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2009 PERSONAL INCOME TAX RETURN CHECKLIST

INFORMATION REQUIRED INCLUDES:

1. All **information slips** such as T3, T4, T4A, T4A-OAS, T4A-P, T4E, T4PS, T4RIF, T4RSP, T5, T10, T2200, T2202, T101, T1163, T1164, TL11A, B, C & D; T5003, T5007, T5008, T5013, T5018 (Subcontractors), RC62 and corresponding provincial slips.
2. The 2009 Federal Budget proposes to introduce a temporary **Home Renovation Tax Credit** for expenditures made after January 27, 2009 and before February 1, 2010 in excess of \$1,000, to a maximum of \$10,000, resulting in a maximum Federal credit of \$1,350 (\$9,000 x 15%). Please **provide details** of **renovation costs** (eg. - carpets, landscaping, additions, fences, painting and such). For details, see www.cra.gc.ca and click on **Home Renovation Tax Credit**.
3. Details of **other income** for which no T slips have been received such as:
 - Other employment income (including stock option plans and Election Form T1212),
 - Business income,
 - Partnership income,
 - Rental income,
 - Alimony, separation allowances, child maintenance,
 - Pensions (certain pension income may now be *split* between spouses - see #36),
 - Interest income earned but not yet received – eg. Canada Savings Bonds, Deferred Annuities, Term Deposits, Treasury Bills, Mutual Funds, Strip Bonds, Compound Interest Bonds,
 - Professional fees,
 - Director fees,
 - Scholarships, fellowships, bursaries,
 - Replacement properties acquired.
4. Details of **other expenses** such as:
 - Employment related expenses - Provide Form T2200 - Declaration of Conditions of Employment,
 - Tools acquired by apprentice vehicle mechanics,
 - Business and employment purchases like vehicles, supplies, etc.,
 - Interest on money borrowed to purchase investments,
 - Investment counsel fees,
 - Moving expenses - including costs of maintaining a vacant former residence,
 - Child care expenses,
 - Alimony, separation allowances, child maintenance,
 - Safety deposit box fees,
 - Accounting fees,
 - Pension plan contributions,
 - Film and video production eligible for tax credit,
 - Mining tax credit expenses,
 - Business research and development,
 - Adoption related expenses,
 - Clergy residence deduction information, including Form T1223,

- Disability support expenses (speech, sight, hearing, learning aids for impaired individuals and attendant care expenses),
 - Tradesperson's tools acquired by an employee,
 - Public transit passes acquired,
 - Amounts paid for *programs of physical activity* for children *under age 16* at any time during the year (*under 18* for children with *disabilities*).
5. Details of *other investments* such as:
 - Real estate or oil and gas investments - including financial statements,
 - Labour-sponsored funds.
 6. Details and *receipts* for:
 - Registered Retirement Savings Plan (RRSP) contributions,
 - Professional dues,
 - Tuition fees - including mandatory ancillary fees, and Forms T2202, TL11A, B, C & D,
 - Charitable donations (including publicly traded securities),
 - Medical expenses (including certain medical related modifications to new or existing home and travel expenses),
 - Political contributions.
 7. Details of *capital gains and losses* realized in 2009 including cost and proceeds. Also, new rules now permit *rollovers* for *foreign share spin-offs* and various *foreign share reorganizations*.
 8. Details of previous *capital gain exemptions* claimed, *business investment losses* and *cumulative net investment loss accounts*.
 9. Name, address, date of birth, S.I.N., and province of *residence* on December 31, 2009.
 10. *Marital/common-law status* and spouse/partner's income, S.I.N. and birth date.
 11. List of *dependants/children* - including their incomes and birth dates.
 12. If you or one of your dependants was in part/full time attendance at a *college or university*, details concerning name of institution, number of months in attendance, tuition fees, income of dependant, Form T2202.
 13. Are you *disabled or are any of your dependants* disabled? Provide Form T2201 - disability tax credit certificate. This also includes extensive therapy such as kidney dialysis and certain cystic fibrosis therapy. Also, the *transfer rules* include relatives such as parents, grandparents, child, grandchild, brothers, sisters, aunts, uncles, nephews or nieces. Persons with *disabilities* also may receive tax relief for the cost of *disability supports* (eg. sign language services, talking text-books, etc.) incurred for the purpose of *employment* or *education*. Also, see #34 for **Registered Disability Savings Plan** information.
 14. Details regarding residence in a prescribed area which qualifies for the *Isolated Area Deduction*.
 15. Information regarding *child tax benefit* receipts.
 16. Details regarding contributions and withdrawals from *Registered Education Savings Plans*.
 17. Details regarding *RRSP - Home Buyers' Plan* withdrawals and repayments; *RRSP - Lifelong Learning Plan* repayments.
 18. Receipts for 2009 income tax *instalments* or, payments of tax.
 19. Copy of 2008 personal tax *returns*, 2008 Assessment *Notices* and any correspondence from Canada Revenue Agency (CRA).
 20. 2009 *Personalized Tax information* which CRA may have sent you.
 21. Do you want your *tax refund or credit* deposited directly to your account in a financial institution? Yes / No. To start direct deposit, or to change banking information, attach a void personalized cheque or your branch, institution and account number.

22. Details of *carry forwards* from previous years including losses, donations, unused tuition, unused RRSP contributions.
23. Details of *foreign property* owned at any time in 2009 including cash, stocks, trusts, partnerships, real estate, tangible and intangible property, contingent interests, convertible property, etc.
24. Details of *income* from, or *distributions* to, *foreign entities* such as foreign affiliates and trusts.
25. Details of your *Pension Adjustment Reversal* if you ceased employment and were in a Registered Pension Plan or a Deferred Profit Sharing Plan (T10 Slip).
26. If you provided *in-home care* for a *parent or grandparent* (including in-laws) 65 years of age or over, or an infirm *dependent relative*, a federal tax credit may be available. Also, the caregiver may claim related *training costs* as a medical expense credit.
27. Interest paid on qualifying *student loans* is eligible for a tax credit.
28. *Retroactive lump-sum payments*. Individuals receiving qualifying retroactive *lump-sum payments* over \$3,000 may be allowed to use a special mechanism to compute the tax.
29. Changes in *family circumstance* that could affect the *Goods and Services Tax Credit*, such as births, deaths, marriages, reaching the age of 19 years, and becoming or ceasing to be a resident in Canada.
30. *Children* of low or middle income parents may be entitled to a *Canada Learning Bond* of \$500 in the initial year and \$100 per year until age 15. Please ask us for details.
31. Do you have any *personal interest expense* - such as on a house mortgage or vehicle? If so, it may be possible to take steps to convert this into deductible interest. Please ask us for details.
32. An *investment tax credit* is available in respect of each *eligible apprentice* employed in one of the 45 Red Seal Trades. Also, grants are available for apprentices.
33. Have you received the *Universal Child Care Benefit* of \$100 per month for each child under 6 years of age?
34. Commencing in 2008, any person eligible for the *disability tax credit*, or their parent or legal representative, may establish a **Registered Disability Savings Plan** which also receives *government grants*. Please ask us for details. See #13 for information on **disabilities**.
35. The age limit for *maturing* Registered Pension Plans, Registered Retirement Savings Plans, and Deferred Profit Sharing Plans is **71 years** of age.
36. Spouses may *jointly elect* to have up to 50% of *certain pension income* reported by the *other spouse*. Please ask us for details.
37. Individuals 18 years of age and older may deposit **up to \$5,000** into a **Tax-Free Savings Account**. Please ask us for details.
38. Are you a first-time **home buyer** in 2009? A tax credit based on \$5,000 (@15% = \$750) is proposed for qualifying homes acquired after January 27, 2009.