

Howland Tax Services *International*



2022 Personal Tax Organizer (Canada)

Personal Information

You	Your Spouse
Name	Name
Social Insurance #	Social Insurance #
Date of Birth	Date of Birth
Marital Status: <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 Benefit in 2022? Yes No

Did you pay childcare expenses in 2022? Yes No

If yes, please provide receipts and indicate the 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 2022? 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 Benefits)? If yes, provide the following:

Branch Number _____

Institution Number _____

Account Number _____

COVID-19 Benefits and Repayments

If you received COVID-19 benefits in 2022, the amounts are taxable and will be reported to you on a tax slip. If during 2022 you had to repay some or all of your COVID-19 benefits, you can claim a deduction for the repayment. How do you prefer to claim the deduction?

- Claim it on your 2022 tax return;
- Claim it on your tax return for the year you received the benefit (2020 or 2021); or
- Split it between your tax returns.

Employees Working at Home due to COVID-19

Did you work from home as an employee more than 50% of the time for a period of at least four consecutive weeks in 2022 due to COVID-19?

Yes No

If yes, you can claim expenses using a detailed method or simplified flat rate method of \$2/day.

Detailed Method: you will need to obtain Form T2200S from your employer, and total up your expenses for rent, utilities, home maintenance, home internet access, office supplies, employment use of a basic cell phone plan, and long distance calls for employment purposes. Commission employees may also claim property taxes, home insurance, and the lease of certain equipment used for earning commission income.

Flat Rate Method: how many days did you work from home as an employee in 2022 due to COVID-19?

New: Ontario Staycation Tax Credit

Residents of Ontario: did you pay accommodation expenses for a leisure stay of less than a month in Ontario, at a short-term or camping accommodation, such as a hotel, motel, resort, lodge, bed-and-breakfast establishment, cottage, campground, or vacation rental property?

Yes No

You can claim eligible expenses of up to \$1,000 as an individual or \$2,000 if you have a spouse, common-law partner or eligible children, to receive up to \$200 as an individual or \$400 as a family. A detailed receipt must be provided by a supplier registered for the Goods and Services Tax (GST)/Harmonized Sales Tax (HST).

New: Nova Scotia Children's Sports and Arts Tax Credit

Residents of Nova Scotia: did you pay for artistic, cultural, and physical activities for children under the age of 19?

Yes No

If yes, please provide your receipts. This \$500 refundable tax credit is available for organized physical activities and programs, and programs in literary arts, visual arts, performing arts, music, media, languages, customs, and heritage.

New: Nova Scotia Rebate for Fertility Treatments, Surrogacy-related Medical Expenses

Residents of Nova Scotia: did you pay for fertility treatments provided by a Nova Scotia-licensed medical practitioner or infertility treatment clinic, or for surrogacy-related medical expenses?

Yes No

If yes, please provide your receipts. This refundable tax credit is equal to 40% of your costs. There is no limit on the number of treatments you can claim, but the maximum annual claim is \$20,000 in eligible costs for a maximum annual tax credit of \$8,000.

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 or T2200S is required from your employer, unless using the Flat Rate Method under "Employees Working at Home due to COVID-19" above
- First-time home buyer: did you purchase a qualifying home in 2022 using a Home Buyers' Plan withdrawal?
- Investment expense receipts (interest expense, investment counsel fees, management fees, etc.)
- Medical expenses: provide all receipts and statements for reimbursements from medical plans
- Moving expense receipts, if the move brought you 40 kms closer to workplace or school
- Student loan interest forms
- Tradesperson tools and expenses: provide receipts
- Tuition fees: obtain T2202 *Tuition and Enrolment Certificate* from educational institution
- Receipts for union dues
- Receipts for digital news subscriptions to qualified Canadian journalism organizations
- Firefighter or search and rescue volunteers: completed 200 hours of eligible services during the year?
- Income and expenses from rental properties, businesses or partnerships
- Documentation or details of assets acquired and sold during the year (e.g. 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
- The above is not a complete list. Please provide details on the next page regarding any 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 2022 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 2022 (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 15. 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 2022.

Note that, if you can't make the April 15 deadline above, you are allowed an automatic extension to October 15. You don't need to request it to take advantage of this later filing date, but you should enter the reason for the late filing on your FBAR.

If you held Canadian financial assets in 2022, 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).