

Dear TGC valued client:

### **RE: 2021 Personal Income Tax Mobilizer**

The 2021 Personal Income Tax Mobilizer is designed to assist you in gathering the reporting information and documents necessary for the preparation of your 2021 personal income tax return.

We are committed to preparing your tax return to the high standard that Tino-Gaetani & Carusi is known for, while doing so in a timely manner. To help us accomplish this, we ask that you do the following as soon as possible:

- ✓ Complete the attached checklist to the best of your ability
- ✓ Submit the checklist, along with all relevant documentation **as soon as available**. Note: any returns received after April 11, 2022 may not be completed by the May 2, 2022 filing deadline
- ✓ We ask that you only deliver requested items once **all** applicable information is gathered and available
- ✓ Electronic copies provided through our TGC Client Portal is strongly preferred. The portal can be accessed at [portal.tgccpa.ca](http://portal.tgccpa.ca). If you have not been set up with a portal in the past, please contact your Client Excellence Coordinator to do so
- ✓ Once your information has been provided to us, please e-mail your Client Excellence Coordinator to let us know it is ready to be prepared

**Note:** if you or your spouse carried on a business in the year, you have until June 15, 2022 to file your personal income tax return; however, your and your spouse's tax liabilities are due on May 2, 2022.

### **Important COVID-19 Procedures**

The health and safety of our clients and staff are of the utmost importance and we have put the following procedures in place to ensure this:

- ✓ Electronic information provided through our TGC Client Portal is strongly recommended
- ✓ All meetings will take place over video call (preferred for screen sharing) or phone call
- ✓ Completed tax returns will be sent to you via DocuSign, wherever possible. **Please provide all email addresses that will need to receive a DocuSign package.**
- ✓ All eligible returns will be electronically filed

**Let's Get Started!**

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 2020?                      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

**Direct Deposit**

If you would like to start or update your direct deposit information with CRA, 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 2020, 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	_____
<b>Marital Status</b>			

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 2021: \_\_\_\_\_

**Dependent Information**

Dependent 1			Dependent 2			Dependent 3		
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): \$ \_\_\_\_\_

Stock option/benefit plan statements from your employer

**Employment expenses**

T2200 – Declaration of Conditions of Employment form for employment expenses

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

T2200S – Declaration of conditions of employment for working at home due to COVID-19

Provide details of home office expenses found in **Appendix A**. *(Please note: home insurance and property taxes can only be claimed by commission-based employees.)*

Temporary flat rate method - home office expense

Number of days worked from home in 2021 due to COVID-19 \_\_\_\_\_

**Self-Employment Income**

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

Are you registered for HST?    Yes    No    HST filing access code \_\_\_\_\_

**Income from a Rental Property**

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

**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.

### Purchase / Sale of Real Estate

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

- Year of Acquisition
- Sale price
- Address of property

If you purchased or sold any other property during 2021, provide the purchase/sale agreement, statement of adjustments and reporting letter from your lawyer for both the purchase and sale of the property, as applicable.

### Deductions

- RRSP Contribution receipts
- Child care, with supporting receipts and SIN of caregiver [if applicable]
- Adoption costs
- Union/membership dues
- Teaching supplies
- 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
  - Addresses of old and new residences

Legal fees to collect wages, alimony, or support

Accounting fees, investment counsel fees

Investment/business interest expense

Tax shelter deductions – tax slips and tax reporting package

Spousal support payment receipts (provide copy of separation agreement or court order)

### 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

Digital news subscription receipts

2021 rent/property tax information (provide receipts or final property tax bill)

Indicate if you purchased your first home in 2021

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

### Miscellaneous

2020 Notice of assessment/reassessment

2021 tax installment summary

If new personal tax client, copy of 2020 return and Notice of Assessment

## 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	\$ _____
Parking	\$ _____
Insurance	\$ _____
License and registration fees	\$ _____
If owned, interest costs per month	\$ _____
If leased, lease costs per month	\$ _____
Other car expenses (CAA, 407, etc.)	\$ _____
Copy of new lease/financing agreement (if applicable)	\$ _____

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	\$ _____
Staff events and parties	\$ _____
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		Expenses incurred from Rental Property	
Total rent received	\$ _____	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 2021, 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 2021 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 2021 receive distributions or obtain a loan from a foreign trust?

Yes                      No

- 4) Did you have an 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 2021, did you have any transactions in excess of \$1 million with non-arm's length, non-resident persons?

Yes                      No