

## AARAS GLOBAL – Tax and Finance Consultants

### CANADIAN TAX RETURN – COMPREHENSIVE CLIENT CHECKLIST (T1)

#### 1. Residency & Personal Information

- SIN
- Date of Birth
- Current Address
- Marital Status
- Date of marital status change (if applicable)
- Province of residence as of December 31
- Immigration date (if applicable)
- Emigration date (if applicable)
- Foreign assets at entry (new immigrants)
- Deemed resident / Non-resident considerations

#### 2. Spouse & Dependents

- Spouse name & SIN
- Spouse income details
- Dependents' names, DOB, SIN
- Eligible Dependant claim
- Childcare expenses (provider details)
- Disability Tax Credit (T2201)
- Canada Child Benefit changes

#### 3. Employment Income (T4)

- T4 slips (all employers)
- T4A, T4E, T4RSP, T4RIF
- T2200 from employer
- Employment expenses
- Stock options / RSU details
- Union dues
- Moving expenses (if 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

#### 5. Rental Property (T776)

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

#### 6. Investment Income

- T5, T3, T5008 slips
- 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
- Lifetime Capital Gains Exemption (if applicable)

### 8. Principal Residence Sale

- Address of property sold
- Year acquired & year sold
- Sale price & purchase cost
- Improvements made
- Was it primary residence all years?
- Form T2091 required

### 9. Foreign Income

- Foreign employment income
- Foreign rental income
- Foreign business income
- Foreign pension
- Foreign dividends/interest
- Foreign tax paid
- Exchange rate used

### 10. Foreign Assets Reporting (T1135)

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

### 11. Retirement & Savings

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

## 12. Education

- T2202
- Student loan interest
- Unused tuition carryforward

## 13. Medical & Insurance

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

## 14. Home, ON-BEN & Ontario Trillium Benefit Information

- If Renting During the Year:

1. Full rental address (including postal code)
2. Landlord name & address
3. Total rent paid
4. Period of residence (From / To)
5. Was unit subsidized?
6. Shared accommodation percentage

- If Owned Home During the Year:

7. Full property address
8. Period of ownership
9. Property tax paid (attach bill)
10. Municipality name
11. Principal residence confirmation
12. School tax portion (if applicable)
13. Vacant land?

- If Moved During the Year:

14. Previous address(es)
15. Period at each address

16. Rent/property tax paid for each location

**15. Moving Expenses Claim (T1-M – Line 21900)**

- Eligibility:

17. Moved at least 40 km closer to new work/business location

18. Date of move

19. Old and new address

20. Employment offer/start date

- Allowable Expenses (provide receipts):

21. Travel & transportation (vehicle log or airfare)

22. Meals (actual or simplified method)

23. Temporary living (max 15 days)

24. Lease cancellation costs

25. Selling costs of old residence

26. Legal fees & land transfer tax (if applicable)

27. Utility connection/disconnection

28. Storage costs

29. Moving company invoices

- Additional Information:

30. Income earned at new location during year

31. Employer reimbursements

32. Unused moving expense carryforward

**16. Other Income**

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

### 17. 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: \_\_\_\_\_

