

Personal Income Tax Checklist

2022 Returns

SECTIONS:

- A. Information – All Clients Must Provide
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A. Information – All Clients Must Provide

1. **COVID-19 related information** – All **income, support and benefits** received under **COVID-19** relief programs. Some of these benefits are taxable, while others are not. Official tax slips may have been issued for some, but not all. For support where no slip is available, details surrounding the amount and types of payment are required. Please provide **details** on all **federal, provincial/territorial** and **other support** received. Please also provide any details on any **repayments** of these **benefits**.

Key **COVID-19** related **federal personal support programs**:

	Taxable?
Canada Recovery Sickness Benefit (CRSB)	Yes
Canada Recovery Caregiving Benefit (CRCB)	Yes
Canada Worker Lockdown Benefit (CWLB)	Yes

Key **COVID-19** related **federal government support for business, rental or other income**:

	Taxable?
Canada Rent and Wage Subsidies	Yes
Canada Recovery Hiring Program (CRHP)	Yes

As no slips are provided for some of these programs, please provide the amounts received and the period to which they relate.

Repayments of COVID-19 benefits

Please also advise if you **repaid COVID-19 support payments** previously received. This includes both individual support benefits and benefits received in respect of a business. A deduction may be available in respect of the repayment.

NEW! Where a repayment was previously included in income (such as for CERB or CRB), the deduction can be claimed in the year the amount was originally included in income (2020, 2021 or 2022) or the year the repayment was made.

NEW! Students who incorrectly applied for Canada Emergency Response Benefit (CERB) when they should have applied for the Canada Emergency Student Benefit (CESB) can apply to offset CERB repayments with CESB that they would have been eligible for during the same benefit period. To qualify, the student must have filed their 2019 and 2020 personal tax return by the end of 2022.

- 2. 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) and corresponding provincial slips.
- 3. Details of **income** or receipts for which no T-slips have been received, in respect of items such as:
 - a) other employment income (including any severance or termination pay, retiring allowance, tips or gratuities received, details on stock option plans and Form T1212),
 - b) business, professional, partnership, farm and rental income, including all amounts received from the sharing economy (such as Airbnb, VRBO, Uber, etc.), and internet-based provisions (e.g. payments from social media subscribers, product placement, advertising, etc.),
 - c) alimony, separation allowances, child maintenance (including divorce/separation agreement),
 - d) pensions (certain pension income may be split between spouses),
 - e) interest income earned but not yet received (such as amounts from Canada savings bonds, deferred annuities, term deposits, treasury bills, mutual funds, strip bonds, compound interest bonds),

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- f) scholarships, fellowships and bursaries, and
- g) any other income received (e.g. director fees, executor fees, etc.).

4. Details of **other investments**, such as:

- a) capital gains/losses realized (this may be obtained, in some circumstances, from your investment advisor)
- b) real estate, or oil and gas investments – including financial statements,
- c) bitcoin or other cryptocurrency transactions, and
- d) any other investments.

5. Details of **other expenses**, such as:

- a) business, professional, farm, investment and rental expenses (including capital purchases, such as vehicles and equipment, including the invoice or bill of sale), and
- b) employment related expenses – provide Form T2200, signed by your employer, as well as the invoices and receipts for required employment expenses. See item 6 for details on working from home.

6. Details related to **working from home**.

Due to the COVID-19 pandemic, many individuals worked from home during 2022. In some cases, a deduction may be available. If applicable, what method would you like to use to make your claim?

Temporary flat rate method (simple) – The method is available for employees that worked from home more than 50% of the time for at least four consecutive weeks in the year due to COVID-19 and were not fully reimbursed for their expenses. \$2/day can be claimed for each day that they worked from home.

If you choose this method, **how many days did you work from home in 2022? _____ days.**

Detailed method – This method permits individuals to make a claim based on actual expenses incurred.

To be deductible under this method, the individual must have worked from home due to the pandemic or been required to work from home by the employer. In addition, one of the following has to be met:

- the home was where the individual mainly (more than 50% of the time) did their work for a period of at least four consecutive weeks in the year, or

- the individual used the space exclusively to earn business/employment income, and used it on a regular and ongoing basis for meeting clients, customers or other people in respect of the business/ employment.

To make a claim under this method, a T2200 or T2200s is required from your employer. Please provide it to us.

If these tests are met a reasonable claim can be made.

To make a claim, please provide details on the portion of your home that was used as a workspace (e.g. approx. square footage of work space versus other space). If the space was not used exclusively for business/employment purposes, provide the approx. time it was used for business/employment purposes. Also, provide the period that you worked from home and met one of the above tests, and the expenses incurred that related to working from home. Such expenses include, for example, home internet access fees, rent, utilities and office supplies.

7. Details and receipts for **other deductions and tax credits**, such as:

- moving expenses (please advise us if you have, or may have, immigrated or emigrated to/from Canada),
- child care expenses (if the services are provided by an individual, their SIN should be on the receipt),
- alimony, separation allowances, child maintenance (including divorce/separation agreement),
- adoption related expenses,
- interest paid on qualifying student loans,
- professional and union dues,
- medical expenses for you, your spouse and any dependent persons,
- charitable donations (including those to registered journalism organizations) and political contributions,
- clergy residence deduction information (including Form T1223),
- tuition fees for both full-time and part-time courses for you or a dependant – including mandatory ancillary fees and Forms T2202, TL11A, B, C and D where applicable,
- disability supports expenses (speech, sight, hearing, learning aids for impaired individuals and attendant care expenses),

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- flow-through share expenses (**NEW!** A 30% critical mineral exploration tax credit is available for expenditures renounced under eligible flow-through share agreements entered into after April 7, 2022. The specified minerals in which the new enhanced credit is available are copper, nickel, lithium, cobalt, graphite, rare earth elements, scandium, titanium, gallium, vanadium, tellurium, magnesium, zinc, platinum group metals and uranium),
 - registered retirement savings plan and any other pension plan contributions and withdrawals (including withdrawals and repayments for the home buyers plan and lifelong learning plan),
 - film and video production expenditures eligible for a tax credit,
 - tools acquired by tradespersons and eligible apprentice mechanics,
 - scientific research and experimental development expenses,
 - home accessibility tax credit – certain expenditures (increased from \$10,000 to \$20,000 for 2022) may be eligible for a tax credit if made in relation to a renovation or alteration of your home to enhance mobility or reduce the risk of harm for an individual who is either, eligible for the disability tax credit, or 65 years of age or older at December 31, 2022. Examples of eligible expenditures include amounts relating to wheelchair ramps, walk-in bathtubs, wheel-in showers and grab bars,
 - eligible educator school supply tax credit – if you are a teacher or early childhood educator, please provide receipts (up to \$1,000) for eligible school supplies purchased in the year. Please also provide a certification from your employer attesting to the eligible supplies expense,
 - digital news subscription tax credit receipts,
 - **NEW!** air quality improvement tax credit – a 25% credit is available on qualifying expenditures between September 1, 2021 and December 31, 2022 related to the purchase or upgrade of mechanical heating, ventilation and air conditioning (HVAC) systems and the purchase of standalone devices designed to filter air using high-efficiency particulate air (HEPA) filters in the course of commercial activity,
 - **NEW!** labour mobility deduction – a deduction for up to \$4,000 of certain personally-incurred travel and temporary lodging expenses for employed tradespeople and apprentices in the construction industry that performs duties at a temporary work location. To qualify, the employee must not also receive a non-taxable allowance or be reimbursed by their employer in respect of these costs.
8. Details on the **disposition of your principal residence or other real property**. Please provide: proceeds of disposition, a description of the property, and the year the property was acquired. If disposing of other real property, please provide the cost of the property in addition to the requirements listed above. This is required even if there is no gain on the disposition of the property. Please also provide details of assignment sales (where the purchase contract is sold/assigned to another party).

In addition, please indicate if you have a change-in-use of your property. This could include, for example, converting some or all of your principal residence into an income-earning property, such as a rental suite. It could also include converting a property used for short-term rentals, such as Airbnb or VRBO, to long-term rentals.
 9. Name, address, date of birth, social insurance number (SIN), and province of **residence** on December 31, 2022, if changed in the year.
 10. **Personal status** – single, married, common-law, separated, divorced or widowed. If there has been a status change in the year, please provide the date of the change.
 11. List of **dependants/children** including their income, birth date and SIN.
 12. Details regarding residence in a prescribed area which qualifies for the **northern residents deduction**.
 13. Details on 2022 income tax **instalments** or payments of tax.
 14. **2021 notice of assessment/reassessment** and any other correspondence from CRA (including correspondence received after filing this personal tax return).
 15. Details of **foreign property** owned at any time in 2022 including cash, stocks, digital currency (such as Bitcoin), trusts, partnerships, real estate, tangible and intangible property, contingent interests, convertible property, etc. Required details include: description of the property, related country, maximum cost in the year, cost at year-end, income, and capital gain/loss for each particular property.

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For property held in an account with a Canadian securities dealer or Canadian trust company, please provide the country for each investment, fair market value of the investments at each month-end, income or loss on the property, and gain/loss on disposition of the property.

16. Details of **income** from, or **distributions** to, **foreign entities** such as foreign affiliates and trusts.
17. Copy of any **foreign tax returns** filed and any associated tax assessments.
18. If we are not preparing your **spouse or common-law partner's personal tax return**, please provide their return for review and tax planning.
19. **Internet business activities** – If you have business, professional, farming or fishing income, please indicate whether you have Internet business activities. According to CRA, Internet business activities include any activity where you earn income from your webpages, websites or apps. Information-only webpages and websites like directories or ads will not generally trigger this information requirement.

If you have Internet business activities, please provide:

- the number and address of webpages or websites that your business generates income from. If you have more than 5, provide the 5 that generate the most income, and
- the percentage of income generated from the Internet (if you do not know the exact percentage, provide an estimate).

B. Questions to Answer

If yes, please provide details

1. Did you receive interest, dividends, or benefits from a business in which a relative is a key party (in terms of ownership or involvement)?
2. Are you a U.S. citizen, Green Card Holder, or were you, or your parents born in the United States? You may have U.S. filing obligations.
3. Are you an indigenous person? Special tax rules may apply.
4. Are you or any of your dependants disabled? If so, provide Form T2201, Disability Tax Credit Certificate. The transfer rules allow claims for certain dependent relatives. In addition, are you, or would you like to provide support to a disabled person? Tax planning opportunities may be available, such as establishing a registered disability savings plan. Persons with disabilities may also receive tax relief for the cost of disability supports (e.g. sign language services, talking textbooks, etc.) incurred for employment or education. If you or your dependants are disabled but do not have a Form T2201, please provide details so we can explore whether you are eligible for special credits or benefits.
NEW! Individuals with type 1 diabetes will be effectively deemed eligible for the disability tax credit. While this change was legislated in 2022, it is retroactive to 2021 and subsequent years.
5. Are you the caregiver for any infirm family members? Did you provide in-home care for an infirm dependent relative?
6. If you have children up to the age of 17, have you received the Canada child benefit (CCB)?
7. Have there been any other significant life events in the past year, such as the death or impairment of a loved one? There can be tax planning opportunities.
8. Did you incur costs to access medical intervention required to conceive a child that was not previously allowed as a medical expense? Amounts may be claimed for any such expense for the previous 10 years (if amounts were incurred in 2011, a claim must be made by the end of 2022). **NEW!** As of 2022, certain costs reimbursed to surrogate mothers and for fertility, are eligible medical expenses.
9. Did you purchase a new home in 2022? If so, you may be eligible for the new residential property GST/HST rebate. Also, are you a first-time home buyer in 2022? A federal tax credit based on \$10,000 (@15% = \$1,500) may be available.
10. Have you spent more than 200 hours acting as a volunteer firefighter or a search and rescue volunteer? You may be eligible for a federal tax credit.
11. Have you made any contributions to a gifting tax shelter?
12. Did you receive any significant prizes or awards from your or a related person's employment?
13. Did you receive a retroactive lump-sum payment over \$3,000 (for example, spousal support)? In certain cases, some tax relief may be available.
14. Do you want your tax refund deposited directly into your account at a financial institution?
15. Are you a Canadian citizen?
16. Do you authorize CRA to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors?

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C. Additional Information – New Clients Must Provide

1. All **CRA correspondence** for the past three years.
2. Details of previously claimed capital gain exemptions, business investment losses and cumulative net investment loss accounts.
3. A listing or copy of **receipts** for significant **capital assets** purchased previously, which are currently held.
4. Details of **carry-forward amounts** from previous years (ex. losses, donations, forward averaging amounts, RRSP).

D. Other

1. **NEW! Underused Housing Tax (UHT)** – The UHT imposes a **national annual 1% tax** on the value of non-resident (for immigration purposes), non-Canadian owned **residential real estate** considered to be vacant or underused. Legal ownership of real estate must be considered as of December 31, 2022, with filings and/or taxes first being due on April 30, 2023.
2. **NEW! Canada Dental Benefit** – The Canada dental benefit provides an up-front, tax-free payment to cover dental expenses for children under the age of 12 without dental coverage. The benefit is only available to families whose adjusted family net income is under \$90,000. Applications for this benefit can be made online on CRA's My Account.
3. **NEW! Canada Housing Benefit Top-up Payment** – A one-time \$500 tax-free payment would be provided to low-income renters (those who filed 2021 returns with

adjusted net incomes below \$35,000 for families or \$20,000 for individuals). Applications for this benefit can be made online on CRA's My Account.

4. Instalments required for 2023 – A **pre-authorized debit** arrangement is an online service-payment option which authorizes CRA to withdraw a pre-determined payment amount directly from a bank account on a specific date to **pay taxes**. This may help **avoid penalties** on late and/or missing instalment payments.
5. **MyCRA mobile App** – This web app allows you to access and view key portions of your tax information such as your notice of assessment, tax return status, benefit and credit information, and RRSP and TFSA contribution room.
6. CRA's **My Account** – Taxpayers can set up an online account with CRA that provides tax filing information and communications in addition to the information in MyCRA mobile App.
7. CRA Online Services – **Account alerts** – Individuals can register with CRA to be notified by email when CRA's record of an individual's address has changed, banking information for direct deposit has changed or **if mail sent by CRA was returned**.
8. Additional **provincial/territorial credits** and programs may be available.