
2020 PERSONAL INCOME TAX RETURN CHECKLIST

Please complete and submit this checklist with your income tax documents.

Name: _____ **Phone #:** _____
Address: _____ **Email:** _____
Marital Status: _____
of Dependents: _____

HOME OFFICE DEDUCTION

If you were employed in 2020, you may be able to claim a new deduction for home office expenses if you worked at home due to the COVID-19 pandemic. Most people will likely claim this deduction using the new “flat rate” method which generally only requires you to identify how many days you worked at home in 2020. There is also a more detailed method available for those that have significant home office costs however it requires additional work to calculate this deduction as well as additional record-keeping.

Please visit <https://www.canada.ca/en/revenue-agency/news/2020/12/simplifying-the-process-for-claiming-a-deduction-for-home-office-expenses-for-employees-working-from-home-due-to-covid-19.html> to review your eligibility to claim the deduction and then provide the information noted below.

Note that if you qualified for a home office deduction in previous years, these new temporary rules will likely not apply to you and you will continue to claim home office expenses in the same manner as previous years.

The information we require will depend on which method you choose to claim the home office deduction.

Are you eligible for a home office deduction? **Yes** **No**

If yes, please complete either A or B below, depending on which method you would like to use:

A. Flat Rate Method

Did you work from home for more than more than 50% of the time for a period of at least four consecutive weeks in 2020 due to the COVID-19 pandemic. **Yes** **No**

Number of days you worked at home in 2020 due to the COVID-19 pandemic: _____

B. Detailed Method

Under this method, you will need to obtain a signed Form T2200S from your employer and complete a Form T777S. These forms are available on CRA's website. As outlined in Form T777S, this method requires additional work and record-keeping and may not be beneficial unless, for example, you have significant home office costs or possibly if you rent your home. We strongly recommend that you review the information on CRA's website (see link above) including their calculator which will assist you in determining which method is best for you.

Signed *Form T2200S* provided by your employer? **Yes No**

Completed *Form T777S* included? (if not, additional fees may apply) **Yes No**

PRINCIPAL RESIDENCE EXEMPTION

Please provide details of **any** disposition of a principal residence in 2020. We will require the address of the property, the proceeds of disposition, and the years of ownership. We will also require details of any other properties owned during the period the principal residence was owned.

FOREIGN INCOME

As a Canadian resident you are required to report your income from all sources both inside and outside Canada.

Did you own or hold foreign property (e.g. real property, funds held outside of Canada, shares of non-resident corporations, etc.) at any time in 2020 with a total cost of more than \$100,000 CAD? **Yes No**

If yes, form T1135 must be completed and we will require specific details on the property held. For the 2020 taxation year, Canadian taxpayers are required to provide additional information to Canada Revenue Agency ("CRA").

If you had certain dealings with a non-resident trust or corporation in 2020, please provide details as you may have to file form T1134, T1141 or T1142.

Please include copies of any foreign tax returns filed for 2020.

ELECTIONS CANADA

Please indicate to us if you agree with CRA providing your name, address and date of birth to Elections Canada. This information is used for electoral purposes only to assist Elections Canada in keeping up to date information in the National Register of Electors. **Yes No**

CRA ONLINE MAIL

Please indicate to us if you would like to register for CRA's Online Mail program. By providing an email address, you are registering for the online mail service and are authorizing CRA to send you email notifications when you have mail to view on CRA's My Account service. You understand and agree that the Notice of Assessment, Notice of Reassessment, and any future correspondence eligible for online delivery will **no longer be printed and mailed.**

Yes No

If yes, please provide your email address: _____

INFORMATION FROM NEW CLIENTS

- Name, address, date of birth, SIN, province of residence on December 31
- Marital status, spouse's name, SIN, date of birth
- List of dependants including birth dates and income
- Copies of prior year's income tax returns and notices of assessment

INCOME

- Attach all T4 and T4A slips
- Tips, casual earnings, adult training allowances, honorariums, etc. (give details if not included on T4 or T4A slips)
- Dividends (attach T5 and T3 slips or give details)
- Banks, trust companies, etc. (attach T5, T3, T5008, T5013 slips or provide details and amount of interest earned)
- Mortgages (provide full details including amount of interest received)
- Other interest (attach all details)
- Foreign investment income (provide information slips or details)
- Interest income where cash is not received annually (give details)
- Rental income (provide addresses, rents, expenses and number of rental units)
- Old Age Security, Canada or Quebec or other pension or superannuation (attach T4A (OAS), T4A(P), T4RIF, T4RSP and T4A slips or give details)
- Employment Insurance Benefits (attach T4E slips)
- Business or partnership income
- Workers' Compensation benefits T5007
- Alimony, child support, annuity payments, royalties, trust income, profit sharing, stock options (form T1212), supplementary EI benefits, director's fees, scholarships, etc. (attach slips or give details)
- Provide details of any social assistance payments, guaranteed income supplement, spouse's allowance and worker's compensation payments received
- Provide details of any retroactive lump-sum payments received for pension benefits, spousal or child support, employment insurance, wage-loss replacement or termination from employment
- Details of RRSP - Home Buyers Plan withdrawals

SPOUSE'S INCOME

- If your spouse does not normally file a tax return, attach all tax slips and other details for spouse's 2020 income and deductions.

DISPOSALS DURING 2020

- Provide details for every sale of property (or right to property) including description, date of acquisition and disposal, original cost, proceeds on disposition and expenses of disposition
- Provide details for every disposition of a principal residence in 2020**
- Indicate if you incurred a loss on the disposal of shares or debt of a Canadian controlled private corporation

MEDICAL AND DENTAL EXPENSES

- Enclose receipts for all expenses paid and not reimbursed from a plan for self, spouse and dependents, including premiums paid to medical insurance plans

OTHER PAYMENTS OR CREDITS FOR 2020

- **NEW 2020**** Payments for a digital news subscription with a Canadian news outlet or similar organization (enclose receipts)
- Home renovations to improve accessibility for a senior or person with a disability
- Eligible education supply expenses for teachers (enclose receipts)
- Information related to new home to claim home buyer's amount if eligible
- Investment counsel and accounting fees
- Interest paid to earn investment income
- RRSP contributions up to March 1, 2021 (enclose receipts)
- Pension plan contributions
- Union, professional and other similar dues (enclose receipts)
- Repayment of overpaid EI benefits, CPP benefits, etc. (enclose receipts)
- Federal and provincial political contributions (enclose receipts)
- Charitable donations (enclose official receipts)
- Tuition fees over \$100 in total for you or your dependants (enclose official receipts and/or forms T2202, TL11)
- Disability deduction (for severely impaired, mentally or physically) complete form T2201 if first year, for you or your dependants
- Moving expenses (attach complete details of all expenses and distance relocated)
- Employee travel, home office and other expenses not reimbursed by your employer (attach complete details of all expenses including capital cost allowance of automobile and have employer complete form T2200 - Declaration of Conditions of Employment)
- Salesperson's expenses incurred in earning commission income as an employee (attach details)
- Child care expenses incurred (attach details showing name of person paid, amounts paid, SIN, names of children and other details as applicable)
- Provincial rental and property tax credits (indicate residence address, number of months resident, rental payments in 2020, name of landlord, property taxes paid in 2020, name of municipality)
- Interest paid on qualifying student loans
- Other investments such as labour-sponsored funds
- Tax shelter information
- Employee and Partners HST Rebate (if eligible for HST rebate on expenses claimed, provide details of expenses and HST paid)
- Caregiver credit (provide details of care or support of an infirm dependent relative, including the dependent's income)

- Individuals carrying on a business may deduct amounts paid for private health service plan coverage
- Adoption expenses
- Indicate if family member is disabled and is supported by you
- Tradesperson's tools acquired by an employee
- Public transit passes acquired

INTERNET BUSINESS ACTIVITIES

- Provide a list of all websites related to your business activities and the percentage of total sales which were derived from these sites

SUPPORT PAYMENTS

- Provide details of taxable support payments made or received in 2020. If any new agreements were entered into after May 1, 1998, provide details. Generally, child support received or paid under agreements dated May 1, 1998 or later is neither taxable nor deductible.

MISCELLANEOUS INFORMATION

- Enclose copies of assessment and reassessment notices and other documents received from Canada Revenue Agency in the past year. Also attach receipts for instalments made
- Details of any Past Service Pension Adjustments which may result in changes to RRSP contribution room
- Enclose any other information you think may be pertinent

DIRECT DEPOSIT REQUEST

If you wish to start direct deposit, or to change banking information, attach a "void" personalized cheque or provide your branch, institution and account number.