Personal Tax Filing Checklist

IT IS IMPORTANT THAT YOU READ THIS IN ITS ENTIRETY AS IT CONTAINS VALUABLE INFORMATION.

Send us your **complete** information ASAP via drop off, mail, courier, or upload to the caseware cloud portal which can be accessed at ca.casewarecloud.com/seniuk. For cloud assistance, please call our office – ext 308 or 305. If you are uploading to the cloud, please inform us by phone or email so your upload isn't overlooked. We require any documents uploaded to be scanned. A picture of the document taken with a camera or cell phone camera is not sufficient. All information given to us in paper form will be returned to you upon completion of your return. Reminder – you are required by CRA to keep your tax receipts and other information for a minimum of 6 years from the date of assessment.

Identification - if any of your identification has changed, please include clear notification of this. This would include a change in marital status, address, phone number, email or dependents. Provide name, birthdate, SIN and address of any new dependents.

Deceased persons – if we will be filing a return for a loved one who has passed, please contact our office. There are various documents and forms required and are to be submitted to CRA prior to filing the return. These require additional time for processing by CRA which delays the filing of the return. So please contact us prior to delivering the tax information.

Income/Expenses from rental, business or farm – information is to be in proper summary form of your choice or summary forms are available for download on our website at www.seniuk.com. There is an additional charge for preparing your return if this information is not summarized. **Do not send us the individual receipts that comprise each income and expense total. We only require totals for each income and expense category and will not be held responsible should the unrequested receipts be misplaced or lost.**

Investment Gains and Losses – it is vital to provide the original cost and year of purchase of any disposals. Please contact your broker/financial advisor if you don't know this information. **Also, if you have received a tax package from your financial institution, please be sure to include it with the rest of your tax information.**

Employment Expenses – can only be claimed if you provided us with a completed and signed Form T2200 from your employer. Expenses are to be in summary form of your choice or on a summary form available for download on our website. There is an additional charge if the expenses are not summarized. **Do not send us the individual receipts that comprise each expense total.**

All claims for deductions of RRSP, union dues, childcare, tuition, medical, donations, etc. must be supported with complete and proper receipts. CRA's review process of these receipts is becoming more frequent and it is vital that we have the proper information readily available for submission to CRA. Proper documentation not received by CRA, will result in a denial of the deduction.

Medical expenses – can only be claimed if the total medical expense exceeds 3% of your net income.
Prescriptions etc. – if you have numerous prescription receipts, we request that you obtain a <u>detailed</u> printout from your pharmacy rather than giving us the individual receipts. This also ensures accuracy as individual medical receipts, lost or missing, will be included in the summary statement obtained. If you use more than one pharmacy, request a printout from each one. Summary detailed statement reports can also be obtained from dentists and other health care providers such as chiropractors, physio therapists, optometrists and many others. In most cases, they will be able to mail or email them to you. Medical or dental insurance premiums paid by you are also deductible. This includes Blue Cross and travel insurance for which you have receipts. Consequently, please contact the provider and obtain a letter or receipt of the amount paid by you in premiums.

Charitable donations must be supported by an official receipt issued to you from the charity. The receipt should clearly show the Charity's name, registered number, your name, date and donation amount. Receipts that have not been claimed on a previous return can be claimed on your current return if they are within the last five years. Donation receipts that you have lost or cannot locate for the current return can be claimed next year or within five years, if necessary.

Tuition credit – must be supported by an official tuition receipt – Form T2202 issued by the Educational Institution. These can be obtained by accessing your student account. If the tuition amount is to be transferred to or claimed by a parent or spouse, the student is required to complete page 2 of the form, authorizing the transfer. Expenses for books, supplies, etc. are not deductible.

Foreign Property – if you hold foreign property of more than $100,000 Cdn, you are required to file form T1135, Foreign Income Verification. There are substantial fines and penalties for failure to do so. Contact your broker/financial advisor to ensure this is filed for you or obtain the necessary information from them to enable us to file it for you. There is an additional charge for filing this form as it is not part of the T1 tax return.

Dispositions of principal residences, although non-taxable, must be reported on your tax return. If you have sold your principal residence during the year, include the property address, year of acquisition, proceeds of disposition. Significant penalties will accrue if sales of principal residences are not reported.

T183 form requiring your signature:
The signed T183 form is mandatory for all tax returns and your signature will be required on the official form automatically generated when your return is completed. If you will be unable to sign it in person at our office:

<u>For those with email,</u> these will be sent to you electronically using a program called Right Signature. This will allow you to sign the form electronically and send it back to us immediately.
<u>For those without email</u>, these will be sent to you by mail. You will be required to send these back to us immediately after signing.

If your return results in a balance due, you can pay your taxes online through your online banking the same way you would pay your phone or power bill, etc. Under "Add a Payee" look for an option such as CRA – current year tax return. Your 9-digit SIN will be your account number. If online banking is not an option, you can also pay the taxes in person at the bank teller using a personalized remittance voucher. Please contact our office if we have not provided you with one.

Client Copies – the number of forms and schedules involved in a return is steadily increasing each year. This can result in a large number of pages which, for the most part, are not referred to by our clients now or in later years. Most of our clients have indicated they would rather not receive an abundance of paper. Therefore:

For those with email - a pdf copy of your full tax return will be accessible by you at any time on our caseware cloud portal. You will receive a separate email with log in instructions when your return is available on the cloud. If we have receipts to be returned to you, a printed one page tax summary will be attached.

For those without email, you will be provided with a scaled down copy of your return as filed. If you do require a full copy, please contact our office - ext 0.

T1 Adjustments - an extra fee will be charged if your already filed return requires an adjustment due to missing information not initially supplied to us. So please be sure you have included everything prior to delivering it to us.

We have made it easier to pay Seniuk & Company for our accounting services by credit card. A copy of your invoice will be emailed to you separately and will include an easy pay option that will allow you to make payment directly from the email. Alternatively, you can always mail us a cheque, drop by the office and pay at the front desk by credit card, debit card, cheque or cash or call in and we can accept credit card payments over the phone.

Again, we urge you to deliver your **complete** tax information as early as possible and thank you for your cooperation with the above. We look forward to an even more successful tax season and wish you and your family all the best.

SENIUK & CO., C.A.'S