

PERSONAL INCOME TAX CHECKLIST FOR CANADIAN INDIVIDUAL TAX RETURNS 2024 TAXATION YEAR

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DUE DATES FOR 2024 CANADIAN INCOME TAX RETURNS

CANADIAN INCOME TAX RETURNS	DEADLINE
Deadline for filing your personal income tax return	April, 30, 2025
Deadline for paying balance due to avoid interest (same for self-employed individuals)	April, 30, 2025
Deadline for filing a return if you or your spouse are self- employed	June 16, 2025
Deadline for filing T1135 Foreign Income Verification Statement	April 30, 2025; or June 16, 2025, depending on
Statement	your filing deadline

PROCESSING INFORMATION

Please indicate your preferred form and delivery method for your 2024 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 2024 tax package please indicate.		
		a. I would a hard copy and electronic copy of my tax package:YES NO		
Conse	nt to shar	re 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			
Canad	a Carbon	Rebate (formerly known as Climate action incentive payment):		
1.	Brantfor London, Thunder	reside outside of the <u>census metropolitan areas (CMA)</u> of Barrie, Belleville-Quinte West, d, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener- Cambridge-Waterloo, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Bay, Toronto or Windsor, as determined by Statistics Canada (2016), and expect to eto reside outside the same CMA on April 1, 2025YES 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.	Person	al information
	1.	Name (First, Last):
	2.	Current mailing address:
	3.	Email address:
	4.	Telephone number (preferred):Secondary:
	5.	Date of Birth (MM/DD/YYYY):
	6.	Employed: Self-Employed:
		a. If you are self-employed, please indicate the type of work and industry:b. Name of present employer:
	7.	Social Insurance Number (SIN#):
	8.	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 2024 U.S. Federal and/or state tax return. If you have received your notice of assessment for your 2024 U.S. return, please attach this documentation as well.
	9.	Please attach a copy of your and your family's 2023 Notice of Assessment(s) issued by the CRA and any reassessments received during the year.
	10.	Marital status at December 31, 2024:
		MarriedWidowedDivorcedSeparatedSingleLiving common-law
	11.	Date of change in marital status:
	12.	Are you a Canadian citizen?:YesNo 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

В.	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 2024 (line 23600 on your spouse's tax return):	
The in	nformat	tion 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. W	ere 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 2024 U.S. Federal and/or state tax return. If you have received your notice of assessment for your 2024 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

INC	COME	Enclosed	N/A
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.		

DE	DUCTIONS FROM INCOME AND CREDITS	Enclosed	N/A
1.	RRSP contributions; include all contribution receipts and your 2024 contribution limit statement attached to your 2023 Notice of Assessment.		
2.	Union and professional dues.		
3.	Charitable donation receipts.		
4.	Political contribution receipts.		
	 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. e: If you have many prescription receipts, consider obtaining a mary for 2024 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 deductions and tax credits: First-Time Home Buyers' Tax Credit. Please indicate if you purchased a home for the first time in 2024 and provide us with the address and purchase date. Home Accessibility Tax Credit is available for home renovation costs that allow a <i>qualifying individual</i> 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). 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 (annual expense limit \$50,000). First Home Savings Account (FHSA) is a registered plan which allows "first-time home buyers" to deduct eligible contributions on 2024 return. Your FHSA participation room in the first year you open FHSA is \$8,000. You may be able to contribute up to \$8,000 a year and up to \$40,000 lifetime limit after five years. 		

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 11). Include a completed and signed T2200 from your employer. 10. Unreimbursed employment expenses (e.g., travelling expenses); include a completed and signed T2200 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.

MISC	MISCELLANEOUS		N/A
A. In	stalments and Notices of Assessment		
	 Submit list of instalments paid in respect of 2024 taxes (attach most recent notice). 		
	Submit copies of any assessments or reassessments received in 2024 and 2025 year to date.		
B. R	 Please indicate the portion of RRSP contributions designated as repayments to your Home Buyers' Plan. Also include a copy of your Home Buyers' Plan statement received from the CRA. 		
Tl u w	nderused House Tax (UHT) ne UHT is an annual 1% tax on the ownership of vacant or nderused housing in Canada. The tax usually applies to individuals tho are not Canadian citizens or permanent residents, although in tome situations it also applies to Canadian owners.		
	MPORTANT: Please advise us if you own a residential property as trustee of a trust or as a partner in a partnership.		
D. Fo	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, name of landlord and number of months rented in year).		
	Public transit passes. (Only available to Ontario seniors aged 65 or older).		

FOREIGN PROPERTY
Did you own foreign properties* at any time in 2024 with a total cost of more than Cdn. \$100,000?YESNO
*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 2024? 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
To sign up or change your direct deposit information with the CRA, please fill out the banking information below <u>and</u> 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 differenpt from yourself

RENTAL PROPERTY INCOME AND EXPENSES SUMMARY

(If you did not own a rental property in 2024, 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	Ownership type

DESCRIPTION	Amount			
DESCRIPTION	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. 12				
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	

BUSINESS OR PROFESSIONAL INCOME AND EXPENSES

(If you did not have self-employed business/professional income in 2024, please le	eave 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 Accounting)	to use the Quick Method of
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. 12	
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. 13	
Other (Specify):	

EMPLOYMENT EXPENSES (AUTHORIZED AND UNREIMBURSED)

If you incurred employment expenses and received a signed $\underline{\mathsf{T2200}}$ authorized by your employer. Please complete the following summary.

If you did not incur expenses authorized by your employer in 2024, leave this page blank.

Expenses	Amount
Is a signed T2200 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. 13	
Automobile expenses - see 'Automobile Expenses' chart on pg. 12	
Other employment expenses (please specify):	

AUTOMOBILE EXPENSES

Automobile Information	
Make	
Model	
Year	
Original purchase price	
Date of acquisition, if acquired in 2024 (please provide a copy of the purchase or lease agreement)	
Total number of KM driven in 2024 (please provide a precise number)	
Total number of business KM driven in 2024 (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	

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 2024 tax year.	

