

# Howland Tax Services *International*



## 2023 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 2023?  Yes  No

Did you pay childcare expenses in 2023?  Yes  No

If yes, please provide receipts and indicate the 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

Did you immigrate to or emigrate from Canada during 2023?  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 Benefit Repayments

Did you make any federal, provincial or territorial COVID-19 benefit repayments during 2023? If yes, please indicate amounts and dates of repayments:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### New: Changes for Employees Working at Home

Employees who worked at home during 2020, 2021 and 2022 due to COVID-19 were allowed to claim a home office deduction using either a temporary flat rate method or a detailed method. Eligible employees who worked from home in 2023 are now required to use the detailed method to claim home office expenses. The temporary flat rate method does not apply to the 2023 tax year.

Were you required to work more than 50% of the time from home for a period of at least a month (4 consecutive weeks) in 2023? Note: this requirement does not have to be part of an employment contract, however, it should be a written or verbal agreement:  Yes  No

Did you enter into a formal telework arrangement with your employer under which it was agreed that you would work at home?  Yes  No

If yes, what were the details of that arrangement?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### **Making a Claim Under the Detailed Method**

You will need to obtain Form T2200 or Form T2200S from your employer, and total up your expenses for rent, utilities, home maintenance, home internet access, office supplies (if required to pay for them), employment use of a basic cell phone plan, and long distance calls for employment purposes. Commission employees can also claim property taxes, home insurance, and the lease of certain equipment used for earning commission income.

### **New: Advanced Canada Workers Benefit Payments (ACWB)**

If you received advance Canada Workers Benefit (CWB) payments in 2023 under the ACWB program, you should receive an RC210 slip showing the amount received. We will need this slip to complete your tax return.

### **New: Higher Deduction for Eligible Tools**

Employed tradespersons and apprentice mechanics can now claim a deduction for up to \$1,000 of eligible tools (up from \$500), if they meet the conditions in the Employment Expenses guide (T4044).

### **New: First Home Savings Account (FHSA)**

The FHSA is a new registered plan to help individuals save for their first home. Starting April 1, 2023, contributions to an FHSA are generally deductible up to \$8,000, and qualifying withdrawals or certain transfers out are tax free.

Did you make any contributions or transfers to an FHSA in 2023?  Yes  No

Did you make any withdrawals or transfers out of an FHSA in 2023?  Yes  No

If yes to either of the above, you should receive a T4FHSA *First Home Savings Account Statement* slip showing your FHSA transactions for the year. We will need this tax slip to report these activities on your tax return.

### **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

- First-time home buyer: did you purchase a qualifying home in 2023 using a Home Buyers' Plan withdrawal?
- First-time home buyer: did you purchase a qualifying home in 2023 using a First Home Savings Account (FHSA) 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 regarding any 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 2023 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 2023 (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 2023.

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 2023, 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).