



### 2011 T1 Personal Income Tax Checklist

THE MINIMUM FEE FOR A BASIC PERSONAL TAX RETURN FOR A FAMILY WILL BE \$325.

THE MINIMUM FEE FOR A PERSONAL TAX RETURN FOR A FAMILY, INCLUDING SELF-EMPLOYMENT INCOME, RENTAL PROPERTY INCOME OR OTHER SIMILAR ITEMS WILL BE \$425.

ADDITIONAL FEES APPLY TO QUEBEC TAX RETURNS.

Canada Revenue Agency (CRA) offers the taxpayer the option to have their name, address and date of birth provided to Elections Canada to maintain a current National Register of Electors. If you do not want this information made available to Elections Canada, please indicate this preference on the form below.

In addition, the option to have refunds deposited directly to the taxpayer's personal bank account through CRA's direct deposit program is also available. If you would like to take advantage of this service, please complete the banking information section on the checklist below.

CRA requires that all offshore assets in excess of \$100,000 CDN be declared by the taxpayer. Please inform us if this situation applies to you.

Please remember that the Tax Department considers the accuracy and completeness of the return to be the responsibility of the taxpayer. Therefore, it is important that we receive all pertinent information at the outset.

### 2011 Personal Income Tax Return

#### Detailed listing of information required

Information required includes (but not limited to):

1. All information slips, such as T3, T4, T4A, T4A(OAS), T4A(P), T4E, T4PS, T4RIF, T4RSP, T5, T10, T2200, T2202, T101, T1163, T1164, TL11A, B, C and D, T5003, T5007, T5008, T5013, T5018 (Subcontractors), RC62 and corresponding provincial slips.
2. Details of other income for which no T slips have been received such as:
  - Other employment income (including stock option plans and Election Form T1212)
  - Business and/or partnership income
  - Rental income
  - Alimony, separation allowances, child maintenance – please also provide a copy of your separation/divorce agreement
  - Pensions (certain pension income may now be split between spouses – see #35)
  - Interest income earned but not yet received; for example, Canada Savings Bonds, deferred annuities, term deposits, treasury bills, mutual funds, strip bonds, compound interest bonds
  - Professional fees
  - Director fees
  - Replacement properties acquired



### 3. Details of other expenses such as:

- Employment related expenses – provide Form T2200 “Declaration of Conditions of Employment”
- Tools acquired by apprentice vehicle mechanics
- Business and employment purchases ; for example, vehicles, supplies, etc.
- Interest on money borrowed to purchase investments
- Investment counsel fees
- Moving expenses – including costs of maintaining a vacant former residence
- Child care expenses
- Alimony, separation allowances, child maintenance – please provide a copy of your divorce/separation agreement
- Safety deposit box fees
- Accounting fees
- Pension plan contributions
- Adoption related expenses
- Clergy residence deduction information, including Form T1223
- Disability support expenses (speech, sight, hearing, learning aids for impaired individuals and attendant care expenses)
- Film and video production eligible for tax credit
- Mining tax credit expenses
- Business research and development
- Trade person’s tools acquired by an employee
- Public transit passes acquired
- Property taxes or rent paid for your principal residence
- Amounts paid for programs of physical activity for children under age 16 at any time during the year (under 18 for children with disabilities). Other types of activities may qualify. Please ask us for details.

### 4. Details of other investments such as:

- Real estate of oil and gas investments – including financial statements
- Labour-sponsored funds

### 5. Details and receipts for:

- Registered Retirement Savings Plan (RRSP) contributions
- Professional dues
- Tuition fees – including mandatory ancillary fees, and Forms T2202, TL11A and TL11D
- Charitable donations (including publicly traded securities)
- Medical expenses (including medical related modifications to new or existing home and travel expenses)
- Political contributions

### 6. Details of capital gains and losses realized in 2011. Also, new rules now permit rollovers for foreign share spin-offs and various foreign share reorganizations.

### 7. Details of previous capital gain exemptions claimed, business investment losses and cumulative net investment loss accounts.

### 8. Name, address, date of birth, S.I.N., and province of residence on December 31, 2011.

### 9. Marital/common-law status and spouse/partner income, S.I.N. and birth date.

### 10. List of dependents/children – including their incomes and birth dates.

### 11. If you or one of your dependents was in full-time attendance at a college or university, details concerning name of institution, number of months in attendance, tuition fees, income of dependent, Form T2202.

### 12. Are you disabled or are any of you dependents disabled?

- Provide Form T2201 – disability tax credit certificate. This also includes extensive therapy such as kidney dialysis and certain cystic fibrosis therapy. Also, the transfer rules include relatives such as parents, grandparents, child, grandchild, brothers, sister, aunts, uncles, nephews or nieces. Persons with disabilities also may receive tax relief for the cost of disability supports such as sign language services, talking textbooks, etc., incurred for the purpose of employment or education. See #33 for the Registered Disability Savings Plan information.

13. Details regarding residence in a prescribed area which qualifies for the Isolated Area Deduction.
14. Information regarding child tax benefit receipts.
15. Details regarding contributions and withdrawals from Registered Educations Savings Plans.
16. Details regarding RRSP – Home Buyers' Plan withdrawals and repayments; RRSP – Lifelong Learning Plan repayment.
17. Receipts for 2011 income tax installments, or payments of tax.
18. Copy of 2009 personal tax returns, 2009 Assessment Notices and any correspondence from Canada Revenue Agency (CRA).
19. 2011 Personalized Tax Information which CRA may have sent you.
20. Do you want your tax refund or credit deposited directly to your account in a financial institution (Yes / No)  
To start direct deposit, or to change banking information, attach a void personalized cheque or your branch, institution and account number.
21. Details of carry forwards from previous years including losses, donations, forward averaging amounts, registered retirement savings plans.
22. Details of foreign property owned at any time in 2011 including cash, stocks, trusts, partnerships, real estate, tangible and intangible property, contingent interests, convertible property, etc.
23. Details of income from, or distributions to, foreign entities such as foreign affiliates and trusts.
24. Details of your "Pension Adjustment Reversal" if you ceased employment and were in a Registered Pension Plan or a Deferred Profit Sharing Plan. (T10 Slip)
25. If you provided in-home care for a parent or grandparent (including in-laws) 65 years of age or over, or an infirm dependent relative, a federal tax credit may be available. Also, the caregiver may claim related training costs as a medical expenses credit.
26. Interest paid on qualifying student loans is eligible for a tax credit.
27. Retroactive lump-sum payments: Individuals receiving qualifying retroactive lump-sum payments over \$3,000 may be allowed to use a special mechanism to compute the tax.
28. Changes in family circumstance that could affect the GST/HST credit, such as births, deaths, marriages, reaching the age of 19 years and becoming or ceasing to be a resident in Canada.
29. Children of low or middle income parents may be entitled to a Canada Learning Bond of \$500 in the initial year and \$100 per year until age 15. Please ask us for details.
30. Do you have any personal interest expense – such as on a house mortgage or vehicle? If so, it may be possible to take steps to convert this into deductible interest.
31. An investment tax credit is available in respect of each eligible apprentice employed in one of the 45 Red Seal Trades. Also, grants are available for apprentices.
32. Have you received the Universal Child Care Benefit of \$100 per month for each child under 6 years of age?
33. Any person eligible for the disability tax credit, or their parent or legal representative, may establish a Registered Disability Savings Plan which receives government grants. Please ask us for details. See #12 for information on disabilities.
34. The age limit for maturing Registered Pension Plans, Registered Retirements Savings Plans, and Deferred Profit Sharing Plans is 71 years of age.
35. Spouses may jointly elect to have up to 50% of certain pension income reported by the other spouse. Please ask us for details.
36. Individuals 18 years of age and older may deposit up to \$5000 into a Tax-Free Savings Account. Please ask us for details.



### Change of Address

Street:

City:	Postal Code:
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Spouse Address:  
(If Different)

City:	Postal Code:
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Telephone #

Work #: ( )	Home #: ( )
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Marital Status (If Changed)

### Direct Deposit Information

Please provide a VOID cheque.

Financial Institution:

Branch #:	Account #:
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Name of Account Holder:

### Elections Canada Option

I DO NOT want my name, address and date of birth provided to Elections Canada [  ]

### Tax Installments

Federal:	\$	\$
Quebec: (If Applicable)	\$	\$
Federal Tax assessments 2010 RRSP room	\$	\$

Children Name	Date of Birth (Month / Day / Year)	Net Income
	/ /	\$
	/ /	\$
	/ /	\$
	/ /	\$

  

Additional Dependents Name	Date of Birth (Month / Day / Year)	Net Income
	/ /	\$
	/ /	\$