Seniuk & Company
Chartered Professional Accountants

Personal Tax Filing Checklist

NOTE – if you do not have computer access and require any of the forms mentioned below, please contact our office 780-482-3431 ext 301.

NOTE - the deadline for purchasing RRSPs to claim on your 2022 tax return is March 1, 2023. If you are unsure of your available contribution room, please check your notice of assessment from your 2021 tax return.

The deadline for filing personal tax returns is April 30 (June 15 if self-employed), so please send us your **complete** information ASAP via drop off, mail, courier, or upload to our secure Client Caseware Cloud Portal which can be accessed through our website www.seniuk.com. For cloud assistance, please call our office – ext 301. If you are uploading to the cloud, please inform us by email – reception@seniuk.com - so your upload is not overlooked. We require any documents uploaded to be scanned. A picture of the document taken with a camera or cell phone camera is very time consuming to deal with and highly insufficient. If you choose to use the cloud, all scanned documents are to be uploaded as one pdf file. Please do not upload each document individually (i.e. 10 receipts = 10 uploads).

CRA's My Account - CRA is continuing to slowly phase out postal mailing and is switching to electronic delivery of notices of assessment/reassessment and other correspondence. Therefore, if you have computer access, we are urging our clients to sign up for CRA's "My Account". This is a secure portal that's convenient, fast and easy to use and delivers your notice of assessment and other mail much faster than by postal mail. You can view and monitor your personal tax and benefit information online anytime and from anywhere. Through "My Account" you also have access to more features than we do as your Representative such as setting up banking information for direct deposit or changing your address for example. Once registered, you will receive an email from CRA notifying you that you have mail to view. For more information on "My Account" or how to register, please follow the link on our website.

Identification - if any of your identification has changed since your last return filed, 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.

Disposition 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.

Investment Gains and Losses – it is vital to provide the original cost and year of purchase of any disposals. **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.**

Income/Expenses from rental, business or farm – if your return contains activities from rental property, self-employed business or farm, we require the information in acceptable summary format. Summary forms are available on our website under Personal Forms and Checklists. Complete the summary(ies) that would apply to you and submit with the rest of your tax information. If you have multiple rentals, businesses or farms, a separate summary is required for each entity. **Do not send us the individual receipts that comprise each income and expense total. If your operation is GST Registered, also indicate your BUSINESS NUMBER on the summary.**

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 acceptable summary format. Summary forms are available on our website. **Do not send us the individual receipts that comprise each expense total.**

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All claims for deductions of RRSP, union dues, childcare, tuition, medical, charitable donations, etc. must be supported with proper and complete official receipts.

Medical expenses – can only be claimed if the total medical expense exceeds 3% of your net income or $2,479. Prescriptions – if you have numerous prescription receipts, we request that you obtain a detailed printout from your pharmacy rather than giving us the individual receipts**.** Detailed printouts can also be obtained from dentists, chiropractors, physio therapists, optometrists, and many others. Medical or dental insurance premiums paid by you are also deductible. This includes Blue Cross and travel insurance for which you have receipts.

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. There is an additional charge for filing this form as it is not part of the T1 tax return.

Working from home due to Covid-19 – in 2022, if you were required to work from home rather than your usual place of business because of covid, you may be entitled to a deduction. You must have worked more than 50% of the time from home for a period of at least four consecutive weeks. If you qualify, there are two options for a claim:

- *Option 1* - Temporary Flat Rate Method - number of days worked from home @ $2/day to a maximum of $500. Provide us with the time frame you were required to work from home and indicate total number of days worked. There is no required form from your employer but CRA may contact them for verification.
- Option 2 – Detailed Method – requires your employer complete and sign Form T2200S(Short). Also requires you to complete Form T777S which is available on our website.

If your return results in a balance due, you can pay your taxes online through your CRA "My Account". You can also pay using 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 "My Account" or 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
For those with email - a pdf copy of your full tax return will be accessible by you at any time on our Client Caseware Cloud Portal.
For those without email, you will be provided with a scaled down copy of your return as filed.

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.

T183 and other forms requiring your signature:
We will again be utilizing the electronic signature format on all forms requiring your signature. If you previously provided us with your signature template, there is no need to complete another one for this year. If you choose not to consent to this electronic format, you will be required to sign any forms in person.

We look forward to another successful tax season and wish you and your family all the best in this New Year.

SENIUK & CO., CPA'S

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