lived with you** in your home in Canada for at least 365 consecutive days, including at least 183 days in 2020, you may be entitled to an additional amount.  An eligible relative must be at least 18 years old at some point while you supported him/her in 2020. |
|  | |  |  |  |
|  | | Quebec tax credits for caregivers caring and **living**with a relative aged 70 or over **without an impairment** |  | The person lived with you in your home in Canada for at least 365 consecutive days, including at least 183 days in 2020. |
|  | |  |  |  |
|  | | 64 years and older as of December 31, 2020, and own a residence (ON) |  | Receipts, property taxes paid |
|  | |  |  |  |
|  | | Tax credit for home-support services for seniors who were 70 or over (QC) |  | Details, lease, form TPZ-1029.MD.5 if you lived in a condo, RL-19 |
|  | |  |  |  |
|  | | Tax credit for independent living seniors if you are 70 or over and were resident in Quebec on Dec 31, 2020, and incurred certain expenses in order to continue living independently (QC) |  | Details |
|  | |  |  |  |
|  | | Quebec refundable tax credit for low-income seniors’ activities for fees paid to register for physical activities or artistic, cultural and recreational activities. The senior has to be 70 years or older. |  | Receipts |
|  | |  |  |  |
|  | | Quebec grant for seniors to offset a municipal tax increase  If you were resident in Quebec, 65 years or over and had owned your residence for at least 15 consecutive years. |  | Details including years of ownership, type of dwelling, municipal tax bill |
|  | |  |  |  |
| **OTHER DEDUCTIONS AND CREDITS** | | |  |  |
|  | |  |  |  |
|  | | Volunteer firefighter and Search and Rescue volunteer credit |  | Certification of volunteer hours (at least 200 hours of eligible service) from a fire chief or delegated official |
|  | |  |  |  |
|  | | Donations to registered charities or donations made to registered journalism organizations |  | Official tax receipts, details of the transaction |
|  | |  |  |  |
|  | | Large cultural donation and cultural patronage. A monetary donation to certain artistic or cultural organizations, over $5,000 but no more than $25,000 (QC). |  | Official tax receipts |
|  | |  |  |  |
|  | | You are a recognized agricultural producer and you donated food products you produced to certain registered charities after March 26, 2015 (QC). |  | Details and receipts |
|  | |  |  |  |
|  | | Ontario energy and property tax credit |  | Rent or property tax paid, name of landlord |
|  | |  |  |  |
|  | | Quebec solidarity tax credit housing component |  | RL-31 slip for tenants |
|  | |  |  |  |
|  | | Political contributions (federal, provincial and municipal) |  | Official tax receipts |
|  | |  |  |  |
|  | | You (or a partnership of which you are a member) paid interest on a loan granted by a seller-lender guaranteed by La Financière agricole du Québec and the above-mentioned loan contract was signed after December 2, 2014 but before January 1, 2025. |  | Details including interest paid on loan |
|  | | You received an amount from the Incentive Program to Retain Essential Workers (IPREW) |  | Details regarding the amounts received |
|  | |  |  |  |
|  | | You received a Farm Worker Bonus |  | Details regarding the amounts received |
|  | |  |  |  |
|  | | You have received federal or provincial government COVID-19 payments such as the Canada Emergency Response Benefit (CERB), Canada Emergency Student Benefit (CESB), Canada Recovery Benefits (CRB) Canada Recovery Sickness Benefit (CRSB), or Canada Recovery Caregiving Benefit (CRCB), etc. |  | Details regarding the amounts received ***and also the amounts repaid for the 2020 tax year.*** Please include slips, such as T4A or T4E with instructions. Please also indicate if you have received Employment Insurance benefits under the Canada Emergency Response Benefit |
|  | |  |  |  |
|  | | You subscribed to Digital News from a qualified Canadian journalism organization (QCJO). Contact the journalism organization to know if they qualify for this tax credit. |  | If the subscription qualifies, you can claim up to 500$ for amounts paid in 2020 for qualifying subscription expenses |
|  | |  |  |  |
|  | | The Canada Training Credit allows taxpayers to claim tuition and fees paid in 2020 to an educational institution or an institution certified by the Minister of Employment and Social Development that gives post-secondary education or occupational skills courses. The amount claimable is the lesser of half the amount paid and your accumulated credit limit. Your credit limit should appear on your 2019 notice of assessment. It corresponds to $250 per year (starting 2019) that is only accrued if your total income exceeds $10,000 and is less than $147,667. Claiming this credit reduces the amount used in claiming the normal tuition tax credit. You have to be at least 26 years of age, but under 66 years of age at the end of 2020 to accumulate the $250 annual credit limit. |  | Details concerning the payments and the institution, and the program followed |
|  | |  |  |  |
|  | | You are a member of a partnership that is a Qualifying Journalism Organization, and you were allocated a refundable credit by the partnership |  | Details concerning the allocation |