



2020 Personal Income Tax Return Checklist

A. Personal Information (Mandatory)

Date: _____

1. **Taxpayer Name:** _____
Birth Date: _____ **Phone Number:** _____
Address: _____
Province of residence on December 31, 2020: _____

2. **Marital status** - If status change in 2020 enter date of the change: _____
 Married Single Divorced Widowed Separated Living common-law

3. Register for CRA online mail . Paper notices will not be mailed to me from the CRA.	Y	N
<input type="checkbox"/> Already registered Email address _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Are you a Canadian Citizen?	<input type="checkbox"/>	<input type="checkbox"/>
5. Do you authorize CRA to give your name, address, date of birth and citizenship to Elections Canada?	<input type="checkbox"/>	<input type="checkbox"/>
6. Did you dispose of a property in 2020 for which you are claiming a principal residence exemption?	<input type="checkbox"/>	<input type="checkbox"/>
7. Did you own specified foreign property at any time in 2020 with a total cost of more than CAN\$100,000? <i>Significant penalties apply from not reporting foreign properties (even if they were sold during the year). Please refer to 'foreign property' definition on page 3 for clarification on what this includes.</i>	<input type="checkbox"/>	<input type="checkbox"/>

9. Are we filing a return for any other family members?

Spouse Name: _____ Birth Date: _____
 Email: _____ Net Income: _____
If we are not filing your spouse's return, please provide their net income (line 23600)

Dependent Name: _____ Relationship: _____
 Email: _____ Birth Date: _____

Dependent Name: _____ Relationship: _____
 Email: _____ Birth Date: _____

Dependent Name: _____ Relationship: _____
 Email: _____ Birth Date: _____

10. Who will claim the climate action incentive? Myself Spouse I don't know
Only one person per family (you or your spouse) can claim the CAI payment. If we are not filing the tax return for your spouse, ask if they have claimed the CAI for the family. By default we will not claim it until this information is confirmed.

11. Did you receive support from any COVID-19 Relief programs?
Official tax slips may be issued for some, but not all COVID-19 programs. For support where no slip is available, details surrounding the amount and types of payment is required. Some of these benefits are taxable while others are not. Please list all Federal, provincial/territorial, and other support received: _____

12. Did you work from Home due to COVID-19? If yes, which method will you claim?
Please complete and provide the enclosed form T777s for each individual who is claiming home office expenses.

Option 1 - Flat Rate Method (Employees Only) - *No receipt or employer certification is required.*

i) I worked from home more than 50% of the time for at least four consecutive weeks in 2020 Yes

Option 2 - Detailed Method (Employees and Non-Employees) - *T2200 or T2200s signed by your employer is required.*

i) I worked from home more than 50% of the time for at least four consecutive weeks in 2020; **or** Yes

II) I used the space exclusively to earn business/employment income, on a regular and ongoing basis for meeting clients, customers or other people in respect of the business/employment Yes

B. Tax Information (Check all that apply)

1. All **information slips**, such as:

- | | | | | | |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------------------------|
| <input type="checkbox"/> T3 | <input type="checkbox"/> T4E | <input type="checkbox"/> T10 | <input type="checkbox"/> T1164 | <input type="checkbox"/> T5003 | <input type="checkbox"/> RC62 |
| <input type="checkbox"/> T4 | <input type="checkbox"/> T4PS | <input type="checkbox"/> T2200 | <input type="checkbox"/> TL11A | <input type="checkbox"/> T5007 | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> T4A | <input type="checkbox"/> T4RIF | <input type="checkbox"/> T2202 | <input type="checkbox"/> TL11B | <input type="checkbox"/> T5008 | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> T4A(OAS) | <input type="checkbox"/> T4RSP | <input type="checkbox"/> T101 | <input type="checkbox"/> TL11C | <input type="checkbox"/> T5013 | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> T4A(P) | <input type="checkbox"/> T5 | <input type="checkbox"/> T1163 | <input type="checkbox"/> TL11D | <input type="checkbox"/> T5018 | <input type="checkbox"/> Other: _____ |

2. Details of **income** for which no T-slips have been received such as:

- | | | |
|--|---|--|
| <input type="checkbox"/> Business income | <input type="checkbox"/> Other employment (e.g. tips) | <input type="checkbox"/> Interest income earned but not received |
| <input type="checkbox"/> Professional income | <input type="checkbox"/> Alimony, separation allowances | <input type="checkbox"/> Scholarships, fellowships, bursaries |
| <input type="checkbox"/> Partnership income | <input type="checkbox"/> Child maintenance | <input type="checkbox"/> Any other income: _____ |
| <input type="checkbox"/> Rental income | <input type="checkbox"/> Pensions | |

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

- | | | |
|--|---|---------------------------------------|
| <input type="checkbox"/> Capital gains/losses realized | <input type="checkbox"/> Oil and gas investments | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Real estate investments | <input type="checkbox"/> Bitcoin or other cryptocurrency transactions | |

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

- Employment related expenses - provide *Form T2200 - Declaration of Conditions of Employment (signed by your employer)*
- Business, professional, investment and rental expenses (including capital purchases such as vehicles and equipment)
- Home office expenses (with respect to employment, professional or other business income)

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

- | | | |
|---|---|--|
| <input type="checkbox"/> Moving expenses | <input type="checkbox"/> Tuition fees ⓘ | <input type="checkbox"/> Interest paid on qualifying student loans |
| <input type="checkbox"/> Child care expenses | <input type="checkbox"/> Clergy residence (<i>Form T1223</i>) | <input type="checkbox"/> Disability support expenses |
| <input type="checkbox"/> Alimony, separation allowances | <input type="checkbox"/> Mining tax credit expenses | <input type="checkbox"/> Home Accessibility Tax Credit ⓘ |
| <input type="checkbox"/> Child maintenance payments | <input type="checkbox"/> Political contributions | <input type="checkbox"/> Eligible Educator School Supply Tax Credit |
| <input type="checkbox"/> Adoption related expenses | <input type="checkbox"/> RRSP contributions | <input type="checkbox"/> Scientific research and experimental development expenses |
| <input type="checkbox"/> Professional and union dues | <input type="checkbox"/> RRSP withdrawals | <input type="checkbox"/> Tools acquired by tradespersons and eligible apprentice mechanics |
| <input type="checkbox"/> Medical expenses ⓘ | <input type="checkbox"/> Film and video production expenditures eligible for tax credit | |
| <input type="checkbox"/> Charitable donations | <input type="checkbox"/> Digital News Subscription Tax Credit | |
| <input type="checkbox"/> Canadian Training Credit (CTC) | | |

6. Details of **information for additional reporting** requirements:

- You are a **new client**, please provide a copy of your prior year's tax return and signed authorization request.
- You **disposed of your principal residence or other real property** - please provide: proceeds of disposition, a description of the property, and year the property was acquired: _____
- You **owned foreign property** ⓘ at any time in 2019 with a total cost of more than CAN\$100,000, you will need to file *Form T1135 - Foreign Income Verification Statement*. This is an information return only and does not impact your income tax calculations. Please provide required details: description of the property, related country, maximum cost in the year, cost at year-end, income, and capital gain/loss for each particular property.
- You filed a **foreign tax return** - Please provide a copy of the return and any associated tax assessments and transcripts.
- You qualify for the **Northern Residents Deduction** ⓘ provide your address, province or territory and the date you started to live in a prescribed zone. _____
- You received **income** from, or made **distributions** to, **foreign entities** such as foreign affiliates and trusts. Provide details.
- You have **Internet Business Activities**, ⓘ please provide: a) 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, b) the percentage of income generated from the Internet (if you do not know the exact percentage, provide an estimate). _____
- You or your dependent have a **disability** - provide *Form T2201, Disability Tax Credit Certificate*. ⓘ

C. Questions to Answer

Y N

- Did you receive **interest, dividends** or **benefits** from a **business** in which a relative is a **key party** (in terms of ownership or involvement)? If yes, please provide business name: _____
- Do you want to elect to **split eligible pension income** with my spouse, if it will save tax.
- Are you a **U.S. citizen, Green Card Holder**, or were you, or your parents **born in the United States**?
- Are you an **aboriginal** person? Special tax rules may apply.
- Are you the **caregiver** for any infirm family members? Did you provide in-home care for an infirm dependent relative?
- Have there been any other significant life events in the past year, such as the death or impairment of a loved one?
- Did you incur costs to access **medical intervention** required in order to conceive a child which was not previously allowed as a medical expense?
- Did you purchase a new-build home in 2020? You may be eligible for the new **residential property GST/HST rebate**.
- Are you a first-time home buyer in 2020? A federal tax credit based on \$5,000 (@15% = \$750) may be available.
- Have you spent more than 200 hours acting as a **volunteer firefighter** or a **search and rescue volunteer**?
- Have you made any contributions to a **gifting tax shelter**?
- Did you receive any **significant prizes or awards** from your, or a related person's place of employment?
- Did you receive a retroactive **lump-sum payment** over \$3,000 (for example, spousal support)? In certain cases, some tax relief may be available.

D. Other

Any comments, questions and/or additional information applicable to preparing your return that is not included above.

E. Learn More

Foreign property - Includes 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.

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 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. You may need to request this from your broker.

Medical expenses - You can claim medical expenses for you, your spouse and dependent persons that were paid for in any 12-month period ending in 2019, and if you did not claim them in 2018. See CRA's website for a complete list of eligible medical expenses.

Medical intervention - If you incurred costs to access medical intervention required in order to conceive a child which was not previously allowed as a medical expense - amounts may be claimed in respect of any such expense for the previous 10 years (if amounts were incurred in 2009, a claim must be made by the end of 2019).

Home Accessibility Tax Credit - Certain expenditures (up to \$10,000) 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, 2018. Examples of eligible expenditures include amounts relating to wheelchair ramps, walk-in bathtubs, wheel-in showers and grab bars.

Disability Tax Credit - 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 the establishment of a Registered Disability Savings Plan.

Tuition fees - You can claim eligible 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.

*****If you require more information on items on the checklist, please visit <https://ncca.co/checklist/>**

Northern Residents Deduction - You qualify if you have lived on a permanent basis, in a prescribed northern zone (Zone A) or a prescribed intermediate zone (Zone B) for a continuous period of at least six consecutive months. Prescribed zones can be found on CRA's website.

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.

Canada Job Grant - 2/3rds of certain employee training courses may be eligible for this grant. If interested in improving your skills, ask your employer about this opportunity.

CRA Pre-Authorized Debit (PAD) Arrangement - Instalments required for 2021? A PAD 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 missed instalment payments.

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.

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.

First-Time Home Buyer Incentive (FTHBI) - Broadly, first-time home buyers and those who have recently experienced a marriage or common-law relationship breakdown may be eligible to obtain 5% or 10% (newly constructed homes only) of the purchase price of a home under a shared-equity mortgage. The borrower(s) must repay the FTHBI (being 5% or 10% of the value of the property at repayment) at the earlier of the sale date or 25 years. Alternatively, the borrower may voluntarily choose to repay the full amount back at an earlier time without a pre-payment penalty. No partial payments are permitted. Access to the program is limited to those borrowers (all who are on title) whose total combined income is not greater than \$120,000. The maximum home price depends on several factors, including the total combined income of all borrowers and the deposit on the property, however, in the most extreme cases, must be less than just over \$500,000. To determine the maximum home price, based on your specific factors, go to <https://www.placetocallhome.ca/fthbi/eligibility-savings-calculator>. The government has also recently announced that the program will be expanded.

Zero-Emission Vehicles - Individuals or businesses can receive a federal incentive of up to \$5,000 when they purchase or lease a zero-emission vehicle. A listing of eligible vehicles can be found at <https://tc.canada.ca/en/road-transportation/innovative-technologies/zero-emission-vehicles/list-eligible-vehicles-under-izev-program>. Alternatively, certain zero-emission vehicles for business use may enjoy a temporary first-year CCA rate of 100%. A business can access only either the purchase incentive or the enhanced CCA in the first year.

Guaranteed Income Supplement (GIS) - The GIS earnings exemption currently allows low-income seniors and their spouses to each earn up to \$3,500 per year in employment income without triggering a reduction in GIS benefits. Effective July 2020, the earnings exemption would also apply to self-employment income. Also, the full exemption available for up to \$3,500 of earnings will be increased to \$5,000 per year. In addition, a partial exemption of 50% would apply to the next \$10,000 of annual employment and self-employment income beyond the initial \$5,000.

NEW* Canada Training Credit (CTC) - A refundable tax credit may be available to reimburse up to half of eligible tuition and fees associated with work-related training for individuals aged 25 to 64 years old at the end of the year. Please provide details on tuition and other fees related to training. Amounts refunded through the CTC will not also be eligible for the tuition tax credit. The maximum credit available in 2020 is \$250, based on \$500 of eligible expenses. To get the credit this year, you had to meet a number of conditions in the 2019 year, such as filing a tax return, being resident in Canada throughout the year, being 25 to 64 years at the end of year, having at least \$10,000 from maternity/paternity benefits or working income, and having net income that does not exceed \$147,667

NEW* Digital News Subscription Tax Credit - A non-refundable tax credit based on up to \$500 of amounts paid for a qualifying digital news subscription (primarily engaged in the production of original written news content) will qualify for this credit.

Key COVID-19 related Federal support programs:

Personal Support Programs	
Program	Taxable
Canada Emergency Response Benefit (CERB)	Yes
Employment Insurance (EI) Program	Yes
Canada Recovery Benefit (CRB)	Yes
Canada Recovery Sickness Benefit (CRSB)	Yes
Canada Recovery Caregiving Benefit (CRCB)	Yes
Canada Emergency Student Benefit (CESB)	Yes
One-time payment – disability support	No
One-time payment – GST/HST credit	No
One-time payment – Canada child Benefit	No
One-time payment – OAS/GIS	No

Support for Business, Rental or Other Income:	
Program	Taxable
Canada Emergency Wage Subsidy (CEWS)	Yes
Canada Emergency Rent Subsidy (CERS)	Yes
Canada Emergency Business Account (CEBA)	Yes

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