

# Howland Tax Services *International*



## 2016 Personal Tax Organizer (Canada)

### Personal Information

| You   | Your Spouse            |
|---|------------------------|
| Name  | Name                   |
| Social Insurance #  | Social Insurance #     |
| Date of Birth   | Date of Birth          |
| Marital Status:<br><input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Common-Law <input type="checkbox"/> Divorced <input type="checkbox"/> Separated <input type="checkbox"/> Widowed |                        |
| Address   | Address (if different) |
|   |                        |
| Postal Code   | Postal Code            |
| Phone   | Phone                  |
| Email   | Email                  |
| Canadian Citizen?   | Canadian Citizen?      |

Did your marital status change during the year?  Yes  No

If yes, indicate change and date of change: \_\_\_\_\_

If you are married or living common-law and we are not preparing your spouse's return, please provide a complete copy (all pages) of your spouse's tax return and income tax slips.

| Dependants         | 1 | 2 | 3 | 4 |
|--------------------|---|---|---|---|
| Name               |   |   |   |   |
| Date of Birth      |   |   |   |   |
| Relationship       |   |   |   |   |
| Social Insurance # |   |   |   |   |
| Net Income         |   |   |   |   |

Did you receive the Canada Child Tax Benefit or Universal Child Care Benefit in 2016?  Yes  No

Did you pay childcare expenses in 2016?  Yes  No

If yes, please provide details and amounts, 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 immigrate to or emigrate from Canada during 2016?  Yes  No

If yes, indicate change of residency and date of change \_\_\_\_\_

Do you want to start or change Direct Deposit of refunds and benefits into your bank account (income tax refunds, GST/HST Credits, Canada Child Tax Benefits, or Universal Child Tax Benefits)? If yes, provide the following:

Branch Number \_\_\_\_\_

Institution Number \_\_\_\_\_

Account Number \_\_\_\_\_

## **New for 2016**

### **Sale of Principal Residence Reporting**

You must now report the sale of your principal residence on Schedule 3 of your tax return to claim the principal residence exemption.

Did you sell your home during 2016?  Yes  No

If yes, was it your principal residence for every year you owned it?  Yes  No

### **Eligible Educator School Supply Tax Credit**

Teachers and early childhood educators may be able to claim a 15% refundable tax credit for up to \$1,000 of unreimbursed supplies purchased during the year. CRA may ask to see certification from your employer attesting to the expenses. If you are an eligible educator, and you incurred eligible expenses, please provide your employer certification and receipts for the expenses.

### **Home Accessibility Tax Credit**

If you renovated your home during 2016 to allow an individual eligible for the Disability Tax Credit to be more mobile or functional within the dwelling, or to reduce the risk of harm within the dwelling or in gaining access to it, you can claim a non-refundable tax credit of up to \$10,000 for eligible expenses incurred.

Please provide documentation of eligible expenses (e.g. agreements, invoices, and receipts) that clearly identify the type and quantity of goods bought or services provided.

**Documents needed to prepare your return(s):**

- New clients – provide complete copies of the last tax returns filed and the notices of assessment
- Copies of income tax slips received, including T1204, T3, T4, T4A, T4A(OAS), T4A(P), T4E, T4RSP, T4RIF, T5, T5008, T5013, U.S. Social Security, other foreign pensions, etc.
- RRSP or PRPP contribution receipts
- Charitable donation receipts
- Receipts for contributions to federal or provincial political parties
- Receipts for eligible children’s fitness expenses (Children’s Fitness Tax Credit)
- Receipts for eligible children’s arts expenses (Children’s Arts Amount)
- Employment Expenses – Form T2200 is required from your employer
- First-Time Home Buyers’ Tax Credit – purchased qualifying home in 2016?
- Investment expense receipts (e.g. interest expense, investment counsel fees, management 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
- Receipts for monthly (or longer duration) public transit passes (Public Transit Amount)
- Student loan interest forms
- Tradesperson tools and expenses – provide receipts
- Tuition fees of more than \$100 – obtain T2202A form or receipt from educational institution
- Receipts for union dues
- Firefighter or search and rescue volunteers – completed 200 hours of eligible services during the year?
- Income and expenses from rental properties, businesses or partnerships – receipts are generally not required if spreadsheets provided or you fill out one of our checklists
- Documentation or details of assets acquired and sold during the year (stocks and bonds sold outside RRSP, real estate, business equipment and autos, etc.)
- 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 2016:
- Any other items: the above is not a complete list. Please provide details regarding any other income or expenses items not listed above:

---

---

---

---

## Foreign Property

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.

Did you own foreign property at any time in 2016 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 (country) \_\_\_\_\_

If you had foreign property costing more than \$100,000 Canada Revenue Agency must receive Form 1135 *Foreign Income Verification Statement* on or before the due date of your income tax return to avoid penalties. If your foreign property cost more than \$250,000 CAD, we will need more information to complete Form 1135.

## U.S. Citizens

Did you have more than \$10,000 in Canadian financial accounts at any time during 2016 (including RRSP, RRIF, RESP, TFSA, bank, or investment accounts)? If yes, FinCEN Report 114 *Report of Foreign Bank and Financial Accounts* (FBAR) should be filed using the BSA E-Filing System by June 30, 2017. If you want us to complete and file this form for you, please provide name and addresses of financial institutions, account numbers and types, and the highest amounts in each account during 2016.

If you held Canadian financial assets in 2016, you may also have to file Form 8938 *Statement of Specified Foreign Financial Assets* or Form 8621 *Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund* with your U.S. income tax return(s).