

Personal Income Tax Mobilizer

Dear Client:

RE: 2019 Personal Income Tax Mobilizer

The 2019 Personal Income Tax Mobilizer is designed to assist you in gathering the reporting information and documents necessary for the preparation of your 2019 personal income tax return.

Please complete the attached checklist and send all the necessary information and documentation to us AS SOON AS POSSIBLE as we need time to prepare, process, check and submit your tax return by the filing deadline of April 30, 2019. If we do not receive the information by April 18, we cannot guarantee the tax return will be filed before the deadline. Please ensure that all documentation provided is complete. This will allow for quicker processing and efficiency.

Note that if you or your spouse carried on a business in the year, you have until June 15, 2020 to file your personal income tax return. However, you and your spouse's tax liabilities are due on April 30, 2020.



About Tino-Gaetani & Carusi

As a public accounting firm, Tino-Gaetani & Carusi is committed to going beyond tax returns and financial statements. We provide exceptional services designed to meet the special and ongoing needs of our clients.

Important E-File Information

Filing your tax return electronically is fast, safe, easy and environmentally friendly. All eligible tax returns will be e-filed.

Individuals who have their returns e-filed can generally expect to have their returns and refunds processed quicker. You can get your refund even faster if you use direct deposit. Also, CRA now offers a pre-authorized debit (PAD) upon filing with a balance owing.

Need to Talk to Someone?

Your Tino-Gaetani & Carusi advisor is always available to answer your questions, point you in the right direction, and provide tangible planning and solutions.

Please contact one of the partners or managers at Tino-Gaetani & Carusi:

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2019 Personal Tax Checklist



TINO GAETANI & CARUSI
CHARTERED PROFESSIONAL ACCOUNTANTS

Please fill out the following information to the best of your knowledge.

If you have any questions, please do not hesitate to contact us.

If we have any questions about your return, how would you like us to contact you?

Phone: _____
E-mail: _____

Are you a Canadian Citizen? Yes No
Are you a US Citizen? Yes No
 If so, have you filed a US income tax return for 2018? Yes No

Do you authorize the Canada Revenue Agency to provide your name, address, and date of birth to Elections Canada for the National Register of Electors? Yes No

Do you want to start or change Direct Deposit of refunds into your bank account? This includes income tax refunds, GST/HST credits, and Canada Child Benefit. If yes, please provide the following information and attach a void cheque.

Branch Number: _____ Institution Number: _____ Account Number: _____

If you are a new client, or if this information has changed since 2018, please complete the following information sections.

Personal Information

About You		About your Spouse	
Name	_____	Name	_____
SIN	_____	SIN	_____
Address	_____	Address	_____
City	_____	City	_____
Postal Code	_____	Postal Code	_____
Date of Birth	_____	Date of Birth	_____
Marital Status	_____		

Did your marital status change during the year? Yes No
 If yes, indicate the date of the change _____
 If you separated from your spouse during the year, please provide a copy of the separation agreement.

If you are married or living common-law and we are not preparing your spouse’s return, please provide the net income reported on line 236 of your spouse’s personal income tax return for 2019: _____

Dependent Information

Name	_____	Name	_____	Name	_____
Date of Birth	_____	Date of Birth	_____	Date of Birth	_____
Relationship	_____	Relationship	_____	Relationship	_____
SIN	_____	SIN	_____	SIN	_____
Net Income	_____	Net Income	_____	Net Income	_____

Please be sure to provide to us the following applicable documents

Income Slips and Documentation

T3	T4	T4A	T4AP	T4E
T4RSP	T4RIF	T4OAS	T4PS	T5
T5007	T5008	T5013	T600	

Employment Income

Amount received in gratuities and tips (if applicable): \$ _____

T2200 – Declaration of Conditions of Employment form for employment expenses

Provide details of the automobile, travel, parking, meals, etc.

Stock option/benefit plan statements from your employer

Self-Employment Income

If you were self-employed during the year, please complete the checklist found in **Appendix A**.

Income from a Rental Property

If you earned income from a rental property during the year, please complete the checklist found in **Appendix B**.

If you purchased or sold a rental property during 2019, provide the purchase/sale agreement, statement of adjustments and reporting letter from your lawyer.

Investment Income

Summary of all capital gains and capital losses for the year

If a summary cannot be provided, please include all investment statements for the year

Do you hold investments or investment real estate property outside Canada or engage in any investment transactions with individuals (including corporations and trust) located outside of Canada?

Yes

No

If you answered yes, please complete the checklist found in **Appendix C**.

Other Income

Amounts received for child support (provide copy of child support agreement)

Amounts received for spousal support (provide copy of spousal support agreement)

Amounts received in the form of prizes, bursaries, etc.

Sale of Your Principal Residence

If you have sold your principal residence during the year, please provide the following information:

Year of Acquisition

Sale Price

Address of Property

Deductions

RRSP Contribution receipts

Child care, with supporting receipts and SIN of caregiver [if applicable]

Adoption costs

Union/membership dues

Moving expenses: provide the following
Details of expenses incurred
Distance from old residence to new workplace/school
Distance from new residence to new workplace/school

Legal fees to collect salary, alimony, or support

Accounting fees, investment counsel fees

Investment/business interest expense

Tax shelter deductions – tax slips and tax reporting package

Miscellaneous

2018 Notice of assessment/reassessment

2019 tax installment summary

If new personal tax client, copy of 2018 return and Notice of Assessment

Tax Credits

Charitable and political donation receipts

Medical/dental/attendant care expenses receipts

Tuition fee receipt (T2202), with dependent's income and signature(s)

Disability credit form (T2201) for self or dependents for first-time claims

Student loan interest statement

2019 rent/property tax information (provide receipts or final property tax bill)

Indicate if you purchased your first home in 2019

Indicate if family member (other than child) resides with you or is dependent on you

Appendix A: Checklist for the Self-Employed

Please fill in the amounts below as they relate to your business.

Revenues	
Sales	\$ _____
Commissions	\$ _____
Fees	\$ _____
Other Income	\$ _____

Automobile Expenses	
Odometer at the beginning of the year	_____
Odometer at the end of the year	_____
Percentage of business use of car	_____ %
Fuel and oil	\$ _____
Repairs and maintenance	\$ _____
Parking	\$ _____
Insurance	\$ _____
License and registration fees	\$ _____
If owned, interest costs per month	\$ _____
If leased, lease costs per month	\$ _____
Other car expenses (CAA, 407, etc.)	\$ _____

Home Office Expenses	
Square footage or rooms dedicated for office	_____
Total square footage of home or total rooms	_____
Heat	\$ _____
Electricity	\$ _____
Insurance	\$ _____
Maintenance	\$ _____
Mortgage interest	\$ _____
Property taxes	\$ _____
Rent (if applicable)	\$ _____
Other expenses (water, alarm, etc.)	_____
Please provide details	\$ _____

General Expenses	
Advertising	\$ _____
Bad debts	\$ _____
Business tax, fees, licenses, dues memberships, and subscriptions	\$ _____
Delivery, freight, and express post	\$ _____
Fuel costs (except for motor vehicles)	\$ _____
Insurance	\$ _____
Interest	\$ _____
Maintenance and repairs	\$ _____
Management and administration fees	\$ _____
Meals and entertainment	\$ _____
Office expenses	\$ _____
Supplies	\$ _____
Legal, accounting, and other professional fees	\$ _____
Property taxes	\$ _____
Rent	\$ _____
Salaries, wages, and benefits (including employer's contributions)	\$ _____
Travel	\$ _____
Telephone	\$ _____
Utilities	\$ _____
Health plan premiums	\$ _____

New Capital Assets purchased during the year	
Attach list of all purchases	_____
Provide receipts for each purchase	_____

Appendix B: Checklist for Rental Property

Please complete this form for each rental property owned.

Address of Property: _____

Please fill in the amounts below as they relate to your rental property.

Revenue Earned from Rental Property	
Total rent received	\$ _____

Expenses incurred from Rental Property	
Advertising expenses	\$ _____
Insurance expenses	\$ _____
Interest expenses	\$ _____
Office expenses	\$ _____
Legal, accounting, and other professional fees	\$ _____
Management and administration fees	\$ _____
Maintenance and repairs	\$ _____
Property taxes	\$ _____
Travel	\$ _____
Utilities	\$ _____
Other expenses	\$ _____

Purchase or Sale of a Rental Property During the Year

If you purchased or sold a rental property during 2019, provide the purchase/sale agreement, statement of adjustments and reporting letter from lawyer.

Appendix C: Foreign Property Reporting

If you check any of the boxes below, you may have an obligation to file an information return with the CRA. If you require assistance in answering these questions, please contact our office so that we may determine if you have any reporting obligations and, if so, what information must be reported.

NOTE: There are severe penalties for failing to comply with these foreign reporting rules.

- 1) Did you at any time in 2019 own or have interest in a specified foreign property? Specified foreign property includes:

Funds held in a foreign bank account
Shares of a foreign corporation held in either Canadian or foreign accounts
Foreign rental property

At any point during the year, did the total cost of all the foreign property exceed \$100,000 (CDN)?

Yes No

If you answered yes, you are required to file the form T1135. Please contact your investment advisor who will be able to provide you with the following information relating to your foreign property:

Name of each foreign bank account or investment
Specific country for that investment
Maximum cost in the year
Cost at the end of the year
Income or loss for each investment
Capital gain/loss on disposition of the investment

- 2) Did you at any time transfer or lend any property to a foreign trust?

Yes No

- 3) Did you at any time in 2019 receive distributions or obtain a loan from a foreign trust?

Yes No

- 4) Did you have in interest in a non-resident corporation or trust?

Yes No

Did you, or you together with family members, have a 10% (or more) interest?

Yes No

- 5) In the course of your business during 2019, did you have any transactions in excess of \$1 million with non-arm's length, non-resident persons?

Yes No