



# 2019 PERSONAL INCOME TAX ORGANIZER

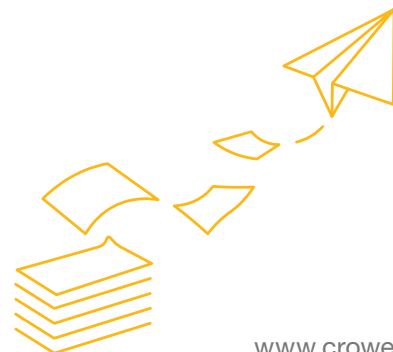
Dear Client:

## RE: 2019 PERSONAL INCOME TAX ORGANIZER

The 2019 Personal Income Tax Organizer is designed to assist you in gathering the reporting information and documents necessary for the preparation of your 2019 tax return.

Please complete the attached checklist and send all the necessary information and documentation to us **AS SOON AS POSSIBLE** as we need time to prepare, process, check and deliver your tax return by the filing deadline of April 30, 2020. **Please ensure that all documentation provided is complete. This will allow for quicker processing and efficiency.**

Note that if you or your spouse carried on a business in the year, you have until June 15, 2020 to file your personal income tax return. However, any tax liabilities that you or your spouse have are due April 30, 2020.



## New personal tax measures for 2019 that can affect your tax return:

### RRSP Limits

The maximum RRSP contribution limit for 2019 is \$26,500. Your RRSP deduction for 2019 is generally calculated as 18 per cent of your 2018 earned income, less 2018 pension adjustments to a maximum of \$26,500, plus any unused RRSP deduction room carried forward from prior years.

### TFSA Limits

The TFSA annual contribution limit for the 2019 tax year has increased to \$6,000. The cumulative contribution limit is \$63,500.

### Home Buyers' Plan Withdrawal Limit



The Home Buyer's Plan limit for the 2019 tax year has increased to \$35,000 for withdrawals made after March 19, 2019. Amounts withdrawn under the Home Buyer's Plan must be repaid to an RRSP over a period not exceeding 15 years, starting in the second year following the year in which the withdrawal was made to prevent any income inclusion. The Home Buyer's Plan applies to first-time home buyers.

### First-Time Home Buyers' Amount

The first-time home buyers' amount is a \$5,000 federal non-refundable tax credit that you may qualify for if you purchased a home in the year and both of the following conditions apply:

1. You or your spouse or common-law partner acquired a home; and
2. You did not live in another home owned by your/or your spouse or common-law partner in the year of acquisition or in any of the preceding four years.

### Interest Paid on Student Loans

Interest paid in 2019 or the preceding five years on qualifying student loans can normally be claimed as a non-refundable tax credit. Interest paid on a Canada Apprentice Loan amount for registered Red Seal apprentices can also be claimed.

### Canada Caregiver Credit

For 2017 and subsequent taxation years, the Infirm Dependent tax credit, the Caregiver tax credit and the Family Caregiver tax credit have been replaced by a new 15 per cent non-refundable Canada Caregiver Credit (CCC). The amount in respect of which the CCC is calculated is \$7,140 and may be claimed for the care of an infirm dependent relative. The credit amount is phased out when the net income of a dependent exceeds \$23,906.

### Ontario Childcare Access and Relief from Expenses Credit



In 2019, the province of Ontario introduced the Ontario Childcare Access and Relief From Expenses (CARE) tax credit for low and moderate income families that pay child care expenses. The CARE is a refundable tax credit that is only available to families with household income under \$150,000.

The CARE tax credit is in addition to the existing Child Care Expense Deduction. Families could receive up to \$6,000 per child under the age of seven, up to \$3,750 per child between the ages of seven and 16, and up to \$8,250 per child with a severe disability.

## Canada Workers Benefit



For 2019 and subsequent taxation years, the Working Income Tax Benefit is replaced by the Canada Workers Benefit (CWB) which is a federal refundable tax credit. The amount of the CWB will be computed as 26% of earned income over \$3,000, to a maximum credit of \$1,355 for single individuals without children and \$2,335 for families (couples and single parents).

The maximum credit is reduced by 12% of adjusted net income over \$12,820 for single individuals without children and \$17,025 for families.

In addition, in 2019, the government introduced an amendment to clarify that kinship care providers would be considered the parents of a child in their care for the purposes of the CWB. As a result, Kinship care providers would be eligible for the CWB amount available for families, provided all other eligibility requirements are met.

## Adoption Expenses

You can claim an amount for eligible adoption expenses related to the adoption of a child who is under 18 years of age. For the 2019 taxation year, the maximum amount of eligible expenses for each child has increased to \$16,255. Parents can claim these adoption expenses in the tax year that includes the end of the adoption period for the child.

The adoption period:

- begins when an application is made for registration with a provincial or territorial ministry responsible for adoption (or with an adoption agency licensed by a provincial or territorial government) or when an application related to the adoption is made to a Canadian Court, whichever is earlier; and
- ends when an adoption order is issued by, or recognized by, a government in Canada for that child or when the child first begins to live permanently with you, whichever is later.

## Donations of Cultural Property



The Government of Canada provides certain enhanced tax incentives to encourage donations of cultural property to certain designated institutions and public authorities in Canada, to ensure that such property remains in Canada for the benefit of Canadians.

The enhanced tax incentives include a charitable donation non-refundable tax credit which is calculated on the fair market value of the property donated. In addition to the credit, any capital gain in respect of the disposition of the property to the registered charity (where the fair market value of the property exceeds its cost amount) is exempt from taxation.

For donations made on or after March 19, 2019, the government no longer requires that the property donated be of national importance to qualify as a donation of cultural property. The property donated only needs to be of outstanding significance by reason of its close association with Canadian history or national life, its aesthetic qualities, or its value in the study of the arts or sciences.

## Lifetime Capital Gains Exemption

For dispositions of qualified small business corporation shares in 2019, the lifetime capital gains exemption has increased to \$866,912.

For dispositions of qualified farm or fishing property, the lifetime capital gains exemption is maintained at \$813,600 for dispositions before April 21, 2015 and \$1,000,000 for dispositions after April 20, 2015.



## Important for EFile

**It is mandatory for all tax returns prepared by Crowe Soberman to be e-filed** (certain exceptions are provided by CRA).

Filing your tax return electronically is fast, safe, easy and environmentally friendly.

The benefits of using Efile Online are:

- Individuals who have their returns e-filed can generally expect to have their returns and refunds processed within two weeks. You can get your refund even faster if you use direct deposit.
- Crowe Soberman receives an electronic acknowledgement that the return has been received.
- If you have to pay, you can e-file your return early and not pay the amount owing until April 30th. Your payment can be made by telephone, Internet banking, ATM or by using the remittance form. In many cases, taxpayers receive their notice of assessment before the payment is due.

**Clients will be provided with a Jacket Outline unless otherwise specified in this 2019 Personal Income Tax Organizer.**

Crowe Soberman will store your returns electronically in a secure environment that can be easily accessed when, or if, required.

Please note that it is the taxpayer's responsibility to maintain a complete copy of all income tax supporting information.

All completed returns will be delivered by way of our client portal, unless otherwise indicated on the next page of this organizer.

If you have any questions regarding the organizer or wish to discuss any aspect of your personal tax situation, please contact us at your earliest convenience.

CROWE SOBERMAN LLP  
Chartered Professional Accountants

## 2019 PERSONAL INCOME TAX ORGANIZER

NAME: \_\_\_\_\_ MAIN PHONE: \_\_\_\_\_

EMAIL: \_\_\_\_\_ WORK PHONE: \_\_\_\_\_

DATE(S) OUT OF TOWN BETWEEN NOW AND APRIL 30, 2020, IF APPLICABLE:

\_\_\_\_\_

**Note: All personal income tax returns will be e-filed.**

*Check off all below boxes that apply to you.*

### NEW CLIENT OF CROWE SOBERMAN

**I am a new client of Crowe Soberman.**

*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 also provide the prior year tax return and notice of assessment.*

	MAIN TAX PAYER	SPOUSE
First Name		
Last Name		
SIN		
Birthdate		

	FIRST CHILD	SECOND CHILD
First Name		
SIN		
Birthdate		
Relationship		

	THIRD CHILD	FOURTH CHILD
First Name		
SIN		
Birthdate		
Relationship		

	ADDRESS
Address Number	
Street	
Apartment	
City	
Province	
Postal Code	

**PROCESSING**

- I would like a printed copy of the entire return instead of a Jacket Outline.**  
*(Additional processing fees may apply.)*
- I authorize the Canada Revenue Agency (CRA) to provide my name, address and date of birth to Elections Canada.**
- I own foreign property.** *If yes, please see attached [Foreign Property Reporting Organizer](#).*
- All completed returns will be delivered by way of our client portal, unless otherwise indicated here:**  
*For more information on the client Portal, contact your Crowe Soberman advisor.*
  - Courier
  - Mail
  - I will arrange for pick up

**PERSONAL INFORMATION**

- Crowe Soberman is not preparing my spouse's or common-law partner's 2019 tax return.**

*Please indicate the amount of your spouse's or common-law partner's net income:*

Line 236    \$

*Check off the below box if applicable.*

- My spouse or common-law partner was self-employed in 2019.
- I got separated or divorced in 2019.**  
*Please provide the date of separation or divorce, as well as any transfers made to the spouse on separation.*
- I have other persons dependent upon me because of their age or disability.**  
*Please provide the disability certificate, detail of infirmities and income information for each dependent.*

Provide details about the regular and consistent support you provide for food, shelter or clothing to the person with the disability.

Please provide receipts or other documents to support these details.

*Dependents information:*

First Name	
Last Name	
SIN	
Birthdate	
Relationship	

First Name	
Last Name	
SIN	
Birthdate	
Relationship	

**RESIDENCY**

- Province of residency on December 31, 2019 was not Ontario.**

Please indicate your province of residency on December 31, 2019

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- I became or ceased to be a Canadian resident in 2019.**

Date of entry

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Date of departure

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- I am not a Canadian citizen.**

**EMPLOYMENT INCOME**

- I had employment income in 2019.**

*Present your T4s and details of the benefits from employment not appearing on your T4 slip.*

- I received gratuities and tips.**

*Please provide the total amount received.*

- I incurred employment expenses.**

*Provide the details of automobile, travel, parking, meals, etc., together with the applicable receipts and Form T2200.*

We encourage you to complete the attached [Details of Employment Expenses](#) worksheet.

- I received employment insurance benefits.**

*Present the T4E slips.*

- I disposed of a share in which I previously elected to defer the security options benefit.**

*Provide details of disposed share in which you previously elected to defer the security options benefit.*

*Please contact your Crowe Soberman advisor for further discussion.*

**SELF-EMPLOYMENT INCOME**

- I have self-employed income.**

*Provide the details of income and expenses.*

We encourage you to complete the attached [Details of Business Expenses](#) worksheet.

- The business activity changed from the prior year.

Business name	
Previous business activity	
New (current) business activity	

- The business earns income from internet web pages and websites.

*Provide the main webpages and website addresses.*

https://\_\_\_\_\_

**INVESTMENT INCOME**

- I received interest, dividends (eligible or non-eligible) or royalties.**

*Present your T5, T3 slips.*

- I earned income from compound or foreign investments.**

*Provide the details of income earned in year and foreign tax paid (if applicable).*

- I disposed of a T-bill.**

*Present your T5008 slips.*

- I redeemed Canada Savings Bonds.**

*Present your T600 slips.*

- I owned partnership interests.**

*Provide the details of the original investment, income/loss allocations and contributions/distributions since inception and T5013 slips.*

- I owned a rental property.**

*Please provide the following information, as well as the details of income and expenses.*

We encourage you to use the attached [Details of Rental Property](#) worksheet.

- I disposed of shares, bonds, real estate or other properties.**

*Please provide a list of brokers and phone numbers or provide a letter to your brokers authorizing them to speak to Crowe Soberman personnel.*

We encourage you to use the [Details of Disposed Shares, Bonds, Real Estate or Other Properties](#) worksheet.

*If applicable: Provide the details of the dispositions to related persons.*

*If applicable: Provide the details of your redeemed shares in a Quebec labour-sponsored fund.*

- I entered into a flow-through share agreement**

*Provide the details of flow-through share agreement(s).*

- I disposed of a principal residence during 2019.**

*Provide all disposition details.*

Address Number	
Street number	
Street name	
City	
Province	
Postal Code	

- This was your principal residence for all of the years that you owned it.

*If applicable: Please speak to your Crowe Soberman advisor for more information regarding claiming all or any portion of the principal residence exemption (PRE) to reduce or eliminate any gain on the sale of this property.*



**OTHER INCOME**

- I received pension income or withdrew money from an RRSP, RRIF or RDSP.**  
*Present T4A (OAS), T4A (P), T4A, T4RRSP, T4RRIF slips, gross amount of your foreign pension income received, etc.*
- I want to split my pension income with my spouse or common-law partner if it is advantageous tax-wise.
- I received spousal or taxable child support.**  
*Provide the details of amounts received and a copy of relevant agreement and amendments (if not previously supplied to us).*
- I received workers' compensation, social assistance payments or net federal supplements.**  
*Present your T5007 slips.*
- I received other income. (Ex: Prizes, bursaries, grants, etc.)**  
*Provide the applicable T4A slips, as well as the details of prizes, bursaries, grants, etc.*

**GENERAL DEDUCTIONS/CREDITS**

- I contributed to a Registered Retirement Savings Plan (RRSP).**  
*Present your Registered Retirement Savings Plan (RRSP) receipts.*
- I and/or my employer contributed to a Pooled Registered Pension Plan (PRPP).**  
*Present your Pooled Registered Pension Plan (PRPP) receipts.*
- My spouse and/or I purchased our first home making us eligible for the First-Time Home Buyers' Tax Credit.**  
*Provide the details of the purchase.*
- I made a withdrawal/repayment under the Home Buyers' or Lifelong Learning Plans**  
*Provide details of withdrawal/repayment under the Home Buyers' or Lifelong Learning Plans, as well as a copy of the Home Buyers' Plan or Lifelong Learning Plan.*
- I paid professional, union or similar dues.**  
*Present the receipts for professional, union or similar dues paid.*
- I paid 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/records of examination fees paid to an educational institution, professional association, provincial ministry, or other similar institution for occupational, trade or professional examinations taken.*
- I incurred child care expenses**  
*Provide the details and receipts of daycare, camp, or babysitting costs.*

**I paid spousal support or taxable child support.**

*Provide the details of the amounts paid and a copy of relevant agreement and amendments (if not previously supplied to us).*

**I moved 40km or more to be closer to my new work, business location or school during 2018 or 2019.**

*Provide the details of expenses incurred as well as the below information.*

We encourage you to complete the attached [Details of Move to be Closer to Work, Business Location or School](#) worksheet.

**I had 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.*

**I incurred accounting, investment counsel or management fees (excluding RRSP fees).**

*Provide details of incurred accounting, investment counsel or management fees.*

**My dependents or I enrolled in full/part-time attendance at university or college.**

*Present the T2202 slips or form TL11A for a foreign university.*

If applicable, please have the dependent sign the back of the form.

**My dependents or I paid interest on a student loan.**

*Provide the details of interest paid on a student loan, including your annual receipts showing the interest amount.*

**I made charitable donations or political contributions.**

*Present the official receipts for all charitable donations and/or political contributions made.*

**I donated securities or ecologically sensitive land.**

*Provide the donation receipt, as well as the details of donated securities or ecologically sensitive land, including transaction dates.*

**I incurred expenses with respect to the adoption of a child.**

*Present all adoption expenses.*

**I incurred medical or attendant care expenses for myself or a dependent.**

*Present a payment listing from your pharmacist. Include receipts for private health and dental plans and details of attendant care.*

**I am eligible to claim the disability amount.**

**I received 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.*

**I acquired an approved share of the capital stock of a prescribed labour-sponsored venture capital corporation.**

*Present the T5006 or official provincial slips from the acquired approved share of the capital stock of a prescribed labour-sponsored venture capital corporation.*

- I incurred eligible expenses in 2019 for improvements to my principal residence to allow a senior to gain access to, or be more mobile/functional within the home or to reduce harm to a senior within the home.**  
*Details of eligible expenses paid in 2019 for improvements to your principal residence to allow a senior to gain access to, or be more mobile/functional within the home or to reduce harm to a senior within the home.*

Description:

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### MISCELLANEOUS

- I paid income tax instalments.**  
*Provide the details of payments and a copy of CRA statement of account.*
- My spouse or partner and I together earn less than \$40,000 and paid property taxes or rent.**  
*Please provide the details of your landlord or municipality, and the amount paid.*
- I was assessed for 2018 or reassessed for any preceding year.**  
*Present copies of all 2018 assessment notices and/or any preceding year reassessment notices.*
- I wish to be added to the Crowe Soberman database to receive regular tax updates.**  
*Please provide your email address to be added to our database*

Email: \_\_\_\_\_





## FOREIGN PROPERTY REPORTING ORGANIZER

**If you require assistance in answering any of the below questions, please contact our office.**

**I, at any time in 2019, owned or had an interest in a specified foreign property.**

*Funds held in a foreign bank account, shares of a foreign corporation held either in Canadian or foreign accounts, and/or foreign rental property are some common examples.*

If yes, you may have an obligation to file an information return with the CRA. If you have questions regarding Foreign Property Reporting, please contact our office so that we may determine if you have any reporting obligations and, if so, what information must be reported.

Significant changes were made to Form T1135. A simplified reporting method for individuals who own specified property with a total cost of less than \$250,000, but more than \$100,000, throughout the year was established.

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

The cost totalled more than \$100,000(CDN) at any time in the year.

I received a T3 or T5 from a Canadian issuer in respect of a specified foreign property for 2019.

*If yes to either of the above, you must file Form T1135.*

The due date for Form T1135 (which reports the details of your foreign investments income) is the same date as the due date for taxpayer's regular income tax return.

Please note that unreported or inaccurate reporting on your Form T1135 can lead to significant financial penalties and may extend the assessment period for your entire personal tax return by three years.

A copy of Form T1135 can be found [here](#) for your reference.

Please note that if you want Crowe Soberman to prepare the Form T1135, a separate engagement letter will be sent to you for the preparation of Form T1135. Please call your Crowe Soberman advisor as soon as possible for further discussion.

**I, at any time, transferred or lent property to a foreign trust.**

*If yes, you must file Form T1141.*

The due date for Form T1141 is the same due date as the taxpayer's regular income tax return.

**I, at any time in 2019, received distributions or obtained a loan from a foreign trust.**

*If yes, you must file Form T1142.*

The due date for Form T1142 is the same date as the due date for taxpayer's regular income tax return.

**I had an interest in a non-resident corporation or trust.**

I, or myself together with family members, have a 10 per cent (or more) interest.

*If yes, you must file Form T1134.*

The due date for Form T1134 is 15 months after the reporting calendar year.

**In the course of my business during 2019, I had transactions in excess of \$1 million with non-arm's length, non-resident persons.**

*If yes, you must file Form T106.*

The due date for Form T106 is the same date as the due date for taxpayer's regular income tax return.

## DETAILS OF EMPLOYMENT EXPENSES

Name of employer:

### Employment Expenses Appendix

Legal and accounting fees	\$
Advertising and promotion	\$
Food and beverages	\$
Lodging	\$
Entertainment expenses - Food	\$
Entertainment expenses – Tickets and entrance fees	\$
Entertainment expenses – Other <i>(please attach list)</i>	\$
Parking	\$
Supplies – Stationery	\$
Supplies – Telecommunications	\$
Supplies – Other <i>(please attach list)</i>	\$
Salary paid to a substitute or assistant	\$
Office rent	\$
Licences	\$
Bonding premiums	\$
Rental of office equipment	\$
Training costs	\$
Travel fare	\$
Any other employment expenses not listed above <i>(please attach list)</i>	\$

### Home Office Expenses Appendix

Heat	\$
Electricity	\$
Water	\$
Maintenance	\$
Insurance <i>(applicable to commission employees only)</i>	\$
Property taxes <i>(applicable to commission employees only)</i>	\$
Rent	\$
Any other home office expenses not listed above <i>(please attach list)</i>	\$

### Motor Vehicle Expenses - Employment

#### Motor Vehicle Description

Make		Total km driven	
Model		Date of acquisition	
Year		Date of disposition <i>(if in the year)</i>	
Km driven to earn employment income			

Fuel ( <i>gasoline, propane, oil, electricity</i> )	\$
Maintenance and repairs	\$
Insurance	\$
Licence and registration fees	\$
Any other motor vehicle expenses not listed above ( <i>attach list</i> )	\$



## DETAILS OF BUSINESS EXPENSES

### Business Expenses

Advertising	\$
Meals and entertainment	\$
Bad debts	\$
Insurance	\$
Interest and bank charges	\$
Business taxes, licences, and memberships	\$
Office expenses	\$
Office stationery and supplies	\$
Professional fees <i>(including legal and accounting fees)</i>	\$
Management and administration fees	\$
Rent	\$
Repairs and maintenance	\$
Salaries <i>(including employer's contributions)</i>	\$
Commissions paid, allowances, bonuses, etc.	\$
Property taxes	\$
Travelling expenses – Moving	\$
Travelling expenses – Convention	\$
Utilities – Light, heat, water	\$
Telephone and utilities	\$
Fuel costs <i>(except for motor vehicles)</i>	\$
Delivery, freight, and express	\$
Any other business expenses not listed above <i>(attach list)</i>	\$

### Motor Vehicle Expenses

#### Motor Vehicle Description

Make		Date of acquisition	
Model		Date of disposition <i>(if in the year)</i>	
Year			

### Kilometers

Number of kilometres driven during the fiscal period to earn business income	
Total kilometres driven in the fiscal period	

## Motor Vehicle Expenses Appendix

Fuel ( <i>gasoline, propane, oil, electricity</i> )	\$
Interest	\$
Interest on a motor vehicle other than an automobile	\$
Insurance	\$
Licence and registration fees	\$
Maintenance and repairs	\$
Any other automobile expenses not listed above ( <i>attach list</i> )	\$
Parking fees related to business activities	\$
Additional business insurance	\$

## DETAILS OF RENTAL PROPERTY

### Rental Property Address

Street Number	
Street/PO Box	
City/Town	
Province	
Postal Code	

## INVESTMENT INCOME *Continued*

### Details of Income

Number of units	
Gross rents	
Other income ( <i>ex. premiums and leases, sharecropping</i> )	

### Rental Property Expenses Appendix

Advertising	\$
Insurance	\$
Interest and bank charges	\$
Office expenses	\$
Professional fees ( <i>including legal and accounting fees</i> )	\$
Management and administration fees	\$
Repairs and maintenance	\$
Salaries, wages, and benefits ( <i>including employer's contributions</i> )	\$
Property taxes	\$
School taxes	\$
Travel	\$
Utilities	\$
Other expenses ( <i>please attach list</i> )	\$

## DETAILS OF DISPOSED OF SHARES, BONDS, REAL ESTATE OR OTHER PROPERTIES

Original cost	\$
Selling price	\$
Cost of disposition	\$

*Please provide a list of brokers and phone numbers or provide a letter to your brokers authorizing them to speak to Crowe Soberman personnel.*

### Disposed of Shares, Bonds, Real Estate or Other Properties Appendix

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

*Provide the details of the dispositions to related persons (if applicable).*

*Provide the details of your redeemed shares in a Quebec labour-sponsored fund (if applicable).*

## DETAILS OF MOVE TO BE CLOSER TO WORK, BUSINESS LOCATION OR SCHOOL

	Address of OLD home	Address of NEW home
Street Number/ Street/ PO Box		
City/Town		
Province		
Postal Code		
Country ( <i>if outside Canada</i> )		
Country ( <i>if outside Canada</i> )		
Date of move		
Date you started your new job/business or studies		

Main reason for the move:

- To work or to run a business  
 To study full time

Information about your employer, business, or educational institution AFTER the move:

Name	
Street Number/ Street Name	
City	
Province	
Postal Code	
Country ( <i>if outside Canada</i> )	

## MOVING EXPENSE APPENDIX

### General Moving Expenses

Transportation and storage costs for household items	\$
Name of mover (if applicable)	

### Travel Expenses

Travel cost	\$
Number of household members in move	
Method of travel	
Number of kilometres	

### Meal Expenses

Meals	\$
Number of meals	

### Temporary living expenses near new or old home

Number of nights	
Number of days	

### General Expenses

Cost of cancelling the lease for your old home	\$
Incidental costs related to move (specify): _____	\$
Costs to maintain your old home when vacant	\$

### Cost of selling old home

Selling price	\$
Real estate commission	\$
Legal or notarial fees	\$
Advertising	\$
Other selling costs (specify): _____	\$

### Cost of purchasing new home

Purchase price	\$
Legal or notarial fees	\$
Taxes paid for the registration or transfer of title (Do not include GST/HST)	\$

## Publications Mail Agreement Number 40010965

**Crowe Soberman LLP**  
**Chartered Professional Accountants**  
**2 St. Clair Avenue East Suite 1100**  
**Toronto ON M4T 2T5**

### NEED TO TALK TO SOMEONE?

Your Crowe Soberman advisor is always available to answer your questions. Our group of tax experts are available to point you in the right direction and provide tangible planning and solutions.

### Please contact members of our Tax Group at:

Silvia Jacinto	silvia.jacinto@crowesoberman.com	416 963 7163
Karyn Lipman	karyn.lipman@crowesoberman.com	416 963 7159
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Marissa Verskin	marissa.verskin@crowesoberman.com	416 644 3307

Contact us today and one of our tax advisors will be in touch with you to help you plan for your success!

### ABOUT CROWE SOBERMAN LLP

Our services include Audit & Advisory, Business Valuation, Claims Valuation, Corporate Recovery & Turnaround, Forensics, Estates & Trusts, Global Mobility Services, HR Consulting, Commodity Tax (HST), International Transactions and Consulting, International Tax, Litigation Support, M&A Transactions, Management Services, Personal Insolvency and Succession Planning.

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Member Crowe Global

### OUR PRIVACY POLICY

At Crowe Soberman, we have always recognized our responsibility for protecting the privacy of your personal information. *Canada's Personal Information Protection and Electronic Documents Act (PIPEDA)* has made privacy an even greater priority.

If you have any questions, comments or concerns about our administration of your personal information, please visit our website for our complete privacy policy or contact us at [privacy@crowesoberman.com](mailto:privacy@crowesoberman.com).

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# TORONTO