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PERSONAL INCOME TAX CHECKLIST FOR CANADIAN INDIVIDUAL TAX RETURNS 2025 TAXATION YEAR

DUE DATES FOR 2025 CANADIAN INCOME TAX RETURNS

CANADIAN INCOME TAX RETURNS	DEADLINE
Deadline for filing your personal income tax return	April, 30, 2026
Deadline for paying balance due to avoid interest (same for self-employed individuals)	April, 30, 2026
Deadline for filing a return if you or your spouse are self-employed	June 15, 2026
Deadline for filing T1135 Foreign Income Verification Statement	April 30, 2026; or June 15, 2026, depending on your filing deadline

PROCESSING INFORMATION

Please indicate your preferred form and delivery method for your 2025 personal tax package:

1. Electronic copy: ☐ YES ☐ NO
Delivery method: ☐ Email or ☐ iFirm Portal.

2. Hard copy: ☐ YES ☐ NO
Delivery method: ☐ registered mail to home address or ☐ pickup.

3. If you would like **both** forms of your 2025 tax package please indicate.
I would a hard copy and electronic copy of my tax package: ☐ YES ☐ NO

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

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

***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. 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. Are you registered for CRA My Account: Yes ☐ No ☐
9. Did you move into or out of Canada during 2025: Yes ☐ No ☐
10. Did you move provinces during the year: Yes ☐ No ☐
    a. If yes, please indicate which province: _____
11. Were you born in the U.S. or are you a U.S. citizen?: Yes ☐ No ☐
    a. If yes, please attach a copy of your finalized 2025 U.S. Federal and/or state tax return. If you have received your notice of assessment for your 2025 U.S. return, please attach this documentation as well.
12. Please attach a copy of your family's 2024 Notice of Assessment(s) issued by the CRA and any reassessments received during the year.
13. Marital status at December 31, 2025:
    ☐ Married ☐ Widowed ☐ Divorced ☐ Separated ☐ Single ☐ Living common-law
14. Date of change in marital status: _____

IDENTIFICATION: TAXPAYER INFORMATION – CONTINUED

15. 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 ☐
16. Do you hold property on behalf of another person (bare trust or nominee arrangement) and you are not the beneficial owner : ☐ Yes ☐ No

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 2025 (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 #8, please attach a copy of your finalized 2025 U.S. Federal and/or state tax return. If you have received your notice of assessment for your 2025 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

INCOME	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. T5008 (investment transactions).	☐	☐
5. Capital gains & losses - enclose details of transactions during the year including year of purchase. Where possible, include all broker statements or closing adjustments.	☐	☐
6. Trust income (per T3).	☐	☐
7. Pensions, annuities, etc. (per T4A, T4A(OAS), T4A(P), T4RIF).	☐	☐
8. Partnership income allocations (per T5013).	☐	☐
9. T4PS (profit sharing plans)	☐	☐
10. Employment insurance benefits (per T4E).	☐	☐
11. Scholarships, bursaries, etc. (per T4A).	☐	☐
12. Business, professional or property income - enclose details of income & expenses (e.g. tax shelters, rental properties, sole proprietorships).	☐	☐
13. Alimony or separation allowance.	☐	☐
14. RRSP withdrawals (T4RSP's).	☐	☐
15. Please provide a list of Canada Savings Bonds and other investments on which interest is accruing.	☐	☐
16. Did you buy, sell, trade, mine, or receive cryptocurrency or digital assets during 2025? If yes, please provide transaction history or exchange statements.	☐	☐

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

	Enclosed	N/A
1. RRSP contributions; include all contribution receipts and your 2025 contribution limit statement attached to your 2024 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 2025 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 2025 and provide us with the address and purchase date. Adress: _____ 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)	☐	☐
• 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 2025 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.	☐	☐

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

DEDUCTIONS FROM INCOME AND CREDITS - CONTINUED

	Enclosed	N/A
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 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.	☐	☐

MISCELLANEOUS

	Enclosed	N/A
A. Instalments 1. Submit list of instalments paid in respect of 2025 taxes (attach most recent notice).	☐	☐
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 individuals who are not Canadian citizens or permanent residents, 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: 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).	☐	☐
3. Public transit passes. (Only available to Ontario seniors aged 65 or older).	☐	☐

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

FOREIGN PROPERTY

if you owned any of the following in 2025, and the cost exceeds $100,000 CAD?

1. foreign properties*: ☐ YES ☐ NO
2. foreign bank accounts : ☐ YES ☐ NO
3. foreign stocks : ☐ YES ☐ NO
4. foreign partnerships : ☐ 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

1 . Did you dispose of a real property in 2025? ☐ YES ☐ NO

If yes, then please complete the following:

i) Was this property your principal residence : ☐ YES ☐ NO

ii) Address: _____

iii) Proceeds of disposition: _____

iv) Year of acquisition: _____

v) Number of years designated as principal residence: _____

vi) Do you own more than one property? Please select one

2. Did you purchase a rental property in 2025? ☐ YES ☐ NO
   If yes, please include the purchase documents received from the lawyer in the tax documents you will be sending to us.
3. Did any of the properties you own become a rental property in 2025? ☐ Yes ☐ No

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DIRECT DEPOSIT

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 _____

RENTAL PROPERTY INCOME AND EXPENSES SUMMARY

(If you did not own a rental property in 2025, 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 Please select one	Ownership type Please select one	Ownership type Please select one
Choose Item	Choose Item	Choose Item

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. 12			
Other expenses (please specify):			
Personal % of rental expenses	[____] %	[____] %	[____] %
Type (drop down menu - please select one)	Please select one	Please select one	Commercial

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

RENTAL PROPERTY INCOME AND EXPENSES SUMMARY - CONTINUED

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 2025, please leave this page blank)

If you are an HST - registrant please provide your HST business number: **RT0001**

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	
Other (Specify): _____	

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

EMPLOYMENT EXPENSES (AUTHORIZED AND UNREIMBURSED)

If you incurred employment expenses and received a signed T2200 authorized by your employer. Please complete the following summary.
If you did not incur expenses authorized by your employer in 2025, leave this page blank.

Expenses	Amount
Is a signed T2200 enclosed?	Choose Item N/A
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): _____ _____ _____	

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AUTOMOBILE EXPENSES

Automobile Information	
Make	
Model	
Year	
Original purchase price	
Date of acquisition, if acquired in 2025 **(please provide a copy of the purchase or lease agreement)**	
Total number of KM driven in 2025 (please provide a precise number)	
Total number of business KM driven in 2025 (please provide a precise number)	
Automobile Expenses	
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 (if applicable) _____	

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): _____	

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS

COMMENTS

Please fill in any other comments or information you feel is pertinent to your 2025 tax year.

PLEASE ATTACH ALL APPLICABLE INFORMATION SLIPS OR NECESSARY DETAILS