



KGR BOOKKEEPING SERVICES

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<http://kgr-bookkeeping.vpweb.ca/>

Tax Preparation Checklist Questionnaire

Please Complete a SEPARATE Tax Preparation Questionnaire per Tax Filing Individual

GENERAL INFORMATION

Are you a new or existing client? Existing New Referred by: (if applicable)

Legal Name (first & last):

Email - Please provide your own (not shared) individual email account for privacy & confidentiality protection requirements:

Home Phone Number:

Mobile Phone Number:

Which tax year(s) do you require service for?

If you have become or ceased to become a resident of Canada in the tax year please provide one of the following dates (MM/DD/YYYY):

Entry Date:

Exit Date:

Decease Date:

Bankruptcy Date (if applicable):

For estate planning purposes, if you would like to share the contact information of key personnel involved in your estate planning process, please list information below. Information will be kept on file for your family and other key personnel in the event you require them to attend to matter on your behalf. KGR Bookkeeping Services will ONLY share confidential information with authorized individuals listed under your signed Client Authorization agreement. If a Client Authorization agreement is needed, please contact KGR Bookkeeping Services.

	Full Name	Company	Phone Number	Email
Power of Attorney				
Will & Estate Lawyer				
Financial Advisor				

Please select any of the following situations that may apply to you:

Property disposition- principal residence or other properties in the tax year
Property change of use to rental or business operation, or back to principal residence
Disposed of capital asset & Eligible Capital Property in the tax year
Business Activities
Farm Activities
Real Estate Rental Activities
Automobile & Office-In-Home Expenses
Commission Employee
T2200 Employee Expenses
Elect for tuition to maximize tax savings
Elect to split-pension to maximize tax savings
Setup CRA auto payment (Please provide account, branch & institute information)
Setup CRA direct deposit (Please provide account, branch & institute information)
Register for Electronic CRA mail delivery for CRA My Account
Provide my information to Elections Canada
Confined to prison for 90+ days of tax year
Confined to prison on Dec 31st of tax year for 6+ months
Social assistance received in tax year
Shared custody of dependent(s) (requires custody details)
Were an officer or servant of the government of another country e.g. diplomat, family member who resided with such a person or an employee of such a person
A person in respect of whom a Children's Special Allowance (CSA) was payable during the tax year
Elect to correct previously & missed filed taxes through Voluntary Disclosure Program (VDP) – a second chance to correct your taxes with potential penalties & prosecution relief. When VDP is not applicable to the tax situation, a fairness request may be made.
Other:

ONLY for clients requiring services for multiple years, please list years applicable for above selected situations:

Foreign Property Verification

Did the TOTAL COST of all specified foreign property held by you at any time during the year exceed \$100,000? Yes No

If yes, complete the following section. There are severe penalties & prosecution for failing to report. If you missed reporting in past years, the Voluntary Disclosure Program (VDP) may be available, a second chance to correct your taxes with penalties & prosecution relief.

Please select the following situations that apply to you

Funds held outside Canada
Shares of non-resident corporations (other than foreign affiliates)
Indebtedness owed by non-resident
Interests in non-resident trusts
Real property outside Canada (other than personal use and real estate used in an active business)

Other property outside Canada

Property held in an account with a Canadian registered securities dealer or a Canadian trust company

What property do you have to report?

You are required to report all specified foreign property in accordance with subsection 233.3(1) of the Act which include:

- funds or intangible property (patents, copyrights, etc.) situated, deposited or held outside Canada;
- tangible property situated outside of Canada;
- a share of the capital stock of a non-resident corporation held by the taxpayer or by an agent on behalf of the taxpayer;
- an interest in a non-resident trust that was acquired for consideration, other than an interest in a non-resident trust that is a foreign affiliate for the purposes of section 233.4 of the Act;
- shares for corporations resident in Canada held by you or for you outside of Canada;
- an interest in a partnership that holds a specific foreign property unless the partnership is required to file Form T1135;
- an interest in, or right with respect to, an entity that is non-resident;
- a property that is convertible into, exchangeable for, or confers a right to acquire a property that is specified foreign property;
- a debt owed by a non-resident, including government and corporate bonds, debentures, mortgages, & notes receivables;
- an interest in foreign insurance policy; and
- precious metals, gold certificates, and future contracts held outside Canada.

Specified foreign property **does not include**:

- a property used or held exclusively in carrying on an active business;
- a share of the capital stock or indebtedness of a foreign affiliate;
- an interest in a trust described in paragraph (a) or (b) of the definition of “exempt trust” in subsection 233.2(1) of the Act;
- a personal-use property as defined in Section 54 of the Act; and
- an interest in, or a right to acquire, any of the above-noted excluded property

PERSONAL INFORMATION

MANDATORY for NEW CLIENTS & EXISTING Clients with Changes/Updates

Social Insurance Number:

Birth Date:

Gender: Male Female Other

Canadian Citizen Yes No

Mailing Address: Street Address

Street Address Line 2

Apt

PO Box

RR#

City

Province

Postal Code

Province of residence on December 31st of tax year if different from above:

Marital Status on December 31st of tax year:

Married Common-law Widowed

Divorced Separated Single

If Marital Status changed within tax year: Date:

Previous Status:

Family Information

	Spouse	Dependent #1	Dependent #2	Dependent #3	Dependent #4
First Name					
Last Name					
Relationship					
Birth Date (MM/DD/YYYY)					
S.I.N.					
Confined to prison for 90+ days of tax year (if applicable)					
Confined to prison on Dec 31 st of tax year for 6+ months (if applicable)					
Decease date (if applicable)					
Date of Bankruptcy (if applicable)					
If filing SEPARATELY provide Net Income \$ from Line 23600 of T1 Return					

Custody, Disability & Infirmary

	Taxpayer (SELF)	Spouse	Dependent #1	Dependent #2	Dependent #3	Dependent #4
Have shared custody for dependent						
Residing in same residence						
Qualifies as an eligible dependant						
Disability Tax Credit approved by CRA with valid T2201 on file						
Have mental/physical infirmary						
Primary Caregiver for dependent with metal/physical infirmary						
Transfer DTC to caregiver *if maximize tax deductions						

INCOME INFORMATION & CAPITAL GAINS/LOSSES

If you have given authorization to KGR Bookkeeping Services to act as your Authorized Representative to access your CRA account details, CRA AFR Account Information Download (including Income Slips) will be made available to KGR Bookkeeping Services and you do **NOT** need to provide us with a copy of any slips available on your CRA Account unless further requested by KGR Bookkeeping Services.

Income Slips:

Select Applicable Income Slips to be Provided:

RC62- Universal Child Care Benefit (UCCB) (for 2016 & prior, unless received back payment)

RC96- RRSP used to fund education in tax year

T1036- RRSP used to purchase a house in tax year

T1037- RRSP Home Buyers' Plan repayments

T1141, T1142- Loans or transfers to non-resident trusts & receipts from non-resident trusts

T2097- RRSP Retiring Allowance rolled into RRSP

T2202*- Declaration of Condition of Employment (paid expenses related to employment, i.e. tools, employment travel expenses- completed by employer) ***MANDATORY** Statement of Commission/Employment Activities form must be completed & provided to KGR Bookkeeping Services. For 2020, complete 2020 Home Office Expenses for Employees if applicable.

T2201- Disability Tax Credit Certificate approved, valid & on file with CRA ***MANDATORY** for DTC claims

T2202A- Tuition fees and education credits **Tuition transfers must complete Designation for the transfer of an amount to a spouse or common-law partner, parent, or grandparent section of the form.*

T3- Trusts, estates, insurance policies, mutual funds, income trusts

T4- Employment & commission income

T4A- Other pensions including foreign pensions, superannuation, annuities, lump-sum payments, retiring allowances, scholarships & bursaries

T4A (OAS)- Old Age Security

T4A (P)- Canada Pension Plan & disability benefits

T4E- Employment insurance and other income

T4PS- Employment profit sharing plan

T4RSP, T4RIF- RRSP income & RRIF income

T5- Interest from bank savings accounts, term deposits, GICs, mutual funds and dividends

T5003, T5004- Tax shelter information

T5007- Social Assistance, Worker's Compensation income

T5008- Investment income ***MUST** provide security transaction statements detailing the following: security description, quantity, proceeds, face amount, **COST/BOOK VALUE**.

T5013- Partnership Income

T600, T5CSB- Canada Savings Bond interest

T-DB- Treasury Bill investments

Other

ONLY for clients requiring services for multiple years, please list the years applicable for above income details:

Do you have income received from a Private Corporation that is subject to Tax on Split Income (TOSI)?

Yes No

Why is it important to determine TOSI applicable income?

Due to TOSI rules, it is very important to track business contributions by family members. TOSI applies to all adults unless they fall into a specific exclusion, which contains three broad categories: 1) Family members, age 25-64, who own shares that represent at least 10% voting shares and value of the company. 2) Family members who are over age 17 who are “actively engaged” in the business; that is if they average at least 20 hours per week working in the business in the current year or in at least five previous years. 3) Spouse of business owners who are age 65 or older. It is very important to notify your tax professional if you have income received from a private corporation subject to TOSI.

Other Income Not Reported on TSlips:

Select Applicable Other Income to be Provided:

Alimony, Maintenance, Support Payments
Commission related employment income
Interest received from Mortgages & Notes **MUST provide amortization schedule.*
Outstanding Shareholder Loan
Taxable Benefit – Automobile
Taxable Benefit – Loan-interest Loans
Tips & Gratuities
Other:

ONLY for clients requiring services for multiple years, please list the years applicable for above income details:

Other & Foreign Income (NOT reported on TSlips):

	Income Type (Employment, Interest, Pension, Social Security, etc.)	Income \$ in Foreign Currency	Foreign Currency	Taxes Paid on Income \$
Foreign Income #1				
Foreign Income #2				
Foreign Income #3				
Foreign Income #4				
Foreign Income #5				

ONLY for clients requiring services for multiple years, please list the years applicable for above income details:

Capital Gains/Losses

Dispositions Resulting in Capital/Losses – Individual ONLY (not Business/Real Estate/Farm Disposition)

Do you have Capital Gains/Losses due to dispositions? Yes No

If yes, the following must be provided to KGR Bookkeeping Services for each disposition:

Type of Disposition, Units, Name/Address/Legal Description of Property, Name of Issuer (if applicable), Face Value (if applicable), Maturity Date (if applicable), Year of Acquisition, Year of Disposition, Adjusted Cost Base, Outlays & Expenses (from disposition)

Income from Business Activities

* MANDATORY [Statement of Business Activities](#) form must be completed & provided to KGR Bookkeeping Services, along with any financial statements or bookkeeping records if necessary. If applicable, [Automobile & Office-in-Home Expenses](#), and [Capital Assets & Eligible Capital Property Schedule](#) forms are to be completed.

Income from Farm Activities

* MANDATORY [Statement of Farm Activities](#) form must be completed & provided to KGR Bookkeeping Services, along with any financial statements or bookkeeping records if necessary. If applicable, [Automobile & Office-in-Home Expenses](#), and [Capital Assets & Eligible Capital Property Schedule](#) forms are to be completed.

Income from Real Estate Rental Activities

* MANDATORY [Statement of Real Estate Rental Activities](#) form must be completed & provided to KGR Bookkeeping Services, along with any financial statements or bookkeeping records if necessary. If applicable, [Automobile & Office-in-Home Expenses](#), and [Capital Assets & Eligible Capital Property Schedule](#) forms are to be completed.

DEDUCTIONS & CREDITS

*****Please note below is a comprehensive listing of deductions & credits to help clients maximize their tax-savings opportunities for the most recent seven tax years; some deductions & credits below may apply only to limited years. Our tax & accounting professionals will determine proper eligibility for all year selected deductions & credit. Deductions & credits MUST be supported with appropriate documentation.*****

Common Deductions & Credits

Select Applicable Deductions & Credits to be Provided:

Annual Union Dues, Profession, or Like Dues (not on T4 slip)
Apprenticeship Tools
Capital Losses
Carrying Charges & Interest
Charitable Donations

Charitable Donations First Time Donor (eliminated end of 2017)

CRA Instalments Made for the Tax Year

Employment related expenses * MANDATORY if applicable [Statement of Commission/Employment Activities](#) form must be completed & provided to KGR Bookkeeping Services along with a T2200. If applicable, [Asset & Property Transactions](#) and [Auto& Office-in-Home Expenses](#) forms are to be completed. For 2020, complete [2020 Home Office Expenses for Employees](#), if applicable.

Legal Fees for advice or assistance to respond to CRA for review of income, deductions or credits for a year or to object to or appeal an assessment or decision under the Income Tax Act, the Employment Insurance Act, the Canada Pension Plan, or the Quebec Pension Plan; fees paid to collect (or establish rights to) a retiring allowance or pension benefit, fees paid to try to make child support payments non-taxable.

Meal & Lodging Expenses *MUST provide TL2 &T2200

Moving Expenses * MANDATORY [Statement of Moving Expenses](#) form must be completed & provided to KGR Bookkeeping Services

Public Transit Passes (eliminated June 30, 2017)

Rent Paid in Tax Year(s) & Property Tax Statement for the Tax year

Other:

ONLY for clients requiring services for multiple years, please list the years applicable for above selected deductions & credits:

Children & Family Deductions & Credits

Select Applicable Deductions & Credits to be Provided:

Adoptions Expenses

Alimony, Maintenance, Support Payments Made

Child care Expenses

Children's Art & Culture Credit (federal credit eliminated end of 2016, provincial credit may be applicable depending on province)

Fitness Tax Credit age 16 & under (federal credit eliminated end of 2016, provincial credit may be applicable depending on province)

Fitness Tax Credit age 16-24 (federal credit eliminated end of 2016, provincial credit may be applicable depending on province)

Other:

ONLY for clients requiring services for multiple years, please list the years applicable for above selected deductions & credits:

Education Deductions & Credits

Select Applicable Deductions & Credit to be Provided:

Educator School Supply Tax Credit

Student Loan Interest

Tuition, Education, and Textbook Credit for Self (requires T2202A) (federal education & textbook credits eliminated end of 2016, federal tuition credit still available, provincial may be applicable depending on province)

Transfer from Spouse - Tuition, Education, and Textbook Credit for Self (requires T2202A) (federal education & textbook credits eliminated end of 2016, federal tuition credit still available, provincial may be applicable depending on province)

Transfer from Dependent - Tuition, Education, and Textbook Credit for Self (requires T2202A) (federal education & textbook credits eliminated end of 2016, federal tuition credit still available, provincial may be applicable depending on province)

Other:

ONLY for clients requiring services for multiple years, please list the years applicable for above selected deductions & credits:

Medical & Caregiving Deductions & Credits

Please visit the CRA website for up-to-date eligible medical expenses

Select Applicable Deductions & Credits to be Provided:

Attendant Care Expenses

Caregiver Tax Credit

Disability Support Deduction

Medical Expenses (uncovered), including Medical Expenses for Animals Assisting with Severe Mental Impairment & Fertility Related Procedures & In Vitro Fertility Program)

Medical Premiums NOT reported on TSlips

Medical (related to other dependents)

Medical (travel)

Other:

ONLY for clients requiring services for multiple years, please list the years applicable for above selected deductions & credits:

Out-of-Country Deductions & Credits

Select Applicable Deductions & Credits to be Provided:

Foreign Tax Credit

Overseas Employment Credit

Other:

ONLY for clients requiring services for multiple years, please list the years applicable for above selected deductions & credits:

Repayments Deductions & Credits

Select Applicable Deductions & Credits to be Provided:

Repayment of Scholarships, Prizes, and Research Grants

Repayment of Shareholder Loans

Repayments of Social Benefits, Retiring Allowances, Life Insurance Policy Loan, RDSP Income

Repayment of UCCB

Other:

ONLY for clients requiring services for multiple years, please list the years applicable for above selected deductions & credits:

RRSP, HBP & LLP Repayments Deductions & Credits

Select Applicable Deductions & Credits to be Provided:

RRSP Contribution (Mar-Dec of Tax Year)

RRSP Contribution (first 60 days following Tax Year)

RRSP Contribution- Spousal (Mar-Dec of Tax Year)

RRSP Contribution- Spousal (first 60 days following Tax Year)

Repayment required for Home Buyers' Plan (HBP)

Repayment required for Lifelong Learning Plan (LLP)

Other:

ONLY for clients requiring services for multiple years, please list the years applicable for above selected deductions & credits:

Other Deductions & Credits

Select Applicable Deductions & Credits to be Provided:

Business Investment Loss

Canadian Forces & Police Personnel

Clergy Residence

Employee Home Relocation Loan Reduction (eliminated end of 2017)

Exploration & Development Expense

Federal Dividend Tax Credit

Home Accessibility Amounts

Labour-sponsored Venture Capital Tax Credit

Northern Residents Deduction * MANDATORY [Statement of Northern Resident Deduction](#) form must be completed & provided to KGR Bookkeeping Services

Political Contributions

Security Options Deduction

Volunteer Firefighter Amount

Volunteer Search & Rescue Amount

Other:

ONLY for clients requiring services for multiple years, please list the years applicable for above selected deductions & credits:

Provincial Deductions & Credits

Select Applicable Deductions & Credits to be Provided:

Ontario:

Community food program donation tax credit for farmers
Apprenticeship training tax credit
Childcare access and relief from expenses tax credit
Climate Action Incentive Payments
Co-operative education tax credit
Focused flow-through share tax credit
Low-income individuals and families tax credit
Political contribution tax credit
Seniors' public transit tax credit
Energy and property tax credit
Northern Ontario Energy credit
Senior homeowner' property tax grant

Alberta:

Climate Action Incentive Payments
Climate Leadership Adjustment Rebate (eliminated July 1, 2020)
Investor Tax Credit
Stock Saving Plan Credit

British Columbia:

Education Coaching Amount (eliminated end of 2018)
Employee Share Ownership Plan Tax Credit
Employee Venture Capital Tax Credit
Farmers' Food Donation Tax Credit (eliminated end of 2020)
Home renovation tax credit for seniors and persons with disabilities
Logging Tax Credit
Mining explorations tax credit
Mining Flow-Through Share Tax Credit
Sales Tax Credit
Shipbuilding and ship repair industry (employers) (eliminated end of 2022)
Total tax credit (individuals) (eliminated end of 2019)
Total tax credit (employers) (eliminated end of 2019)
Unused venture capital tax credit from previous years
Venture Capital tax credit

Manitoba:

Advance tuition fee income tax rebate (eliminated end of 2017)
Book publishing credit (individuals) (eliminated end of 2022)
Climate Action Incentive Payments
Community enterprise development tax credit (refundable)
Cultural industries printing tax credit (eliminated end of 2024)
Education property tax credit
Employee share purchase tax credit (refundable)
Fertility treatment tax credit
Green energy equipment tax credit (purchaser & manufacturer)
Mineral Exploration Tax Credit
Nutrient management tax credit

Odour-control tax credit (individuals)
Paid work experience tax credit
Primary caregiver tax credit
School tax credit for homeowners
Seniors' school tax rebate
Small Business Venture Capital Tax Credit (individuals)
Tuition Income Tax Rebate (indicate the year of graduation & tuition totals for all years leading up to graduation) (eliminated end of 2017)

Saskatchewan:

Climate Action Incentive Payments
Employee's Tool Tax Credit
Farm & Small Business Capital Gains Tax Credit
Graduate Tuition Tax Credit
Mineral Exploration Tax Credit
Senior Supplement Amount

Other Provincial/Territorial Credits:

NB Climate Action Incentive Payments
NB Seniors' Home Renovation Tax Credit
NB Tuition Tax Credit
NL Direct Equity Tax Credit
NL Resort Property Investment Tax Credit
NL Search & Rescue Volunteer Tax Credit
NL Venture Capital Tax Credit
NS Equity Tax Credit
NS Innovation Equity Tax Credit
NS Research & Development Tax Credit Recapture
NS Venture Capital Tax Credit
NS Volunteer Firefighters & Ground Search & Rescue Tax Credit
NU Cost of Living Tax Credit
NU Political Contribution Tax Credit
NU Territorial Foreign Tax Credit
NWT Cost of Living Tax Credit
PE Equity Tax Credit
PE Political Contribution Tax Credit
PE Volunteer Firefighter Tax Credit
YK Children's Fitness Tax Credit
YK Labour-sponsored venture capital corporation tax credit
YK Research & Development Tax Credit
YK Small Business Investment Tax Credit
YK Business Carbon Price Rebate
YK Yukon First Nation Income Tax Credit

Other:

ONLY for clients requiring services for multiple years, please list the years applicable for above selected deductions & credits: