

2017 INCOME TAX CHECKLIST

PRINCIPAL RESIDENCE (YOUR HOME) Did you sell it in 2017? _____ **Yes** _____ **No**
(If YES, SEE ALERT ENCLOSED)

If yes, did you rent out your home during any time of ownership? _____ **Yes** _____ **No**

If yes, when did you rent out your home? FROM _____ To _____
YYYY/MM/DD YYYY/MM/DD

ARE YOU A CANADIAN CITIZEN? _____ **Yes** _____ **No**

ELECTIONS CANADA? ___ **N/A (IF ANSWERED 'NO' TO ABOVE QUESTION)** _____ **Yes** _____ **No**
 Do you authorize Canada Revenue Agency to release your name, address, and birth date to Elections Canada?

FOREIGN INVESTMENTS GREATER THAN \$100,000 CDN? _____ **Yes** _____ **No**
 (If, at any time during 2017, greater than \$100,000 CDN, please provide monthly broker statements)

TAXPAYER'S INFORMATION:

SOCIAL INSURANCE NUMBER: _____ DATE OF BIRTH: ____/____/____
YYYY/MM/DD

NAME: DR./PROF./MR./MRS./MS./MISS: _____

YOUR E-MAIL ADDRESS: _____

***** NEW CLIENTS COMPLETE SECTION BELOW *****

**** EXISTING CLIENTS COMPLETE SECTION BELOW ONLY IF CHANGED FROM LAST YEAR ****

NEW CLIENTS: We require your income tax return from last year, as well as your CRA Tax Assessment.
(This applies to yourself and spouse, if applicable).

ADDRESS: _____

TELEPHONE NUMBER: () _____ (RES) () _____ (BUS)

MARITAL STATUS ON DECEMBER 31: SINGLE () WIDOWED ()
 MARRIED () SEPARATED ()
 COMMON-LAW () DIVORCED ()

**IF YOUR STATUS HAS CHANGED FROM 2016: DATE OF CHANGE: ____/____/____
YYYY/MM/DD

SPOUSAL INFORMATION:

SOCIAL INSURANCE NUMBER: _____ DATE OF BIRTH: ____/____/____
YYYY/MM/DD

NAME: DR./PROF./MR./MRS./MS./MISS: _____

SPOUSAL E-MAIL ADDRESS: _____

DEPENDANTS' INFORMATION: (SEE PAGE 3)

FROM CRA

	Self	Spouse	Dependant
CRA Notice of Assessment - 2016 Taxation Year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Home Buyer's Plan: <i>(If applicable, we require a copy of your CRA notice)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lifelong Learning Plan: <i>(If applicable, we require a copy of your CRA notice)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Correspondence from CRA during 2017:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax Instalments paid for 2017	\$ _____	\$ _____	\$ _____
<i>(CRA Statement of Account as at January 2018 or stamped instalment payment vouchers or on-line payment receipts)</i>			

INCOME ITEMS RECEIVED

<u>Description of Slips/Receipts:</u>	<u>No. of Slips/Receipts Included</u>		
	Self	Spouse	Dependant
T3 - Statement of Trust Income	_____	_____	_____
T4 - Statement of Remuneration	_____	_____	_____
T4A - Statement of Pension, Retirement, Annuity and Other	_____	_____	_____
T4A(OAS) - Old Age Security Pension	_____	_____	_____
T4A(P) - Canada or Quebec Pension Plan Benefits	_____	_____	_____
T4E - Employment Insurance Benefits	_____	_____	_____
T4PS - Statement of Profit Sharing	_____	_____	_____
T4RIF - Benefits from a Registered Retirement Income Fund	_____	_____	_____
T4RSP - Benefits from Registered Retirement Savings Plan	_____	_____	_____
T5 - Statement of Investment Income	_____	_____	_____
T5007 - Statement of Benefits	_____	_____	_____
T5008 - Statement of Securities Transactions	_____	_____	_____
T5013 - Statement of Partnership Income	_____	_____	_____
T5018 - Statement of Contract Payments	_____	_____	_____
T600 - Interest on bonds	_____	_____	_____
No slips - Foreign pension income, directors' fees, etc.	_____	_____	_____
Lump sum payments - OAS (form 1198), CPP, QPP	_____	_____	_____

DEDUCTIONS

<u>Attach Receipts for the Following:</u>	<u>No. of Slips/Receipts Included</u>		
	Self	Spouse	Dependant
RRSP Contribution Receipts	_____	_____	_____
Pension Adjustment Reversal (T10)	_____	_____	_____
Labour Sponsored Fund Receipts (T5006)	_____	_____	_____
Medical Receipts: (see Medical Expense Alert)	_____	_____	_____
Charitable/Political Donations	_____	_____	_____
Interest Paid on Loans to Purchase Investments	_____	_____	_____
Investment counsel fees: (excluding RRSP fees)	_____	_____	_____
Professional fees and dues receipts (if not included in box 44 Union Dues on T4)	_____	_____	_____
Employment expenses: (Form T2200*), ask us if you're eligible	_____	_____	_____
Moving expenses: (If you moved 40km closer to your workplace, contact us to see if you are eligible)	_____	_____	_____
Legal Fees: - Collection or revision of support payments	_____	_____	_____
- Related to severance payments	_____	_____	_____
- Related to appeal a tax assessment	_____	_____	_____

*** WE ARE ABLE TO SUPPLY THESE FORMS TO OUR CLIENTS**

DEPENDANTS (*) & CHILD CARE EXPENSES

Dependants Information: (For existing clients, only changes from 2016)				No Changes <input type="checkbox"/>	
	Y/M/D		(S OR D)		
(1) Name: _____	Date of Birth: _____	Relationship: _____	Income: _____	S.I.N.: _____	
(2) Name: _____	Date of Birth: _____	Relationship: _____	Income: _____	S.I.N.: _____	
(3) Name: _____	Date of Birth: _____	Relationship: _____	Income: _____	S.I.N.: _____	

* **For single parents:** Did your child(ren) live with you during 2017 and did they live with you on December 31, 2017? **Yes / No**

Child Care Expenses: (Attach official receipts) Expenses include summer/winter camp, after school programs and day care.

ALIMONY / SUPPORT PAYMENTS

	Spousal Support	Name of Payer/Payee	S.I.N. of Payer/Payee	Child Support
Received	\$ _____		- -	\$ _____
Paid	\$ _____		- -	\$ _____

Agreement Date: _____ (Please provide a copy of Agreement / Court Order)
(Please provide any changes/amendments since 2016, if any)

TAX CREDITS (PLEASE SUPPLY OFFICIAL RECEIPTS)

(Note: Amounts paid from January 1, 2017 to December 31, 2017 – excluding prepaid rents)

		Receipts Attached
1. Property taxes paid	\$ _____	<input type="checkbox"/>
2. Rent paid	\$ _____	<input type="checkbox"/>
(a) Was the rent paid to a Long-Term Care/Assisted Living facility?		Yes / No
(b) If yes, is this facility:	Public: Yes / No	Private: Yes / No
4. Monthly Public Transit Passes (Jan 01-17 to June 30-17 only)	\$ _____	<input type="checkbox"/>

We require official receipts for all of the above items

*** Effective 2017 and future years, Fitness Tax Credits & Arts Tax Credits can no longer eligible to be claimed ***

DISABILITY (INCLUDING IN-HOME CARE, NURSING HOME AND EQUIVALENT)

Disability Deduction:

	Yes	1 ST Year *
Self	_____	_____
Spouse	_____	_____
Dependant **	_____	_____
	Name	

* Form T2201 is required for 1st time filers
** (Includes children, parents, grandparents, siblings)

STUDENTS

Tuition fees paid - T2202/T2202A required (<i>To transfer to parent, student <u>must</u> sign back of slip</i>)	\$ _____
Official student loan interest paid (<i>include statement(s)</i>)	\$ _____
Bursaries or Scholarships received (<i>include T4A slips</i>)	\$ _____
Did you live in residence during any part of 2017? Yes _____ No _____	
Did you pay any rent from January to December 2017? Yes _____ No _____	** Total paid: \$ _____

** If yes, you **MUST** include an official receipt from the landlord or cancelled cheques for all rent paid.

**** (Please note, if last month's rent is for a month in 2018, you are not permitted to claim this)**

SPECIAL SITUATIONS

SCHEDULES:

(IF REQUIRED, DOWNLOAD FROM OUR WEBSITE AT WWW.JGSHORTCA.COM/PUBLICATIONS)

1.	BUSINESS SELF-EMPLOYED INCOME:	(BUSINESS)
2.	RENTAL INCOME:	(RENTAL)
3.	HOME OFFICE EXPENSES:	(HOME OFFICE)
4.	BUSINESS USE OF AUTOMOBILE EXPENSES:	(AUTOMOBILE)

DETAILS OF THE SALE OF INVESTMENTS

1. Listing/summary of all investment purchases and sales	ENCLOSED	_____ Yes	_____ No
2. Brokers' Summary of Account Transactions for 2017	ENCLOSED	_____ Yes	_____ No

UNITED STATES TAXATION

Are you an American Citizen? Yes _____ No _____ If yes, please contact us.

All U.S. citizens, whether resident in the United States or not, MUST file a U.S. Tax return (Form 1040)

Snow Birds (Aliens):

Did you know that if you stayed in the USA, you **MAY** be required to file IRS Form 8840 "Closer Connection Exception Statement for Aliens" and Form 1040 NR "U.S. Non-resident Alien Income Tax Return"? See our website for calculations (www.jgshortca.com)

TAX SAVINGS TIPS – DID YOU KNOW?

SENIORS:

- OAS claw back starts when your Net Income exceeds \$74,788. OAS is fully clawed back at just over \$121,314.

DONATIONS/BEQUESTS:

- Instead of giving cash, consider the donation of a stock which has a capital gain. Giving stocks directly creates an additional capital gain reduction of **100%** of the gain.
- If you donate to a U.S. charity, the donation is **only** deductible if you have U.S. income.

MEDICAL ALERT:

ARE ALLOWED: (FAMILY MEDICAL EXPENSES MAY BE COMBINED FOR MAXIMUM BENEFIT)

- Travel expenses for prescribed treatments greater than 40km one way; includes mileage, parking. If over 100km one way, some meals and possible overnight lodging.
- Insurance premiums for private healthcare plans, **including Travel Healthcare plans**.
- The cost of a nursing home or attendant care expenses, in their entirety, **may** be deductible as a medical expense if your family member is **eligible** for the Disability Tax Credit.
- Include – hospital, dental, prescription drug, disability expenses, net of any reimbursements.

ARE NOT ALLOWED:

- Vitamins, supplements, and non-prescription drugs are generally **not eligible** for the medical expense deduction.
- Cosmetic surgery – both surgical and non-surgical procedures purely aimed at enhancing one's appearance are **not eligible**.
- Some medical practitioners and services **not eligible in the province of Ontario** (see the full list at our website under Publications).