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PERSONAL INCOME TAX - INFORMATION CHECKLIST

The following is provided to assist you in gathering information that will be required in order to properly prepare your tax return. Proper forms/slips/receipts are required. Where applicable, please provide the following:

General Information:

Updates to any contact information
Updates to marital status
Updates to dependents
All issued t-slips (T4, T5, T3, T5008 etc)
All RRSP contribution receipts
Any RRSP Homebuyer repayments
Union/Professional Fees paid personally
Annual capital gains/loss report for investments
Investment carrying charges
Income from private investments
Disability tax credit information
Charitable donation receipts
Income from foreign sources

Medical receipts (incl. prem. for health coverage)
Payments for attendant care
Nursing home payments

Political party contributions

Tax instalment payments made during the year

Child support payments
Spousal support payments

Tuition paid (college/uni) - T2202A
Interest on student loans

Rent paid during the year
Property taxes paid during the year

Employment Expenses:

Copy of T2200 from employer
Summary of applicable expenses
Work space in the home information

Rental Property(s)

Address of unit(s)
Rent received (by unit)
Mortgage interest paid
Utilities paid
Property taxes and insurance paid
Other expenses during the year

Self-Employment Business Income

Summary of revenue during the year
Expenses during the year
Work space in the home information
Assets purchased during the year

Vehicle Expenses (for employee/business)

Mileage log for the year
Summary of vehicle expenses
Lease or purchase information

Other

Financial power of attorney for dependents
Marital separation agreements

CLIENT INTAKE CHECKLIST

Name/Family: _____

Date: _____

	Yes	No	N/A	Description
Previously provided government issued photo ID with signature? If no - take copy for permanent file	_____	_____	_____	_____
Do you still agree to allow CRA to share your mailing information with Elections Canada?	_____	_____		
Did your citizenship change during the year?	_____	_____		
Update email address (primary) for family contact:	_____	_____	_____	_____
Change in marital status during the year? If yes - status? If yes - date of change? Need copy of separation/divorce/support agreements	_____	_____	_____	_____ _____ _____
Any changes in dependents during the year? If yes - post-secondary tuition? If yes - residence/rent expense? If yes - daycare expenses? If new child - full name, Date of birth, SIN(?) If adult dependent - any home modifications for access?	_____	_____	_____	_____ _____ _____ _____ _____
Did you sell or buy any properties during the year? If yes - documents/information required If yes - 1st time home buyer? RSP HBP? If yes - was it your principal residence?	_____	_____	_____	_____ _____ _____
Did you move for work/school purposes during the year? If yes - moving expenses? If yes - were expenses reimbursed?	_____	_____	_____	_____ _____
Any changes in work status during the year?	_____	_____	_____	_____
Employment expenses claimable? If yes - has a T2200 been received? If yes - are expenses summarized?	_____	_____	_____	_____ _____
Did you have self-employment, partnership or rental property income during the year? If yes - are income/expenses summarized?	_____	_____		_____
Any significant medical expenses/donations during the year?	_____	_____	_____	_____
Any change in investments during the year? If yes - capital gains/loss information available? If yes - any change in foreign property ownership?	_____	_____	_____	_____ _____
Any changes in banking information for direct deposit?	_____	_____	_____	_____

Signature _____

Date _____

TAX ON SPLIT INCOME DECLARATION

On behalf of myself, _____, and the following family members, _____
I hereby declare that:

Part A:

I, or _____ have received employment income or income of another sort from a company (corporation/proprietorship/partnership) that I/we are related to by way of family relationship. YES ____ NO ____

If NO, go to Part B

If YES, has it been determined that the value of your compensation would reasonably represent expected compensation for a person performing similar services who was not related to the company? YES ____ NO ____

Part B:

I, or _____ - either directly or through a trust - is a shareholder in a non-publicly traded Canadian corporation. YES ____ NO ____

If NO, go to Part C

If YES:

_____ received employment income from said corporation? YES ____ NO ____

If YES, _____ owns more than 10% of the total shares of the corporation? YES ____ NO ____

_____ received taxable capital gains from this company related to the sale of shares in a qualified farm / fishing or QSB company? YES ____ NO ____

_____ received taxable dividends from this corporation? YES ____ NO ____

If YES, _____ owns more than 10% of the total shares of the corporation? YES ____ NO ____

I have received shareholder benefits from this corporation? YES ____ NO ____

Part C:

If I, or a member of my family noted above has answered YES to any of the questions in this declaration, I confirm that I/we have discussed with Mercer & Mercer whether any of the amounts received are considered to be "Excluded Amounts" for the purposes of calculating the tax on split income? YES ____ NO ____

Signature

Date

DISCLOSURE OF FOREIGN PROPERTY

For completion of Form T1135

taxpayer's name

I have been advised of the reporting requirements with respect to the ownership of foreign property. To the best of my knowledge, the cost of my ownership in foreign property has not exceeded \$100,000 CDN at any time during the year.

In the event that I fail to disclose such information, I will not hold my accountant, the firm of Mercer & Mercer, Chartered Professional Accountants, Professional Corporation, liable for any interest or penalties imposed on me by Canada Revenue Agency.

signature

date

Where unable, I am signing on behalf of _____ (relationship)

_____. (please print name)

FOREIGN PROPERTY

Foreign Property includes:

- shares in non-resident corporations even if held in a Canadian account
- funds held outside Canada (including a foreign bank account or funds held by a Canadian broker)
- tangible property located outside Canada, including real estate (excluding personal use property); equipment
- an interest in a non-resident trust, including a foreign mutual fund trust
- intangible property located outside Canada, such as rights to royalties and a share of a Canadian corporation deposited with a foreign broker, insurance policy
- a debt (such as a note, bond or debenture) owed or issued by a non-resident

Foreign Property does not include:

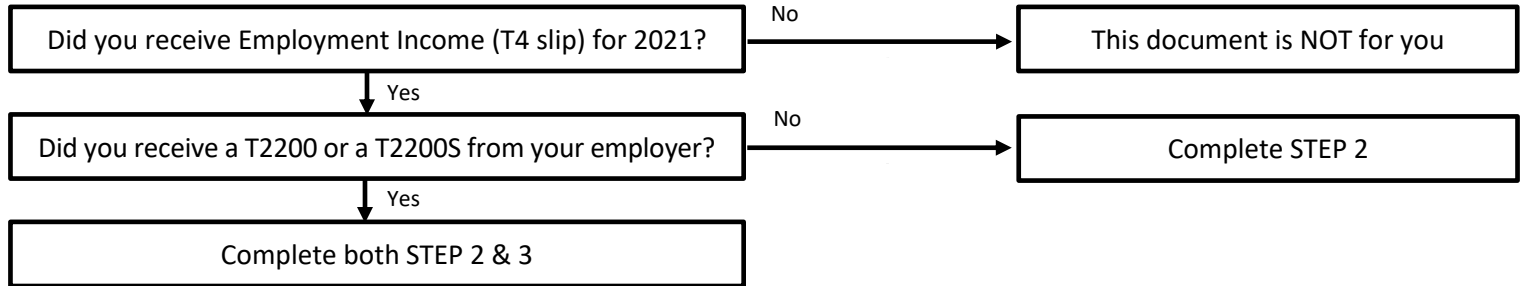
- an interest in an RRSP, RRIF or RPP that contains foreign property
- mutual funds registered in Canada that contain foreign investment
- your personal-use property
- property you used or held exclusively in the course of carrying on your active business

EMPLOYEES WORKING FROM HOME IN 2021 – CLIENT DOCUMENT

Name: _____

Many employees will be able to claim a deduction on their 2021 personal tax return for work space in home expenses. Follow the steps below as a simplified guide to assist in determining your claim.

STEP 1 – ELIGIBILITY AND CHOOSING A METHOD



STEP 2 – SIMPLIFIED CHART (TEMPORARY FLAT RATE METHOD)

A) Did you work from home more than 50% of the time for at least four consecutive weeks in 2021 due to COVID-19? YES / NO

B) If Yes, total number of days (250 days max.) you worked from home (full or part time) in 2021 due to COVID-19: _____

STEP 3 – DETAILED CHART (DETAILED METHOD)

Dates you worked from home _____ Home: Total finished sq. ft. _____ Work space: Total sq. ft. _____

Did you receive any reimbursements / allowances from your employer for your work space at home? Provide details.	Was your work space used only for employment? If not, how many hours / week was it used for employment?	Did you share this work space with anyone else? Provide details.

ALL EMPLOYEES		ONLY COMMISSIONED EMPLOYEES	
Expense	Amount for 2021*	Expense	Amount for 2021*
Rent		Home Insurance	
Utilities		Property Taxes	
Home Internet Access			
Repairs / Maintenance			

ALL EMPLOYEES			ONLY COMMISSIONED EMPLOYEES		
Expense	Amount for 2021*	Employment Use %	Expense	Amount for 2021*	Employment Use %
Office Supplies			Cell Phone Lease		
Long distance phone calls made for work			Computer, Fax, etc. Lease		
Cell Phone					

*Net of any employer support. For descriptions of what can and cannot be deducted, see this [link](#).

You may also be able to claim a return of some GST/HST that you paid (included in the amounts you provided above) on your deductible expenses. **Please provide your employer's name** _____

We will contact you if we need additional information / clarity.