

CANADIAN TAX RETURN – COMPREHENSIVE CLIENT CHECKLIST (T1)

1. Residency & Personal Information

- SIN
- Date of Birth
- Current Address
- Marital Status (Single / Married / Common-law / Separated / Divorced / Widowed)
- Date of marital status change (if applicable)
- Province of residence as of December 31
- Immigrated to Canada during the year (entry date)
- Emigrated from Canada during the year (departure date)
- New immigrant – foreign assets at entry
- Deemed resident / Non-resident considerations

2. Spouse & Dependents

- Spouse name & SIN
- Spouse income details
- Dependents' names, DOB, SIN
- Eligible Dependant claim
- Childcare expenses (provider name & SIN/business number)
- Disability Tax Credit (T2201 approved?)
- Canada Child Benefit (new child?)

3. Employment Income (T4)

- T4 slips (all employers)
- T4A (commission, contract, benefits)
- T4E (EI benefits)
- T4RSP / T4RIF
- T2200 from employer
- Employment expenses (home office, vehicle, supplies)
- Stock options / RSU details
- Union dues
- Moving expenses (employment-related)

4. Business / Self-Employment (T2125)

- Business income & expense summary
- GST/HST return copy
- Vehicle logbook
- Home office details

- Capital asset purchases
- CCA claims
- Business-use-of-home expenses

5. Rental Property (T776)

- Property address
- Purchase date & cost
- Rental income received
- Period rented during the year
- Rent received per month
- Property taxes paid
- Mortgage interest
- Insurance
- Repairs & maintenance
- Condo fees
- Utilities
- Capital improvements
- CCA claimed previously

6. Investment Income

- T5 – Interest income
- T3 – Trust income
- T5008 – Securities transactions
- Brokerage annual statements
- Capital loss carryforwards
- Crypto transactions
- Private share investments

7. Shares Sold / Capital Gains

- Sale of publicly traded shares
- Sale of private corporation shares
- Adjusted Cost Base details
- Legal fees on sale
- Capital loss carryforward
- Lifetime Capital Gains Exemption (QSBC?)

8. Principal Residence Sale

- Address of property sold
- Year acquired
- Year sold
- Sale price
- Purchase cost
- Improvements made

- Was it your primary residence for all years owned?
- Form T2091 required

9. Foreign Income

- Foreign employment income
- Foreign rental income
- Foreign business income
- Foreign pension
- Foreign dividends/interest
- Foreign tax paid (provide slips)
- Exchange rate used

10. Foreign Assets Reporting (T1135 – Critical)

- Foreign bank accounts
- Foreign brokerage accounts
- Foreign rental property
- Foreign corporation ownership
- Foreign partnership interest
- Total cost amount exceeds CAD 100,000?
- T1135 previously filed?

11. Retirement & Savings

- RRSP contribution receipts
- RRSP contribution room (latest NOA)
- FHSA contributions
- TFSA contributions/withdrawals
- Pension income splitting
- CPP / OAS received

12. Education

- T2202 (Tuition & Enrolment Certificate)
- Student loan interest
- Unused tuition carryforward

13. Medical & Insurance

- Medical expenses (12-month period)
- Health insurance premiums
- Prescription receipts
- Dental expenses
- Attendant care
- Travel for medical treatment

14. Home & Other Credits

- First-Time Home Buyers' Credit

- Home Accessibility Credit
- Climate Action Incentive eligibility
- Rent paid during the year (address & landlord name)
- Property tax paid (for provincial credits)
- Home office details

15. Other Income

- Alimony received/paid
- Lump sum payments
- Scholarship income
- Gambling income
- Settlement income

16. Prior Year & CRA Matters

- Prior year return copy
- Notice of Assessment
- Carryforwards (losses, tuition, RRSP)
- CRA notices received
- Instalment payments made
- Voluntary disclosures pending

Final Declaration

- I confirm the above information is complete and accurate to the best of my knowledge.

Client Name: _____

Signature: _____

Date: _____