Howland Tax Services International

2012 Personal Tax Organizer (Canada)

Personal Information

You			Your Spouse		
Name			Name		
Social Insurance #			Social Insurance #		
Address			Address (if different)		
Postal Code			Postal Code		
Phone/Fax			Phone/Fax		
Email			Email		
Canadian Citizen?	☐ Yes	☐ No	Canadian Citizen?	☐ Yes	☐ No

New Clients

You		Your Spouse	
Birth Date		Birth Date	
Marital Status			
☐ Single	☐ Married	☐ Common-Law	
☐ Divorced	☐ Separated	☐ Widowed	

New clients please provide copies of the last tax returns filed.

All Clients

Do you want to <u>start</u> or <u>change</u> Direct Deposit of refunds into your bank account (income tax refunds, GST/HST Credits, Canada Child Tax Benefits, or Universal Child Tax Benefits)? If yes, provide the following information (or attach a VOID cheque to your tax return when completed):

Branch Number ____________________

Institution Number ____________________

Account Number ____________________

Do you want to eFile your return to speed up processing? ☐ Yes ☐ No

Did your marital status change during the year? ☐ Yes ☐ No

If yes, indicate date of change. ____________________

If you are married or living common-law and we are not preparing your spouse's return, please provide your spouse’s name, Social Insurance Number, and net income from Line 236 of the spouse’s income tax return.

Name: ______________________ SIN: _____________________ Net Income: ______________

Dependant Information				
Name				
Birth Date				
Relationship				
Social Insurance #				
Net Income				

Did you receive the Canada Child Tax Benefit (CCTB) for any of your children in 2012?

☐ Yes ☐ No

Did you pay childcare expenses in 2012? ☐ Yes ☐ No

If yes, please provide details, including Social Insurance Numbers of individual daycare providers:

_________________________ _________________________

_________________________ _________________________

_________________________ _________________________

Do you authorize Canada Revenue Agency to provide your name, address, and date of birth to Elections Canada for the National Register of Electors?

☐ Yes ☐ No

Did you own foreign property at any time in 2012 with a total cost of more than $100,000 CAD?

☐ Yes ☐ No

If yes, please provide details:

Cost of property _________________________ _________________________

Type of property _________________________ _________________________

Location of property _________________________ _________________________

Did you immigrate to or emigrate from Canada during 2012? ☐ Yes ☐ No

If yes, indicate date of change of residency _________________________

New Items for 2012

Family Caregiver Amount

Did you have an infirm dependant? ☐ Yes ☐ No

If yes, was your dependant:

• an individual age 18 or older, who was dependent on you by reason of a mental or physical infirmity?

• a child under the age of 18 with a medical or physical infirmity, who as a result of the infirmity is, and is likely to be for a long continued period of indefinite duration, dependent on others for significantly more assistance in attending to the child's personal needs and care when compared to children of the same age?

☐ Yes ☐ No

Canada Pension Plan Election for Certain Working Seniors

If you were aged 65-70 during 2012, and you earned self-employment income, would you prefer to continue making CPP contributions on that income? Choosing "Yes" means you may be required to make CPP contributions with your 2012 tax return:

☐ Yes ☐ No

Would you rather make an election on your tax return to stop contributing to CPP?

☐ Yes ☐ No

If you were aged 65-70 during 2012, and you earned employment income, did you file an election with your employer (on Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election)* to stop paying CPP contributions?

☐ Yes ☐ No

Have you revoked a prior election by filing Form CPT30?

☐ Yes ☐ No

U.S. Citizens

If we did not or will not prepare your U.S. returns, please provide copies. If you require U.S. tax preparation, please include W2, 1099, 1042S or other U.S. tax slips.

Did you have more than $10,000 (USD) in Canadian financial accounts (including bank, RRSP, or investment accounts) at any time during 2012? ☐ Yes ☐ No

If yes, Form TD F 90-22.1 must be filed with the U.S. Department of the Treasury by June 30, 2013 (received, not postmarked). If you want us to complete this form for you, please provide name and addresses of financial institutions, account numbers and types, and maximum values of each account during 2012 (in US dollars).

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Do you have a Canadian RRSP or RRIF? ☐ Yes ☐ No

If yes, provide name and addresses of financial institutions, account numbers, and closing value of each account on Dec. 31, 2012 (in CDN dollars) for preparation of IRS Form 8891.

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U.S. citizens who reside in Canada and earn self-employment income can elect not to pay U.S. Social Security Tax on that income by filing Form CPT56 *Certificate of Coverage Under the Canada Pension Plan* with their U.S. return. This form should be obtained well in advance. Please contact us as soon as possible.

Financial Assets Reporting Form

If you had foreign (non-US) financial assets in 2012, you may have to file Form 8938 with your return. There are different rules and amounts for married or unmarried taxpayers, and for taxpayers living inside or outside the United States.

We recommend that you visit the IRS website to determine if you are required to file Form 8938: <http://www.irs.gov/instructions/i8938/ch01.html#d0e217>

Are you required to file Form 8938? ☐ Yes ☐ No

If yes, and we are preparing your U.S. return, please provide statements for your financial assets so we can complete the form and attach it to your return.

Income & Expenses

Income Items

- ☐ T1204 - Government Service Payments
- ☐ T3 - Trust Income Allocation and Designations
- ☐ T4 - Statement of Remuneration Paid
- ☐ T4A - Pension, Retirement, Annuity and Other Income
- ☐ T4A(OAS) - Old Age Security
- ☐ T4A(P) - Canada Pension Plan
- ☐ T4E - Employment Insurance Benefits
- ☐ T4RSP - RRSP Income
- ☐ T4RIF - RRIF Income
- ☐ T5 - Investment Income
- ☐ T5008 - Securities Transactions
- ☐ T5013 - Partnership Income
- ☐ Foreign Pensions or U.S. Social Security
- ☐ Any other tax slips or income received

Other Items

- ☐ Charitable donation receipts
- ☐ Children's arts/fitness credits - provide receipts
- ☐ Employment expenses - Form T2200 required from employer
- ☐ Home buyers' amount - purchased qualifying home in 2012?
- ☐ Investment expenses and carrying charges (e.g. interest, investment counsel fees, safety deposit box fees, etc.)
- ☐ Medical expenses - provide all receipts and reimbursements from medical plans
- ☐ Moving expense receipts, if the move brought you 40 kms closer to workplace or school
- ☐ Public transit amount - provide receipts
- ☐ RRSP contribution receipts
- ☐ Student loan interest forms
- ☐ Tradesperson tools and expenses - provide receipts
- ☐ Tuition fees of more than $100 - obtain T2202A form or receipt from educational institution
- ☐ Union dues, provide receipts
- ☐ Volunteer firefighters' amount - completed 200 hours of volunteer firefighting services?

Also Provide

- ☐ Details of assets sold during the year (stocks and bonds sold outside RRSP, real estate, equipment, autos, etc.) with documentation of their cost
- ☐ Income and expenses from rental properties, businesses or partnerships
- ☐ Contributions to federal and provincial political parties
- ☐ Details on alimony/maintenance received or paid
- ☐ Assessment notices and correspondence received from Canada Revenue Agency
- ☐ Receipts for tax paid by installments - total installments paid for 2012: ______________
- ☐ Mailing labels from Canada Revenue Agency

Anything else?

This Personal Tax Organizer is not a complete list. Please provide details regarding any other income or expenses not listed above.

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