



**PERSONAL INCOME TAX  
CHECKLIST FOR CANADIAN  
INDIVIDUAL TAX RETURNS  
2023 TAXATION YEAR**

**DUE DATES FOR 2023 CANADIAN INCOME TAX RETURNS**

CANADIAN INCOME TAX RETURNS	DEADLINE
Deadline for filing your personal income tax return	April, 30, 2024
Deadline for paying balance due to avoid interest (same for self-employed individuals)	April, 30, 2024
Deadline for filing a return if you or your spouse are self-employed	June 17, 2024
Deadline for filing T1135 Foreign Income Verification Statement	April 30, 2024; or June 17, 2024, depending on your filing deadline

**PROCESSING INFORMATION**

Please indicate your preferred form and delivery method for your 2023 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 2023 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

Canada Carbon Rebate (formerly known as 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 (2016), and expect to continue to reside outside the same CMA on April 1, 2024.  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 only valid for the tax year for which you are filing 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, 2023): \_\_\_\_\_
3. Current mailing address: \_\_\_\_\_
4. Email address: \_\_\_\_\_
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 2023 U.S. Federal and/or state tax return. If you have received your notice of assessment for your 2023 U.S. return, please attach this documentation as well.
11. Please attach a copy of your and your family's 2022 Notice of Assessment(s) issued by the CRA and any reassessments received during the year.
12. Marital status at December 31, 2023:  
 \_\_\_\_\_ 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 2023 (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. Telephone number (preferred): \_\_\_\_\_ Secondary: \_\_\_\_\_
6. Date of Birth (MM/DD/YYYY):
7. Employed:  Self-Employed: 
  - a. If you are self-employed, please indicate the type of work and industry: \_\_\_\_\_
  - b. Name of present employer: \_\_\_\_\_
8. 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 2023 U.S. Federal and/or state tax return. If you have received your notice of assessment for your 2023 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.

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.**

**DEDUCTIONS FROM INCOME AND CREDITS**

	Enclosed	N/A
1. RRSP contributions; include all contribution receipts and your 2023 contribution limit statement attached to your 2022 Notice of Assessment.		
2. Union and professional dues.		
3. Charitable donation receipts.		
4. Political contribution receipts.		
5. Medical expenses including but not limited to: <ul style="list-style-type: none"> <li>• Premiums paid to a private health services plan,</li> <li>• Fertility treatment expenses incurred in 2007 and later,</li> <li>• 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.*</li> </ul>		
*Note: If you have many prescription receipts, consider obtaining a summary for 2023 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. <b>Housing related deductions and tax credits:</b> <ul style="list-style-type: none"> <li>• First-Time Home Buyers' Tax Credit. Please indicate if you purchased a home for the first time in 2023 and provide us with the address and purchase date.</li> <li>• Home Accessibility Tax Credit is available for home renovation costs that allow a <u><a href="#">qualifying individual</a></u> 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)</li> <li>• The multigenerational home renovation tax credit (MHRTC) is a credit up to \$7,500 to assist with the cost of renovating a residence to establish a secondary unit. The secondary unit must allow a senior or an adult who is eligible for the disability tax credit to live with you.</li> <li>• New for 2023 is the First Home Savings Account. This is a registered plan which allows a "first time home buyer" to claim up to \$8,000 in FHSA contributions made by December 31, 2023 as a deduction. The definition of a "first time home buyer" is technical but if you did not own a home in 2023 or the previous four years, we should discuss this.</li> </ul>		

**PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS**

**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 2023 personal tax return (legislated in Bill C-30).

Enclosed	N/A

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**DEDUCTIONS FROM INCOME AND CREDITS CONTINUED**

18. Air quality improvement tax credit (please see page 11). If you were **self-employed** or a member of a **partnership** in 2023, 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.

Enclosed	N/A

**MISCELLANEOUS**

- A. Instalments and Notices of Assessment
  - 1. Submit list of instalments paid in respect of 2023 taxes (attach most recent notice).
  - 2. Submit copies of any assessments or reassessments received in 2023 and 2024 year 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. Public transit passes. (Only available to Ontario seniors aged 65 or older).

Enclosed	N/A



**FOREIGN PROPERTY**

Did you own foreign properties\* at any time in 2023 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.

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**DISPOSITION OF REAL PROPERTY**

Did you dispose of a real property in 2023? 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 2023, 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 2023, please leave this page blank)

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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)	
<b>Expenses (Please use the gross amount including HST paid if you have elected to use the Quick Method of Accounting)</b>	
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: <b>Do not include automobile expenses</b> , see below)	
Utilities	
Telephone & internet	
Postage & delivery	
Automobile expenses - see 'Automobile Expenses' pg. 13	
Capital assets purchased (e.g. furniture, equipment, computer equipment, etc.) <b><u>Please include a photocopy of each purchase invoice</u></b>	
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	
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 2023, 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**

<b>Automobile Information</b>	
Make	
Model	
Year	
Original purchase price	
Date of acquisition, if acquired in 2023 <b>(please provide a copy of the purchase or lease agreement)</b>	
Total number of KM driven in 2023 (please provide a precise number)	
Total number of business KM driven in 2023 (please provide a precise number)	
<b>Automobile Expenses</b>	<b>Amount</b>
Gas expense	
Financing interest expense	
Insurance expenses	
License & registration fees	
Repairs & maintenance expense	
Leasing costs	
Other automobile expenses (please specify):	
Parking and tolls expense	
<b>Change in Automobile during the Year</b>	<b>Amount</b>
Sale proceeds of the previously owned automobile	

**PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS**

**HOME OFFICE EXPENSES**

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

**PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS**

**COMMENTS**

Please fill in any other comments or information you feel is pertinent to your 2023 tax year.

