

2018 PERSONAL TAX PACKAGE

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TAX NEWS

- Canada Revenue continues to review personal tax returns, usually after the original filing has been assessed. A review is not an audit; however, you must submit documentation to support deductions claimed. The most commonly reviewed categories include childcare, medical expenses, donations, and foreign taxes paid.
- If you have foreign assets with a cost basis of \$100,000 or more, it is important to file Form 1135 by your filing deadline (April 30th or June 17th). CRA levies a late filing penalty of \$25/day, to a maximum of \$2500. Form 1135 is filed separately from an individual tax return.

SUBMITTING YOUR DOCUMENTATION ELECTRONICALLY

- MAC Users: please use Adobe software (not MAC preview) when filling out the tax package.
- Consolidate information into as few files as possible and organize by type (e.g. income slips, donation receipts, etc.)
- Submit all documentation at the same time.
- Upload documents via our secure, web-based portal system. If you do not yet have a portal, request one [here](#), or via email: portal@brianborts.com

***NOTE: The portal is not a permanent storage site - all documents are deleted within 60 days. Please download and save all files, as additional fees will apply for document re-upload requests.

2019 SUBMISSION DEADLINES

- **April 8th** - all materials must be submitted to our office in order to prepare your return by April 30th.
- **May 31st** - all materials must be submitted to our office in order to prepare your return by June 17th.

QUESTIONS?

See brianborts.com for [dates and deadlines](#), [2019 tax filing updates](#), [office information](#), [FAQs](#), and more.

CHECKLIST

Your name

Tax year

PLEASE GATHER ALL TAX MATERIALS AND DOCUMENTS BEFORE SUBMITTING TO OUR OFFICE.

WE CANNOT BEGIN PROCESSING YOUR RETURN UNTIL WE HAVE ALL REQUIRED INFORMATION.

Fill in section about you/your family (pages 3,4)

Answer the foreign assets question (page 5)

Include slips for all documented income

Employment/self-employment

T4 (employment)
T4A (self-employment, scholarships, grants)
T1204 (government services contract payments)

Retirement

T4A (pensions, annuities)
T4A(OAS) (Old Age Security)
T4AP (Canada Pension Plan)
T4A-RCA (RCA income)
T4RSP (RRSP income)
T4RIF (RRIF income)
Form SSA-1099/1042S (US Social Security)

Investments

T3 (mutual funds, REITS, ETFs)
T5 (investment income, royalties)
T5013 (partnership income)
T5008 (securities transactions)

Government benefits

T4E (EI and maternity/parental leave benefits)
T5007 (worker's compensation/ social assistance)
T4A (scholarships/grants)

List all non-documented income (pages 5,6)

Self-employment
Tips
Foreign income/pensions
Interest
Investment gains/losses
Rental property/sale of your home
Child/spousal payments received

Provide information about payments (page 8)

Tax instalments
Home Buyers' repayments
RRSPs
Child/spousal support paid

Include receipts/documentation supporting deductions/credits

Adoption expenses
Charitable donations
Childcare expenses
Commissions/fees paid to financial advisors
Disability Tax Credit Certificate (form T2201)
Employment expenses (forms T2200, GST370)
Home accessibility improvements (seniors/those eligible for the disability tax credit)
Interest paid to earn investment income
Legal fees to collect salary/wages/child support
Medical/dental/attendant care expenses
Moving expenses
Political contributions
Public transit passes (seniors only)
Rent/property tax
RRSP contributions (Mar-Dec 2018, Jan-Feb 2019)
Spousal support
Student loan interest
Teaching supplies purchased by teachers/ECEs
Tuition (form T2202 or TL11A)
Union/professional dues (not on a T4)

Provide employment/self-employment information (pages 8,9,10)

Employment expense section
GST/HST section
Expense lists

Submit documentation

Privacy policy (new clients only - download [here](#))
Authorizing a Representative (new clients only - download [here](#))
Your previous year's tax return (new clients only)
Spouse's tax return, if not prepared by our office
Void cheque/direct deposit information, if not on file
Gain/loss report (for investments sold during year)
Foreign tax return or tax slips, if taxes paid in another country
Your GST/HST return/s, if not prepared by our office
Foreign securities report

If we do your bookkeeping, submit Jan - Dec 2018

Business bank statements (attach cancelled cheques, but no receipts)
Business credit card statements (but no receipts)
Cash receipts

ABOUT YOU

FOR NEW CLIENTS. RETURNING CLIENTS, PLEASE NOTE ANY CHANGES.

Name Date of birth
SIN E-mail
Address
City Province Postal code
Primary phone number Occupation

NEW CLIENTS, PLEASE

Complete, sign and return our [Privacy Policy](#)

Complete, sign and return form [T1013, Authorizing a Representative](#)

Provide a copy of your previous year's tax return (include all schedules)

CITIZENSHIP/RESIDENCY

[ATTACH COPIES OF FOREIGN TAX RETURNS FILED AND/OR FOREIGN TAX SLIPS RECEIVED IN 2018](#)

Canadian United States US Green Card holder Other - list:

If your residency for tax purposes changed during 2018, provide date and details (previous/current country)

MARITAL STATUS

Single Common-law Married Separated Divorced Widowed

If marital status changed in 2018, provide date

If our office does not prepare spouse's return, please submit a copy (recommended) or provide:

Spouse's Name SIN

Date of birth Net Income (line 236) \$

DEPENDANT CHILD/CHILDREN

NAME	DATE OF BIRTH (YY/MM/DD)	SIN

If separated/divorced, check here if custody is shared (each parent has the children 40% or more of the time)

INFORMATION FOR OUR OFFICE

How would you like to receive the client copy of your return?

PDF via secure portal (recommended)

Printed copy

Both (\$25 charge applies)

Notes, clarifications, questions

INFORMATION FOR CANADA REVENUE AGENCY

I am a Canadian citizen and I authorize Canada Revenue Agency (CRA) to give my name, address, DOB, and citizenship to Elections Canada to update the National Register of Electors

Yes No

I authorize registration with CRA's online mail service

***By selecting yes, you will receive email notifications to view your information via CRA's [My Account](#) service, but will no longer receive correspondence (including notices of assessment) by mail

Yes No Already registered

I authorize the office of Brian Borts CPA, CA to access CRA's website to check my information on file

*** New clients: please complete, sign and return [form T1013](#), authorizing our office as your representative for income tax matters

Yes No

DIRECT DEPOSIT INFORMATION

My bank account information is on file with CRA

I am attaching a void cheque with new/updated information (recommended)

Account information follows:

TRANSIT NUMBER (5 DIGITS)	INSTITUTION NUMBER (3 DIGITS)	ACCOUNT NUMBER (UP TO 12 DIGITS)

FOREIGN ASSETS

During 2018, did you hold bank accounts, investments, investment real estate, or other assets outside Canada which originally cost in excess of \$100,000 CDN (aggregate)?

Note: this includes shares of foreign corporations (e.g. Apple, Microsoft) held in Canadian investment accounts, but NOT Canadian mutual funds that hold US securities.

Yes No Not sure – please contact me

*** If yes, you must file [form T1135](#). Late filing penalties (up to \$2500) are strictly enforced by CRA.

I am submitting a foreign securities report from my broker/financial institution

INCOME

DOCUMENTED INCOME

INCOME FOR WHICH OFFICIAL TAX SLIPS WERE RECEIVED (E.G. T4S, T4As, ETC)

Includes income from employment, investments, retirement, etc. See checklist on page 2, and submit all slips received.

NON-DOCUMENTED INCOME

INCOME FOR WHICH NO OFFICIAL TAX SLIPS WERE RECEIVED.

Includes self-employment, per diems, tips, foreign income/pensions, interest, etc. Attach additional sheets as needed.

PAYOR	INCOME TYPE	EARNINGS	INCLUDES HST (Y, N, N/A)
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

CAPITAL GAINS/LOSSES

I sold non-registered stocks/bonds/mutual fund shares/real estate in 2018 Yes No

If yes, I am submitting:

A gain/loss report from my broker
Form/s T5008 (cost basis must be indicated)

A sheet outlining:

- What was sold - stocks, bonds, mutual fund shares, real estate, etc
- Details of the sale - date, number of shares sold (if applicable), proceeds, commission paid
- Details of the asset purchase- original cost; purchase date

SALE/CHANGE OF USE OF A PRINCIPAL RESIDENCE

TO CLAIM THE PRINCIPAL RESIDENCE EXEMPTION, YOU MUST REPORT THE SALE/DEEMED SALE OF YOUR HOME.

I sold/converted use of my principal residence in 2018 Yes No

If yes:

Year acquired Sale price/fair market value \$ Percentage you own: %

Address (if different from address on page 3)

City Province Postal Code

This property was my principal residence for all the years owned Yes No

RENTAL PROPERTY

IF YOU HAVE A US RENTAL, WE WILL REFERENCE YOUR US RETURN FOR INCOME AND EXPENSE INFORMATION.

IF YOU OWN ADDITIONAL RENTAL PROPERTIES, ATTACH COPIES OF THIS SECTION.

Address (if different from home address)

City Province Postal Code

Rent received \$ # of Units Personal use % Short-term rental (e.g. Airbnb, vacation)

Co-owner/s SIN/s Percentage owned %

Advertising	\$	Property taxes	\$
Insurance	\$	Auto and travel	\$
Management and administration	\$	Utilities (hydro/gas/etc.)	\$
Mortgage interest	\$	Other - specify:	\$
Maintenance/repairs (general)	\$	Maintenance/repairs (on rental unit only)	\$
Additions and improvements (appliance purchases, renovations, etc.) - list items and costs:			

Property was sold (or converted to personal use) in 2018 Yes No

If yes:

Sale price/fair market value \$ Purchase price (including purchase costs) \$

List outlays /expenses (closing costs, real estate commission, etc.) and additions/improvements not yet claimed (renovations, new furnace, etc.) Include dates and costs:

SUPPORT RECEIVED

Child support \$ Spousal support \$

Agreement is: pre '97 post '97 Received from:

DEDUCTIONS AND CREDITS

SUBMIT RECEIPTS/SUPPORTING DOCUMENTATION

- Adoption expenses
- Charitable donations
- Childcare expenses
- Commissions/fees paid to financial advisors (non-registered investments only)
- Disability tax credit (form T2201)
- Foreign taxes paid (include foreign tax return and/or tax slips indicating final tax liability)
- Home accessibility improvements (seniors and those eligible for the disability tax credit)
- Interest paid to earn investment income (non-registered investments only)
- Legal fees to collect salary/wages/child support (include receipt/s)
- Medical/dental/attendant care expenses
- Moving expenses (moves of at least 40KM for a new job or business, or to attend post-secondary school)
- Political contributions
- Public transit (seniors only)
- RRSP contributions (Mar-Dec 2018 and Jan-Feb 2019)
- Student loan interest
- Teaching supplies purchased by teachers/ECEs
- Tuition (form T2202 or TL11A)
- Union/professional dues (not on a T4)

FIRST TIME HOME BUYERS' TAX CREDIT

Address of property

Acquisition date Co-owner/s of the property, if applicable

ONTARIO TRILLIUM BENEFIT

NOTE: One partner/spouse must claim full amount. Seniors may qualify for the Ontario Senior Tax Credit.

ONTARIO ADDRESS	RENT/PROPERTY TAXES PAID	# MONTHS	PAID TO

I am submitting receipts for rent and/or property taxes paid (recommended)

PAYMENTS

INSTALMENTS

Total personal tax instalments paid directly to CRA (NOT taxes withheld on slips) for the 2018 tax year \$

HOME BUYERS' RRSP REPAYMENT

Year withdrawn Amount withdrawn \$ Amount paid back in 2018 \$

SUPPORT PAID

Child support \$ Spousal support \$

Agreement is: pre '97 post '97 Paid to:

EMPLOYMENT EXPENSES (EMPLOYEES ONLY)

I am a T4 employee eligible to claim employment expenses Yes No

If yes:

I am submitting form T2200 (Declaration of Conditions of Employment) form/s signed by my employer

I am submitting form GST370 (Employee and Partner GST/HST Rebate Application) form signed by employer

I have listed all employment expenses in the tables on pages 9 and 10 (note: expenses must fall within categories listed on forms T2200/GST370)

GST/HST

[ANNUAL FILERS WHO OWE AT LEAST \\$3000 IN GST/HST MUST REMIT QUARTERLY INSTALMENTS; OTHERWISE, CRA WILL CHARGE INSTALMENT INTEREST BASED ON THE EXPECTED QUARTERLY PAYMENT DUE DATES.](#)

Are you registered for GST/HST Yes No

Please file my GST/HST return (charge applies) Yes No (submit most recent return/s filed)

If yes:

Annual filer Quarterly filer

GST/HST Number 4 digit EFILE access code (see preprinted GST/HST return)

GST/HST collected \$ GST/HST instalments paid for 2018 \$

Did you work outside Ontario in 2018? Yes No

If you registered for GST/HST in 2018, the number became active on

EMPLOYMENT/SELF EMPLOYMENT EXPENSES

IF OUR OFFICE DOES YOUR BOOKKEEPING, LEAVE THIS SECTION BLANK AND REFER TO THE CHECKLIST ON PAGE 2 FOR A LIST OF DOCUMENTATION TO SUBMIT.

AUTOMOBILE

BEST PRACTICE IS TO MAINTAIN A MILEAGE LOG FOR BUSINESS-RELATED DRIVING

Make _____ Model _____ Year _____
 Total KM driven during year _____ KM driven for business _____
 Cost if bought during year (include GST/HST) \$ _____ Date vehicle purchased/leased _____

AUTO EXPENSES	FULL AMOUNT PAID - INCLUDE GST/HST; DO NOT PRO-RATE
Gas and oil	\$ _____
Car loan interest	\$ _____
Insurance	\$ _____
License and registration	\$ _____
Maintenance and repairs	\$ _____
Lease payments	\$ _____
Other – specify:	\$ _____
Business parking	\$ _____

BUSINESS-USE-OF-HOME

Percentage of home used for business purposes % _____

HOME EXPENSES	FULL AMOUNT PAID - INCLUDE GST/HST; DO NOT PRO-RATE
Heat	\$ _____
Electricity	\$ _____
Insurance	\$ _____
Maintenance and repairs	\$ _____
Mortgage (annual interest portion only)	\$ _____
Property Taxes	\$ _____
Rent (total for year)	\$ _____
Municipal Utilities (water, garbage, etc.)	\$ _____
Other – specify:	\$ _____

ADDITIONAL EXPENSES

AMEND CATEGORIES AS NEEDED; INCLUDE BUSINESS PORTION ONLY	FULL AMOUNT PAID - INCLUDE GST/HST
Advertising, promotion, gifts	\$
Business meals and entertainment (50% deductible) Total: X 50% =	\$
Bank/credit card interest and service charges	\$
Association dues and fees	\$
Office and stationery	\$
Materials and supplies	\$
Accounting and legal	\$
Agent commissions, management fees	\$
Office or studio rental (NOT home office)	\$
Repairs and maintenance	\$
Travel and lodging - within Canada	\$
Travel and lodging - outside Canada	\$
Travel meals and entertainment - within Canada (50% deductible) Total: X 50% =	\$
Travel meals and entertainment - outside Canada (50% deductible) Total: X 50% =	\$
Telephone (business portion only)	\$
Internet, cable, streaming services (business portion only)	\$
Professional development (coaching, classes, workshops, etc.)	\$
Research (music, theatre, books, etc.)	\$
Local transportation - TTC and other public transit	\$
Local transportation - other (taxis, Uber, etc.)	\$
Professional publications and subscriptions	\$
Business wardrobe and maintenance	\$
Stage makeup and hair care	\$
Headshots, demo reels, self-tapes, etc.	\$
Professional services	\$
Health insurance premiums	\$
Equipment - list:	\$
Other - specify:	\$
Total	\$