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2019 PERSONAL INCOME TAX QUESTIONNAIRE

This questionnaire is designed to help you compile the required information to prepare your 2019 personal tax return. Please attach this form to your documentation.

Client name _____

Telephone (____)_____ Fax (____)_____ Email _____

Please indicate address only if changed since your 2018 income tax return:

Marital status (if changed in 2019, indicate change and date)_____

New family member(s)

Name: _____

Date of birth: _____

Date of adoption: _____

Province or territory of residence on December 31, 2019 _____

Did the taxpayer immigrate to Canada or emigrate from Canada during the year? Yes No

If yes, provide date of entry into Canada _____ or date of departure _____

Is the taxpayer a Canadian Citizen? Yes No

If yes, the taxpayer authorizes the CRA to provide his/her name, address and date of birth to Elections Canada to update his/her information on the National Register of Electors. Yes No

Indicate whether you were born in the U.S, are a U.S. citizen or are a Green Card holder:

YES: _____

NO: _____

Please check box if you would like a paper copy of your return YES NO
Paper preparation cost of \$30 applies.

Client Name _____

2019 T1 FOREIGN PROPERTY REPORTING

Canadian resident individuals who held certain property outside Canada with an aggregate cost of more than \$100,000 CAD, as well as any investment in “foreign affiliates” at any time during the tax year are subject to certain disclosure requirements to the Canada Revenue Agency (CRA).

Non-compliance with this reporting requirement results in severe penalties. To help us determine whether you are subject to the reporting rule, please read and consider each of the following questions carefully when answering them.

If you owned any of the following property at any time during 2019, answer YES to the relevant questions. You may be subject to the foreign property reporting rule, and we may prepare additional forms to submit to the CRA.

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- | | | |
|------------------------------|-----------------------------|---|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Funds or intangible property (patents, copyrights, etc.) situated, deposited or held outside Canada |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Tangible property situated outside of Canada |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | A share of the capital stock of a non-resident corporation held by the taxpayer or by an agent on behalf of the taxpayer |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | An interest in a non-resident trust that was acquired for consideration, other than an interest in a non-resident trust that is a foreign affiliate for the purposes of section 233.4 |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Shares of corporations resident in Canada held by you or for you outside Canada. |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | An interest in, or right with respect to, an entity that is a non-resident |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | A property that is convertible into, exchangeable for, or confers a right to acquire a property that is Specified Foreign Property |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | A debt owed by a non-resident, including government and corporate bonds, debentures, mortgages, and notes receivable |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | An interest in a foreign insurance policy |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | Precious metals, gold certificates, and futures contracts held outside Canada |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | An interest in a partnership that holds a specified foreign property unless the partnership is required to file Form T1135 |

Signature: _____

Signing Date: _____

Client Name _____

Please check that you have attached the items below, where applicable:

Ensure that you provide ALL information slips with your return. The process the Canada Revenue Agency (CRA) uses to match information slips to tax returns is very accurate. In certain circumstances, you can be penalized for unreported income at up to 20% of the unreported amounts.

INCOME

- Employment – T4
- Old Age Security – T4A(OAS)
- Canada Pension Plan benefits – T4A(P)
- Retirement Income – T4A for pensions, T4RSP, T4RIF
(attach details of spouse's income to determine if pension splitting is beneficial)
- Employment Insurance – T4E
- Interest, dividends and other investment income – T5/T600
- Mutual Funds and other trust income – T3
- Income from securities transactions – T5008
- Limited partnership – T5013
- Partnership or joint venture income – Financial Statements or T5013
- Business or professional – statement of income and expenses
 - Has the taxpayer registered to be eligible for Employment Insurance special benefits?
 - If the taxpayer used a vehicle for business, are the vehicle expenses and both total and business mileage attached?
 - If the taxpayer used a portion of his/her home for business, are the home expenses and both total and business square footage attached?
 - Is a list of all asset additions and disposals (including cars, equipment, etc.) attached?
- Income from a profit-sharing plan
- Income from Social Assistance – T5007
- Rental property (attach details of income, expenses, purchases and sales)

- If assets have been purchased for use in the business, or loans incurred for business purposes, provide appropriate documents

- Dollar amount of capital gains or losses

- Capital properties disposed of this year, if any (attach copies of sales detail and original purchase documentation.)

Client Name _____

Alimony (provide copy of post-April 30, 1997 agreement or election, if changed or not previously provided)

Separation allowances or child maintenance

Pension income from foreign sources

Other income (e.g., stock options, annuities, scholarships, bursaries, research grants, RRSPs/RIFs – attach T4RSP, Workers' Compensation benefits).

Information pertaining to:

- The purchase of new home to claim the first-time home buyer's amount
- The purchase of Lifelong Learning Plan
- Repayments to either plan

DEDUCTIONS

Registered Retirement Savings Plan contributions (attach receipts) (attach T10 – Personal Adjustment Reversal, if you received one.)

Annual union, professional dues (attach receipts)

Child care expense (attach receipts):

for individual child care providers, include S.I.N. and address

for summer camps, indicate number of weeks in-residence

Attendant care expenses (attach receipts)

Allowable business investment losses (refer to Capital Gains/Losses above)

Moving expenses (attach receipts). Indicate distance moved to new employment

Alimony or separation allowances paid (include name[s] and address[es] of recipients; attach copy of agreement or court order for spousal support which was signed on or after May 1, 1997, or election, if changed or not previously provided)

Commission and employment expenses (include details and T2200 or TL2)

Carrying charges (interest on money borrowed to earn investment income, investment counsel fees, interest for limited partnerships)

Client Name _____

- Other deductions and expenses (attach receipts)

- Federal and provincial political contributions (attach receipts)

- Charitable donations (attach receipts) (provide details of gifts in kind, e.g., securities)

- List of eligible teaching supplies purchased (for teachers and early childhood educators only)
- Public transit expenses for travel in 2019 for Ontario seniors (receipts/details)
- Medical expenses (attach receipts) and details of private health insurance premiums, including amounts paid while travelling

- Disability deduction for you or a dependent (if first-time claim, attach T2201 signed by physician)

- Adoption expenses

- Tuition fees (attach T2202/T2202A including amounts that can be transferred from dependents)

- Expenses qualifying for investment tax credits (e.g., film and video productions, resource expenditures re: mining or oil and gas)
- Interest paid on student loans (attach reporting slip)
- If you are a teacher or early childhood educator, provide a summary of eligible supplies to a maximum of \$1,000 in the calendar year

- List the names of any wholly-dependent persons, and attach a separate sheet providing:
 - Name: _____
 - Address if different: _____
 - Relationship: _____
 - Birth date: _____
 - S.I.N.: _____
 - Net income: _____
 - Infirmity, if any: _____

OTHER

- If you have sold your principal residence during 2019, provide copies of all documents concerning the sale.

- Attach all details of your tax-free savings account(s) (TFSA)

Client Name _____

- Statement of 2019 instalments (balance available through CRA's My Account). Total remitted:
\$ _____
- Attach copy of 2018 assessment notices and other correspondence from the Canada Revenue Agency

- Amount of any contributions to or distributions from, or loans to or from foreign trusts in 2019

- Amount of property taxes/rent paid in the year and name of landlord/municipality
\$ _____
- Indicate whether you wish to split pension income with spouse to reduce combined income tax:
YES: _____
NO: _____

DIRECT DEPOSIT CHOICE AND BANKING INFORMATION

By choosing Direct Deposit, any refund due to you by the CRA will be directly deposited into your bank account. If you have already provided your banking information to us in previous years, there is no need to complete this section unless it had changed. However, if you have not already provided this information to us and would like to sign up for Direct Deposit, please provide your banking information as follows:

Branch number	Institution number	Account number
(5 digits)	(3 digits)	(maximum 12 digits)
_ _ _ _ _	_ _ _	_ _ _ _ _ _ _ _ _ _ _ _ _ _

COMMENTS
