Howland Tax Services *International*

2013 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 start or change 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 ____________________

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.

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 2013?

☐ Yes ☐ No

Did you pay childcare expenses in 2013? ☐ Yes ☐ No

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

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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

Foreign Property

Did you own foreign property at any time in 2013 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 ____________________ ____________________

Note: foreign property includes funds held outside Canada, shares of non-resident corporations, amounts owed to you by non-residents, interests in non-resident trusts, real property (real estate), and other property outside Canada. Some types of property are excluded. If you own foreign property costing more than $100,000 we may need to get more information from you to complete Form 1135 *Foreign Income Verification Statement*. Canada Revenue Agency must receive Form 1135 by April 30, 2014 to avoid penalties.

Did you immigrate to or emigrate from Canada during 2013? ☐ Yes ☐ No

If yes, indicate date of change of residency ____________________

New Items for 2013

Pooled Registered Pension Plan (PRPP)

Did you participate in a PRPP during 2013? ☐ Yes ☐ No

First-Time Donor's Super Credit

If you made charitable contributions in 2013, are you a First-Time Donor? You are a First-Time Donor if neither you nor your spouse or common-law partner has claimed a Charitable Donation Tax Credit in any of the five preceding tax years (no donations claimed after 2007). If you are a returning Howland Tax Services client, and we have prepared your tax returns since 2007, we have this information on file and you don't have to answer this question:

☐ Yes ☐ No

U.S. Citizens

Did you have more than $10,000 (USD) in Canadian financial accounts (including bank, RRSP, or investment accounts) at any time during 2013? ☐ Yes ☐ No

If yes, Form TD F 90-22.1 must be filed with the U.S. Department of the Treasury by June 30, 2014. This form must now be E-Filed with the BSA E-Filing system. If you want us to complete and E-File it for you, please provide name and addresses of financial institutions, account numbers and types, and maximum values of each account during 2013 (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, 2013 (in CDN dollars) for preparation of IRS Form 8891.

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If you had foreign (non-US) financial assets in 2013, 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#d0e144>

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 2013?
- ☐ 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 or PRPP 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 2013: ______________
- ☐ 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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