



**PERSONAL INCOME TAX
CHECKLIST FOR CANADIAN
INDIVIDUAL TAX RETURNS
2022 TAXATION YEAR**

DUE DATES FOR 2022 CANADIAN INCOME TAX RETURNS

CANADIAN INCOME TAX RETURNS	DEADLINE
Deadline for filing your personal income tax return	May 1, 2023
Deadline for paying balance due to avoid interest (same for self-employed individuals)	May 1, 2023
Deadline for filing a return if you or your spouse are self-employed	June 15, 2023
Deadline for filing T1135 Foreign Income Verification Statement	May 1, 2023; or June 15, 2023, depending on your filing deadline

PROCESSING INFORMATION

Please indicate your preferred form and delivery method for your 2022 personal tax package:

1. Electronic copy: YES NO
 - a. Delivery method: email or iFirm Portal.
2. Hard copy: YES NO
 - a. Delivery method: registered mail to home address or pickup.
3. If you would like **both** forms of your 2022 tax package please indicate.
 - a. I would a hard copy and electronic copy of my tax package: YES NO

Consent to share contact information – Organ and tissue donor registry:

1. I authorize the CRA to provide my name and email address to Ontario Health so that Ontario Health (Trillium Gift of Life) may contact or send information to me by email about organ and tissue donation*. YES NO

Climate action incentive payment:

1. Did you reside outside of the [census metropolitan areas \(CMA\)](#) of Barrie, Belleville-Quinte West, Brantford, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener- Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto, or Windsor, as determined by Statistics Canada (2021), and expect to continue to reside outside the same CMA on April 1, 2023. YES NO

*Please note you are not consenting to organ and tissue donation when you authorize the CRA to share your contact information with Ontario Health. Your authorization is valid only in the tax year that you file this tax return. Your information will only be collected under the Ontario Gift of Life Act.

IDENTIFICATION: TAXPAYER INFORMATION**REQUIRED INFORMATION**

Please fill out the personal information on the following pages where items are applicable to you. Sections not applicable to you can be disregarded, if so, please indicate (N/A).

A. Personal information

1. Name (First, Last): _____
2. Mailing address (as at December 31, 2022): _____
3. Current mailing address: _____
4. Email address: _____
5. Would you like to register for e-mail notifications with the CRA:
 Already registered Yes No
6. Telephone number (preferred): _____ Secondary: _____
7. Date of Birth (MM/DD/YYYY): _____
8. Employed: Self-Employed:
 - a. If you are self-employed, please indicate the type of work and industry: _____
 - b. Name of present employer: _____
9. Social Insurance Number (SIN#): _____
10. Were you born in the U.S. or are you a U.S. citizen?: Yes No
 - a. If you answered yes to #10, please attach a copy of your finalized 2022 U.S. Federal and/or state tax return. If you have received your notice of assessment for your 2022 U.S. return, please attach this documentation as well.
11. Please attach a copy of your and your family's 2021 Notice of Assessment(s) issued by the CRA and any reassessments received during the year.
12. Marital status at December 31, 2022:
 _____ Married _____ Widowed _____ Divorced _____ Separated _____ Single _____ Living common-law
13. Date of change in marital status: _____
14. Are you a Canadian citizen?: _____ Yes _____ No
 - a. If you are a Canadian citizen, do you authorize the CRA to provide your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes No

IDENTIFICATION: TAXPAYER INFORMATION CONTINUED

B. Spousal information

1. Name (First, Last): _____
2. Social Insurance Number (SIN#): _____
3. If we are not preparing the income tax return for your spouse, please indicate their net income for 2022 (line 23600 on your spouse’s tax return): _____

The information below is only required if we are preparing a spousal return:

4. Email address: _____
5. Would you like to register for e-mail notifications with the CRA:
 - i. Already registered Yes No
6. Telephone number (preferred): _____ Secondary: _____
7. Date of Birth (MM/DD/YYYY): _____
8. Employed: Self-Employed:
 - a. If you are self-employed, please indicate the type of work and industry: _____
 - b. Name of present employer: _____
9. Were you born in the U.S. or are you a U.S. citizen?: Yes No
 - a. If you answered yes to #9, please attach a copy of your finalized 2022 U.S. Federal and/or state tax return. If you have received your notice of assessment for your 2022 U.S. return, please attach this documentation as well.

C. Dependant information

Dependant Name	Relationship to self	Date of birth	Net Income (line 23600, if we are not preparing their return)	Social Insurance Number (if available)	Physically or mentally infirm?
					Yes / No
					Yes / No
					Yes / No
					Yes / No

INCOME

1. Employment income (per T4).
2. Employment related income not included on T4 tax slips (stock option benefits, car allowances, etc.).
3. Investment income (per T5, T600) for foreign source income. Please include details of foreign tax withheld and brokerage statements.
4. Partnership income allocations (per T5013).
5. Pensions, annuities, etc. (per T4A, T4A(OAS), T4A(P), T4RIF).
6. Employment insurance benefits (per T4E).
7. Trust income (per T3).
8. Scholarships, bursaries, etc. (per T4A).
9. Business, professional or property income - enclose details of income & expenses (e.g. tax shelters, rental properties, sole proprietorships).
10. Capital gains & losses - enclose details of transactions during the year including year of purchase. Where possible, include all broker statements or closing adjustments.
11. Alimony or separation allowance.
12. RRSP withdrawals (T4RSP's).
13. Please provide a list of Canada Savings Bonds and other investments on which interest is accruing.
14. Have you received any of the following: Canada Emergency Response Benefit (CERB), Canada Emergency Student Benefit (CESB), Canada Recovery Benefit (CRB), Canada Recovery Caregiver Benefit (CRCB), or Canada Recovery Sickness Benefit (CRSB) per T4A.

Enclosed	N/A

Note: If you do not have an information slip for a particular income item, please state the actual amount received, nature of payment (e.g. tips, interest income, etc.), and the amount of any tax withheld.

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

DEDUCTIONS FROM INCOME AND CREDITS

1. RRSP contributions; include all contribution receipts and your 2022 contribution limit statement attached to your 2021 Notice of Assessment.
 2. Union and professional dues.
 3. Charitable donation receipts.
 4. Political contribution receipts.
 5. Medical expenses including but not limited to:
 - Premiums paid to a private health services plan,
 - Fertility treatment expenses incurred in 2007 and later,
 - Expenses paid in respect of a surrogate mother or donor may be eligible as of 2022 if the expenses are incurred in Canada) - include original receipts.*
- *Note: If you have many prescription receipts, consider obtaining a summary for 2022 from your pharmacy (rather than providing all of the individual receipts)*
6. Individuals with type 1 diabetes will be deemed to meet the requirements to claim the disability tax credit, regardless of the time actually spent on life-sustaining therapy. The criteria for mental functions impairment and life-sustaining therapy categories have also been expanded. While these provisions were not legislated until the summer of 2022, they apply to 2021 and subsequent years (legislated in Bill C-19).
 7. **Housing related tax credits:**
 - First-Time Home Buyers' Tax Credit. Please indicate if you purchased a home for the first time in 2022 and provide us with the address and purchase date.
 - Home Accessibility Tax Credit is available for home renovation costs that allow a *qualifying individual* to gain access to, or to be mobile or functional within the eligible dwelling or reduce the risk of harm to the qualifying individual within the dwelling or in gaining access to the dwelling. (Annual expense limit \$20,000)

Enclosed	N/A

DEDUCTIONS FROM INCOME AND CREDITS CONTINUED

8. Alimony, maintenance or separation payments - amount, name and address of payee.
9. Expenses to earn commissions (please see page 12). Include a completed and signed T2200 or T2200s from your employer.
10. Unreimbursed employment expenses (e.g., travelling expenses); include a completed and signed T2200 or T2200s from your employer.
11. Moving expenses not reimbursed. Please enclose employment letter along with moving expenses that were **not** reimbursed.
12. Child care expenses (include name, address, and social insurance number of caregiver and receipt from caregiver).
13. Caregiver amount. If you take care of an infirm dependent and the dependent is eligible for the disability tax credit.
14. Carrying costs related to investment income (accounting, investment consulting fees & interest).
15. Tuition fees and education deduction (T2202, or TL11A and professional exam receipts).
 a. These may be claimed on behalf of a dependant in certain circumstances. Ensure dependant has signed back of form.
 b. Costs relating to certain professional exams also qualify for a credit.
16. Receipt or amount for taxpayer's student loan interest.
17. COVID-19 Benefit repayments. Individuals are now allowed the option to claim a deduction in respect of the repayment of a COVID-19 benefit amount for the year when the benefit was received rather than the year in which the repayment was made by completing and filing the new **Form T1B**, Request to Deduct Federal COVID-19 Benefits Repayment in a Prior Year with the individual's 2022 personal tax return (legislated in Bill C-30).

Enclosed	N/A

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

DEDUCTIONS FROM INCOME AND CREDITS CONTINUED

18. Air quality improvement tax credit (please see page 10). If you were **self-employed** or a member of a **partnership** in 2022, you may be eligible to claim a refundable tax credit equal to 25% of your total ventilation expenses to improve ventilation or air quality at your place of business. Your total ventilation expense for 2022 is the amount incurred during the qualifying period starting September 1, 2021 and ending December 31, 2022 to a maximum of \$10,000 for each qualifying location with a total maximum of \$50,000 for total ventilation expenses across all qualifying locations.
19. If you worked from home in 2022 due to the COVID-19 pandemic **and** worked more than 50% of the time from home for a period of at least 4 consecutive weeks in 2022, then you are entitled to claim up to \$2.00 per working day to a maximum of \$500 as a tax deduction. If you meet the requirements and would like to claim the flat rate of \$2.00 per day, then please indicate the number of days.

Enclosed	N/A

MISCELLANEOUS

- A. Instalments and Notices of Assessment
1. Submit list of instalments paid in respect of 2022 taxes (attach most recent notice).
 2. Submit copies of any assessments or reassessments received in 2022 and 2023 up to date.
- B. RRSP Home Buyers' Plan
1. Please indicate the portion of RRSP contributions designated as repayments to your Home Buyers' Plan.
 2. Also include a copy of your Home Buyers' Plan statement received from the CRA.
- C. [Underused House Tax \(UHT\)](#)
The UHT is an annual 1% tax on the ownership of vacant or underused housing in Canada. The tax usually applies to non-resident, non-Canadian owners, although in some situations, it also applies to Canadian owners.
- IMPORTANT: Please advise us if you own a residential property as a trustee of a trust or as a partner in a partnership.**
- D. For Ontario Residents:
- Ontario Benefit Programs**
1. Property taxes paid in year. Specify the number of months in year and the municipality to which payments were made.
 2. Rental payments in year (include amount paid, address and name of landlord and number of months rented in year).
 3. Ontario Seniors' Home Safety Tax Credit. See the following link for details; [Ontario seniors-home-safety-tax-credit](#).
 4. Public transit passes. (Only available to Ontario seniors aged 65 or older).
 5. [Ontario Staycation Tax Credit](#). Ontario residents can claim 20% of their eligible 2022 accommodation expenses up to \$1,000 as an individual or \$2,000 if you have a spouse, common-law partner or eligible children. Please attach copies of your receipts and include the following information: (location of the accommodation, amount, HST paid, date of stay, and name of payor).

Enclosed	N/A

FOREIGN PROPERTY

Did you own foreign properties* at any time in 2022 with a total cost of more than Cdn. \$100,000? _____ YES _____ NO

*Examples of foreign properties are: foreign bank accounts, shares of foreign corporations, real properties located outside of Canada, and loans made to non-residents.

Foreign properties do not include: vacation properties and foreign investments held in a Canadian registered securities dealer.

DISPOSITION OF REAL PROPERTY

Did you dispose of a real property in 2022? If yes, then please complete the following:

- i) Address:
- ii) Proceeds of disposition:
- iii) Year of acquisition:
- iv) Number of years designated as principal residence:
- v) Do you own more than one property?

DIRECT DEPOSIT

****Note: Canada Revenue Agency is switching to direct deposit for all payments that it issues!**
(Note that if you have already provided this information to us, you do not need to provide it again this year.)**

To sign up or change your direct deposit information with the CRA, please fill out the banking information below and attach a photocopy of a VOID cheque for your personal bank account.

Branch number _____ Account number _____

Financial Institution name: _____

Address: _____ Postal Code _____

Telephone No. _____

Exact name of account holder if different from yourself _____

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

RENTAL PROPERTY INCOME AND EXPENSES SUMMARY

(If you did not own a rental property in 2022, please leave schedules blank.)

(If the following summary is completed, you do not need to submit any receipts.)

1st Property	2nd Property	3rd Property
Address	Address	Address
City, province, postal code	City, province, postal code	City, province, postal code
Percentage of ownership	Percentage of ownership	Percentage of ownership
Ownership type	Ownership type <input type="text"/>	Ownership type

DESCRIPTION	Amount		
	1st Property	2nd Property	3rd Property
Rental income			
Other income			
Advertising			
Insurance			
Mortgage interest			
Office expenses			
Professional fees (legal, accounting)			
Management fees			
Repairs & maintenance			
Salaries, wages, and benefits			
Property taxes			
Utilities			
Automobile expenses - see 'Automobile Expenses' pg. 13			
Other expenses (please specify):			
Personal % of rental expenses	%	%	%
Type (drop down menu - please select one)			

During the year, did you carry out any renovations or acquire any furnishings, appliances?				
Name of Vendor	Description	Amount		
		1st Property	2nd Property	3rd Property

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

BUSINESS OR PROFESSIONAL INCOME AND EXPENSES

(If you did not have self-employed business/professional income in 2022, please leave this page blank)

If you are an HST - registrant please provide your HST business number:

Would you like us to prepare your HST return: _____ Yes _____ No

Income	Amount
Business/professional income (including GST/HST if applicable)	
HST collected (if applicable)	
Expenses (Please use the gross amount including HST paid if you have elected to use the Quick Method of Accounting)	
Advertising	
Meals and entertainment	
Insurance	
Interest	
Bank charges	
Professional memberships and dues	
Office expenses	
Supplies	
Professional fees (legal and accounting)	
Management fees	
Rent	
Repairs & maintenance	
Wages, salaries and benefits	
Property taxes	
Travel expenses (Note: Do not include automobile expenses , see below)	
Utilities	
Telephone & internet	
Postage & delivery	
Automobile expenses - see 'Automobile Expenses' pg. 13	
Capital assets purchased (e.g. furniture, equipment, computer equipment, etc.) Please include a photocopy of each purchase invoice	
Private health services plan premiums	
Professional development (e.g. Conferences - note: do not include meals. Please include meals in 'Meals & entertainment' above.)	
Home office expenses - see 'Home Office Expenses' chart on pg. 14	
Canada Emergency Business Account - the forgivable portion is taxable in year the loan was received.	
Canada Emergency Wage Subsidy	
Canada Recovery Hiring Program	
Ventilation expenses (Air quality improvement tax credit)	
Other (Specify):	

EMPLOYMENT EXPENSES (AUTHORIZED AND UNREIMBURSED)

If you incurred employment expenses and received a signed T2200 or T2200s authorized by your employer. Please complete the following summary.

If you did not incur expenses authorized by your employer in 2022, leave this page blank.

Expenses	Amount
Is a signed T2200 and/or T2200s enclosed?	
Travel meals	
Hotels and other accommodation	
Air and rail fares	
Taxi and public transit	
Parking	
Office supplies	
Other supplies (please specify)	
Telephone & internet	
Professional fees (legal and accounting)	
Advertising/promotion	
Meals & entertainment (for clients)	
Professional memberships and dues	
Postage & delivery	
Other office expenses	
Auto rental	
Home office expenses - see 'Home Office Expenses' chart on pg. 14	
Automobile expenses - see 'Automobile Expenses' chart on pg. 13	
Other employment expenses (please specify):	

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

AUTOMOBILE EXPENSES

Automobile Information	
Make	
Model	
Year	
Original purchase price	
Date of acquisition, if acquired in 2022 (please provide a copy of the purchase or lease agreement)	
Total number of KM driven in 2022 (please provide a precise number)	
Total number of business KM driven in 2022 (please provide a precise number)	
Automobile Expenses	Amount
Gas expense	
Financing interest expense	
Insurance expenses	
License & registration fees	
Repairs & maintenance expense	
Leasing costs	
Other automobile expenses (please specify):	
Parking and tolls expense	
Change in Automobile during the Year	Amount
Sale proceeds of the previously owned automobile	

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

HOME OFFICE EXPENSES

Home Office	
Total area of home office (sq ft)	
Total area of home (sq ft)	
Home office expenses:	Amount
Heat	
Electricity	
Insurance	
Repairs & maintenance	
Mortgage interest	
Property tax	
Water and sewage	
Condo fees	
Rent	
Other expenses (please specify):	

COMMENTS

Please fill in any other comments or information you feel is pertinent to your 2022 tax year.

