

# Howland Tax Services *International*



## 2017 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 2017?  Yes  No

Did you pay childcare expenses in 2017?  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 2017?  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 2017**

### **Tax Exempt Scholarship or Bursary Income**

Scholarship or bursary income received by students aged 16 and over at the end of the year, who are enrolled in a post-secondary educational institution in Canada for a program that is not at the post-secondary level, is now tax exempt if that program provides the student with skills for, or improves skills in, an occupation.

### **Tuition, Education, and Textbook Amounts**

The education and textbook amounts have been eliminated. The tuition amount has been enhanced to include fees paid for occupational skills courses that are not at the post-secondary level, if the student is at least 16 years of age at the end of the year and enrolled in the educational institution to obtain skills for, or improve skills in, an occupation. An example given by CRA is "training in a second language or in basic literacy and numeracy."

### **Canada Caregiver Amount**

The Canada caregiver amount has replaced the family caregiver amount, the amount for infirm dependants age 18 or older, and the caregiver amount. If you have a spouse or common-law partner, or a dependant with an impairment in physical or mental functions, you may be entitled to claim this amount.

### **Elimination of Certain Credits and Amounts**

The Public Transit Amount has been eliminated as of July 1, 2017.

The Children's Arts Amount and Children's Fitness Tax Credit are eliminated for 2017.

### **Change to Allowable Medical Expenses**

Individuals who need medical intervention to conceive a child are now eligible to claim the same expenses as individuals with medical infertility. You can request an adjustment to claim such medical expenses on any income tax return for the 10 previous calendar years.

**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
- Employment Expenses – Form T2200 is required from your employer
- First-Time Home Buyers' Tax Credit – purchased qualifying home in 2017?
- 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 (Jan. 1-June 30, 2017 only)
- 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 2017:
- Any other items: the above is not a complete list. Please provide details regarding any other income or expenses items not listed above:

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## 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 2017 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 2017 (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 April 17, 2018. 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 2017.

If you held Canadian financial assets in 2017, 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).