

## CANADIAN PERSONAL TAX RETURN QUESTIONNAIRE 2009

Please attach the mailing label you received from Canada Revenue Agency, if the information on it is correct. If we prepared your prior year tax return, please just indicate changes. Otherwise, please answer all questions.

<b>Name (Print in ink)</b>		<b>Spouse or Common-law</b>	
<b>Date of Birth (yyyy-mm-dd)</b>		<b>Date of Birth (yyyy-mm-dd)</b>	
<b>Social Insurance Number</b>		<b>Social Insurance Number</b>	
<b>Marital Status</b>	Single – Married – Separated – Common-law -Divorced Widowed	<b>Date of change of marital status</b>	

<b>Address (CAN)</b>			
<b>Telephone (Business)</b>		<b>Telephone (Spouse Business)</b>	
<b>Telephone (Home)</b>		<b>Telephone (Mobile or US)</b>	
<b>Fax</b>		<b>Fax</b>	
<b>Email Address</b>			
<b>Upon completion of tax returns please courier to address:</b>			
<b>Do you want us to notify Elections Canada for the National Register of Electors?</b>	Yes	No	

If you moved into or out of Canada, please indicate:    Into    Out of    Date of move: \_\_\_\_\_

If you moved into Canada (not out of), please indicate income earned prior to Canadian residency: \_\_\_\_\_

<b>Dependants</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Name				
Relationship				
Date of birth (yyyy-mm-dd)				
Net income				
SIN				
Number of months at post secondary school				

*If you were a US citizen or resident, do not complete this questionnaire. Instead, use the combined Canada-US questionnaire.*

**PLEASE ENCLOSE A COMPLETED “TERMS OF ENGAGEMENT”.**



<u>If this applies to you:</u>	<u>Please attach or list the following</u> <u>If it is new for this year:</u>	<u>List or check (✓)</u> <u>if attached</u>
Universal Child Care Benefit	RC62 slips.	
Alimony, maintenance	<p>Details of amounts paid or received, including amounts paid to third parties (for example, mortgage payments made by you on behalf of your former spouse).</p> <p>A copy of your divorce/separation agreement.</p> <p>Details of payee's name, address and SIN.</p>	
Child support	<p>Child support is only deductible/taxable, if paid pursuant to a written agreement or court order before May 1, 1997.</p> <p>Details of child's name, address and SIN.</p>	
Dividends, interest, grants, scholarships, prizes, RDSP payments	T4A, T5, T600, T-BD and T5008 slips.	
Trust income	T3 or foreign reporting information.	
Foreign income	Details of foreign source income, including tax withheld.	
Compound interest, accrued interest (e.g. Canada savings bonds: strip coupon bonds)	<p>For each investment: Date of issue, date acquired (if different) date of maturity, face value, interest earned method used to report income (including accrued but unpaid) to date.</p>	
Disposition of capital property (e.g. stocks, bonds, real estate)	<p>Description of the property, sale proceeds (including amounts not due until later years), cost of acquisition, selling costs. Be certain to include the dates of acquisition and sale.</p>	
Disposition of second residence (e.g. cottage)	The value as of 81-12-31, if it was owned then.	
Disposition of capital property owned 71-12-31	The value as of 71-12-31, if it was owned then.	
Disposition of "qualified small business corporation shares"	<p>A copy of the two most recent financial statements of company. Capital gains deduction claimed in prior years and capital losses claimed in those same years. Summary of your investment income and expenses since 1988.</p>	



<u>If this applies to you:</u>	<u>Please attach or list the following</u> <u>If it is new for this year:</u>	<u>List or check (✓)</u> <u>if attached</u>
RRSP	RRSP receipts and Revenue Canada's "RRSP Contribution Limit Statement" (from prior year notice of assessment).  T10, T215 slip.	
Professional, union dues	Receipts.	
Child or attendant care	Amount paid, name of payee, address of payee, Social Insurance Number of each caregiver, name of child, and details of the expenses.	
Moving	Places moved from and to. Distance from old residence to new work/study location. Distance from new residence to new work/study location. (answer the following questions if your new home is 40 kilometres closer to your new work/study location than your previous home was). Details of all expenses (moving goods and people, storage, meals and temporary accommodations, commissions, legal fees, lease cancellation fees, changing addresses on legal documents, replacing automobile permits and driving licences, utility hookups and disconnections, etc.).  Costs of maintaining your vacant former residence (including mortgage interest, property taxes, insurance premiums, heat, and utilities).  If you were reimbursed by or received an allowance from your employer, please provide details. Also provide details of any home relocation loan provided .	
Investment and student loan interest	Amount paid. Documentation need not be filed with the return, but must be retained by you.	
Other investment expenses	Amounts paid (safety deposit box charges, accounting fees, investment counsel fees, etc.) Documentation need not be filed with the return, but you must retain it.	
Employment expenses	A <u>completed</u> form T2200 signed by your employer, together with a list of your expenses (e.g. auto, supplies, interest, professional dues, office-in-home).  Form T2200 is available: <a href="http://www.cra-arc.gc.ca/E/pbg/tf/t2200/t2200-09e.pdf">http://www.cra-arc.gc.ca/E/pbg/tf/t2200/t2200-09e.pdf</a>	

**If this applies to you:**

**Please attach or list the following**  
**If it is new for this year:**

**List or check (✓)**  
**if attached**

Tradesperson's Tools

Eligible tools acquired after May 1, 2006 in excess of \$1,000 that are necessary in your trade if you are an employed tradesperson. An eligible tool is a tool (including associated equipment such as a toolbox) that was bought solely for the use in the tradesperson's job and that was not used for any purpose before it was bought. Electronic communication devices (for example, a cell phone) or electronic data processing equipment (unless the device or equipment can be used only for the purpose of measuring, locating or calculating) are not eligible.

If your employer is a GST registrant, please indicate which expenses include GST.

Automobile expenses

Distance driven for employment and personal use, cost of gas, oil, insurance, license, interest, maintenance, automobile club.

First year: Original cost of car, undepreciated capital cost, lease cost, year bought/leased). If leased, list price.

Tax shelters

T102, T5003, T5004, T5006, T5013, T1-CP slips. The tax shelter number must be indicated. Financial statements are advantageous but not required.

Dependants

Name, relationship, birth date, and income and infirmity of each dependant for the year.

Children's fitness

Amount paid, name of payee, name of child, detail of the expenses

Tuition fees and full-time educational attendance

T2202, T2202A, TL11A slips.

If the claim is in respect of your dependant's attendance, s/he must sign the form and must indicate the amount of his/her income.

Disability

If this is your first year claiming a disability credit, you must complete form T2201 (call me for one). In the case of a dependant, please indicate his/her relationship to you.

Emergency volunteer

Did you receive an allowance as an emergency volunteer (e.g. firefighter)? If so, please indicate the amount.


<u>If this applies to you:</u>	<u>Please attach or list the following</u> <u>If it is new for this year:</u>	<u>List or check (✓)</u> <u>if attached</u>
Adoption	Amounts paid to effect adoption of a child.	
Medical expenses	Receipts for medical expenses (for yourself, your spouse and dependants) paid this year as well as for any unclaimed expenses from last year. If you paid <u>private</u> health care insurance premiums, these can be credited (in most cases, deducted for the self-employed). Check to see if <u>you</u> pay these. If your <u>employer</u> pays them for you, no deduction is available.	
Prescription drug plan	For residents of Quebec only: Did you belong to a plan that covers prescription drugs? If you were covered through a relative's plan, please indicate relationship. If not, please indicate which months were not covered.	
Charitable donations and gifts to the crown	Official receipts. <i>The receipt must include the registration number of the charity.</i>	
Northern resident	Length of northern residency. Travel costs for medical services not locally available, and the airfare for up to two trips to the nearest designated city.	
Political donations	Official receipts for federal and provincial.	
Public transit pass	Passholder's name (self, spouse, children under the age of 19). Amount spent.	
Apprenticeship job creation	Eligible apprentices hired by your business.	
Income tax instalments	Revenue Canada statements showing the amounts and dates paid. If these are not available, cancelled cheques.	
Property tax or rent	Amount paid to landlord (for rent) or municipality (for tax). Were you in residence at a post-secondary institution?	
Ontario investor programs	OIEO form, tax credit certificate.	
Home Renovation Tax Credit	Eligible amounts paid for renovating your home. For e.g. new flooring, new furnace, installing central air conditioning system, solar panels, re-shingling a roof, landscaping (new sod, shrubs and flowers, garden lighting etc.), new driveway.	

**NON-CANADIAN PROPERTY**

Did you own or hold a beneficial interest in non-Canadian property with a total cost of more than C\$100,000,

**excluding:**

- 1) Personal-use property, including a vacation home held primarily for personal use;
- 2) Property used in an active business (rental is *not* a business purpose);
- 3) A US Individual Retirement Account;
- 4) Shares, interest or indebtedness of a corporation or trust that is a foreign affiliate;
- 5) A trust to which neither you nor any person related to you contributed;
- 6) A trust that principally provides superannuation, pension, retirement, or employee benefits primarily to non-Canadians and which is tax-exempt in its home country;

If so, please check the appropriate boxes to indicate the total cost of property:

	Over \$1,000,000	\$700,000 \$1,000,000	\$500,000 \$700,000	\$300,000 \$500,000	\$100,000 \$300,000	Less than \$100,000
<b>Funds held outside Canada</b>						
<b>Shares of corporations</b>						
<b>Indebtedness from non-res.</b>						
<b>Interests in trusts</b>						
<b>Real property</b>						
<b>Other property</b>						

Please indicate where the above assets are located: US \_\_\_\_\_ UK \_\_\_\_\_ Other Europe \_\_\_\_\_  
Southeast Asia \_\_\_\_\_ Caribbean \_\_\_\_\_ Other \_\_\_\_\_

Did you own any foreign "tracking shares"? Yes \_\_\_\_\_ No \_\_\_\_\_

**FOREIGN TRUSTS AND CORPORATIONS**

Did you ever (directly or indirectly) lend or transfer funds to a trust or receive distributions from such a trust? (ignore mutual funds and retirement funds). If so, and the trust continues to exist, please complete the following:

Name	
Address	
Trustee(s)	
Country where trust is governed	
Cost of interest	
Income distributions received	
Indebtedness	
Capital distributions received	
Capital gain on disposition	

***If you made contributions:***

Residence of the trust	
Settlor	
Beneficiaries	
Persons with whom the trustee must consult before exercising discretionary powers	
Persons who have powers to:	
• Change the governing law	
• Veto distributions	
• Remove or appoint trustees	

Please include a copy of the trust documents, including the terms of the trust, memorandum of wishes, and all subsequent variations. Please include financial statements, if they are prepared in the normal course of business.

Do you and any person related to you together have a direct or indirect interest of 10% or more in any corporation? If so, please provide financial statements and details of ownership by all related persons.

Did you ever give or lend funds to this company? \_\_\_\_\_

**ASSETS OWNED AT EMIGRATION**

Did you emigrate from Canada during the year: If so, please complete this table. This table does not need to be completed if the total value of all assets owned at the time of emigration is less than C\$25,000. In determining the total value, you can *exclude*:

- 1) Canadian money and Canadian dollar deposits in a financial institution;
- 2) Any individual item of personal-use property whose value is less than C\$10,000;
- 3) RRSP, RRIF, RESP, DPSP, RDSP, EPSP or EBP;
- 4) Pension plan or superannuation fund
- 5) Right to receive remuneration in respect of services rendered;
- 6) US IRA;
- 7) Registered supplementary unemployment benefit plan;
- 8) Salary Deferral Arrangement, to the extent that the benefit can reasonably be considered to be attributable to services rendered by the individual in Canada;
- 9) Employer stock option;
- 10) Retiring allowance;
- 11) Interest in an employee, amateur athlete, cemetery care, or eligible funeral arrangement trust;
- 12) Annuity contract or income-averaging annuity contract;
- 13) CPP, OAS, and provincial and foreign equivalents;
- 14) NISA Fund No. 2;
- 15) Death or Employment Insurance Benefit;
- 16) Personal trust resident in Canada, if the interest was never acquired for consideration and was not set up to defer tax on emigration;
- 17) Non-Canadian testamentary trust if the interest was never acquired for consideration; and
- 18) Canadian life insurance policy

