



2009 PERSONAL INCOME TAX RETURN CHECKLIST

TAXPAYER'S FULL NAME: _____

SOCIAL INSURANCE NUMBER: _____ DATE OF BIRTH (MM/DD/YY): _____

IMPORTANT NOTICE:

This checklist is intended to assist you in assembling information necessary for us to plan and prepare your 2009 personal income tax return. This checklist is not exhaustive but is intended to cover the most common personal tax situations. Please complete carefully, signing the bottom of this page and enclosing the information and slips requested.

We will prepare your T1 General Income Tax and Benefit return based on information contained within the following checklist and on supporting information that you provide in the form of schedules, tax slips and discussions with us. We will not attempt to verify the accuracy or completeness of such information. The responsibility for filing "true, correct and complete" tax returns on or before the due dates rests under law with the taxpayer against whom any liability or penalty for failure to file proper returns will be assessed. It is therefore important that your return be examined carefully to ensure that it is "true, correct and complete" as must be certified when you sign it.

Should the return not be filed by the appropriate due date (June 15, 2010 – self employed individuals or April 30, 2010 for all other taxpayers) late filing penalties may be levied by Canada Revenue Agency ("CRA"). All taxpayers must pay any outstanding tax liability by April 30, 2010 otherwise interest charges will be levied. False statement penalties may also be assessed when a taxpayer knowingly, or under circumstances amounting to gross negligence, has made or has participated in, assented to or acquiesced in the making of, a false statement or omission in a tax return.

Expenses may be deducted by taxpayers when allowable by law, reasonable in the circumstances and supported by appropriate receipts and documentation. Any denied expenses resulting in a tax balance may subject to late filing penalties and interest. As well, tax filing positions that you take and are viewed by CRA as aggressive may be assessed with late filing penalties and interest on any resulting tax, as well as false statement penalties, for which you will be liable.

I acknowledge and accept the above.

_____(Signature of taxpayer)

2009 Personal Income Tax Checklist

SECTION REFERENCE	Page Reference	Check if Applicable
Changes from Prior Year (To be completed by all taxpayers)	Page 3	√
General Information (To be completed by all taxpayers)	Page 4	√
Employment Income (Complete if you were employed in 2009)	Page 4	<input type="checkbox"/>
Investment Income (Complete if you held investments outside RRSP's in 2009)	Page 5	<input type="checkbox"/>
Rental Income (Complete if you personally earned any rental income in 2009)	Page 6	<input type="checkbox"/>
Business or Professional Self Employment Income (Complete if you earned any income from an unincorporated business in 2009)	Page 6	<input type="checkbox"/>
Other Income (Complete if you have received any pensions, Employment Insurance, alimony or other miscellaneous payments or if you withdrew RRSP funds)	Page 7	<input type="checkbox"/>
Capital Gains/ Losses (Complete if you have disposed of any property (e.g. homes, jewellery, investments, etc. during 2009))	Page 8	<input type="checkbox"/>
Spousal Income (Complete if your spouse has any income of any kind during 2009 and we do not prepare his or her personal income tax return)	Page 9	<input type="checkbox"/>
Medical and Dental Expenses (Complete if your medical and dental expenses are greater than either 3% of your 2009 taxable income or \$2,011)	Page 9	<input type="checkbox"/>
Other Items Deductions and Tax Credits (To be completed by all taxpayers)	Page 10, 11 & 12	√
Foreign Reporting Requirements (Complete if in 2009 you had any interest in foreign property (i.e. shares, trusts, land etc.) or if you received or paid amounts to non-residents) Note: foreign securities held by a Canadian broker constitute foreign property	Page 13	<input type="checkbox"/>
Schedule A: Employee Expenses (See "Employment Income")	Page 14	<input type="checkbox"/>
Schedule A.1: Home Office and Automobile Expenses (See "Employment Income" and/or "Business or Professional Self Employment Income")	Page 15	<input type="checkbox"/>
Schedule B: Real Estate Rental Statement (See "Rental Income")	Page 16	<input type="checkbox"/>
Schedule C: Professional and Business Income and Expenses Statement	Page 17	<input type="checkbox"/>

**CHANGES FROM PRIOR YEAR'S TAX RETURN
(Please complete this Section)**

- If this is your first return prepared by us, please enclose copies of your personal tax returns and assessment and reassessment notices for the previous 3 years. .
- Change in address, home, and business telephone numbers:.....
- Change in name of employer :.....
- Change in marital status (note – if you are in doubt, please contact our office for the tax definition of marital status):.....
- If married during the year please provide spouse's name, Social Insurance Number, address (if different from taxpayer's), and date of birth:.....
- Change in family during year (e.g. birth or adoption of children). Please provide details and date of change:.....
- Change in country of residence (note - please contact our office to discuss residence, if you are in doubt). Please provide date of entry to or departure from Canada below where indicated

PROVIDE DETAILS BELOW OF ANY CHANGES:	
Address:	
Home Telephone Number:	
Business Telephone Number:	
Employer:	
Occupation:.....	
Date of Entry to/ Departure from Canada, if applicable:	
Marital Status	Single (Default)
SPOUSE	
Name and S.I.N.:	
Address (if different):	
Date of Birth:	
Date of Change in Marital Status:	

GENERAL INFORMATION (Please complete this Section)

Enclose copies of assessment and reassessment notices and other correspondence received from Canada Revenue Agency for the previous year (previous 3 taxation years if first time client):

If you have made income tax installment payments during 2009 (other than as shown on T4 slips), attach receipts, statement of account, or provide details: Indicate the amount of any installments:

If you have employment, rental, investment, or business income, or other personal income tax dealings in provinces other than Ontario, please contact our office to discuss the details:

Do you wish Canada Revenue Agency to provide your name, address and birth date to Elections Canada for electoral purposes (Y/N):

Direct Deposit - If you want your refund direct-deposited to your bank account for the first time or your banking information has changed, please provide a void cheque:

Did you in 2009 or a previous year gift or lend funds or other assets to your spouse, or to children under the age of 18 (Y/N):

EMPLOYMENT INCOME (Complete if you were employed in 2009)

Attach all T4 and T4A slips:

Are you required to use your own automobile or home office or incur other expenses as a condition of your employment? If so, complete Schedule A and A.1 on pages 14 and 15. To claim these expenses, you must attach Form T2200 completed and signed by your employer:

Did you earn commission income as part of your remuneration? Provide details if not shown on T4 slip:

Do you earn tips, casual earnings, adult training allowances, etc.? If so, provide details if not included on T4 or T4A slips:

Do you have low interest or interest-free loans received from your employer? If so, give details:

Do you have personal use of a company owned or leased automobile or company-owned residence? If so, give details if the value of the benefit is not on T4 slip:

Were you issued any **employee stock option benefits**? If so, give details if value is not included on T4 slip. Indicate whether company is public or private Canadian corporation, whether strike price of the option on issuance was above or below fair market value and the value of the options on issuance (i.e. strike price multiplied by the number of shares):

Did you exercise any **stock options** of a **Canadian Controlled Private Corporation (“CCPC”)** during the year? If so, please provide details of the exercise price, the original fair market value upon issue of the options and the present fair market value upon exercising the options.
 Exercise Price: _____
 Original Fair Market Value: _____
 Present Fair Market Value: _____

Have **stock options** of a **public or non-CCPC** been exercised during the year?:
 Exercise Price: _____
 Original Fair Market Value: _____
 Present Fair Market Value: _____

Has a **stock option** been exercised in which the stock has been donated to a registered charity? Provide details:

Are you involved in an **apprentice program** and have you incurred any expenses related to the tools of the trade:

INVESTMENT INCOME
(To be completed if you have held investments)

** Please indicate in the following section those instances in which you do not deal at arm’s length (i.e. where you are related) with the payor.*

Did you receive or reinvest **dividends**? If so, attach T5 and T3 slips or give details:

Did you earn **interest income from banks, trust companies, mutual funds, private mortgage or other sources**? Attach T5 and/or T3 slips or provide details and amounts of interest earned: _____

Did you earn **interest or dividends from foreign sources**? Provide details, including foreign jurisdiction and foreign taxes paid:

If you deal with an **investment dealer or broker**, please attach a copy of the dealer’s annual portfolio statement and trading summary for non-RRSP investments to December 31, 2009:

CHECK IF APPLICABLE

Did you hold **bonds (Canada, Provincial, or corporate) or treasury bills** during 2009? Attach T5 slips if available. Attach a list showing details of series number or purchase date, face value amounts, and the amount you paid for each bond:.....

If you contributed to an **Ontario Home Ownership Savings Plan**, attach receipts:

Do you hold **“tax shelter investments”** such as flow-through shares or films? If so, provide relevant T5013, T5004, or T101 slips and legal agreements:

Did you invest in or withdraw from a **labour-sponsored fund**? If so, attach receipts:.....

If you would like us to assist in **tracking your securities portfolio** cost and value for future reference, please provide details of all securities held at year-end:

RENTAL INCOME
(To be completed if you earned any rental income)

** Please indicate in the following section those instances in which you do not deal at arm’s length (i.e. where you are related) with the payor.*

Provide rental information on Schedule B on page 16 (Please complete separate Schedule B for each rental property):

If any of the rental properties are in **foreign jurisdictions** contact our office to discuss foreign income tax reporting requirements:

BUSINESS OR PROFESSIONAL SELF-EMPLOYMENT INCOME
(To be completed if self employment income was earned in 2009)

Did the business **commence during 2009**? If so, provide details of commencement date and fiscal year-end, and the nature of the principal product manufactured or sold or services provided, giving the approximate percentages of each to total gross revenue (See Schedule C on page 17):

Commencement Date: _____

Year End: _____

Nature of Business and Gross Revenue: _____

Is the business **registered for GST** purposes? (Y/N)

If applicable please provide Canada Revenue Agency Business Number:

If GST registered, provide the reporting method (i.e. simple or quick), reporting period(s), installments paid and copies of the returns filed:

CHECK IF APPLICABLE

Did you **withdraw any RRSP funds**? Attach T4RSP slips and if applicable, information received regarding withdrawals and repayments under the **Home Buyers Plan** or **Lifelong Learning Plan** (please consult us for further information related to these plans):.....

Did you reach the age of 70 in 2009? Be aware that you must wind up your RRSP in the year you turn 71.

Did you withdraw any amounts from a **Registered Retirement Income Fund ("RRIF")** amounts? Attach T4RIF slips:

Did you withdraw any amounts from a **Registered Education Savings Plan ("RESP")**?

Beginning in 2009, if you are 18 years of age you may contribute \$5,000 per year to a **Tax-Free Savings Account ("TFSA")**. Contributions to a TFSA though are not deductible but income earned within a TFSA and withdrawals are not taxable

Did you receive any retroactive lump sum payments in excess of \$3,000 related years of employment after 1994 from settlement of a lawsuit or judgment relating to termination of employment or pension benefits?.....

Have you received any pension income that is eligible for the pension credit? Up to half of this income may be allocated to your spouse or common law partner depending on your ages and type of pension income. Please indicate if this is relevant

Has your pension plan entitlement changed or did you change employment in 2009? If so you may be able to reclaim lost RRSP contribution room through a **Pension Adjustment Reversal ("PAR")**:

CAPITAL GAINS AND LOSSES

(To be completed if you disposed of any property in 2009)

** Please indicate in the following section those instances in which you do not deal at arm's length (i.e. where you are related) with the payor.*

Did you **dispose of any property (or right to property), including non-RRSP investments, your principal or seasonal residence, shares and farm property**, during the year? Provide details for each sale, including description of the property, **dates** of acquisition and disposal, original cost (including upgrades), sale proceeds and costs of selling:

Details: _____

Did you sell **gold, silver, foreign currency, or commodities**? Provide details: _____

CHECK IF APPLICABLE

Did you sell any **jewellery, works of art, antiques, rare books, stamps, or coins** (“listed personal property”)? Provide details: _____

Provide details if you disposed of any **debt obligations in bearer form**:

Did you **donate to a registered Canadian charity** any of the properties, including listed and unlisted securities? Provide details:

Did you dispose of any shares or debt of **Canadian Qualified Small Business Corporations (QSBC)**? Provide details, including original cost: .. Details: _____

If **proceeds from a disposition of shares of a QSBC were reinvested** in another QSBC in 2009, provide details:

Are amounts still owing to you for an investment which was transferred or disposed of during the year or a previous year?:.....

SPOUSAL INCOME

(To be completed by married (including common law) individuals, when we do not prepare your spouse’s personal income tax return)

If your spouse does not normally file a personal tax return, attach all tax slips and other details for your **spouse’s 2009 income**, tax credits, and deductions:

If your **spouse’s tax return** is not prepared by us, please indicate your spouse’s income (line 236 of your spouse’s return):.....

MEDICAL AND DENTAL EXPENSES

(To be completed if medical and dental expenses for any 12 month period ending during 2009 are greater than \$1,962 or 3% of Taxable Income)

Enclose receipts for all amounts paid by, and not reimbursed to, you for **medical expenses, or dental expenses for yourself, your spouse, and dependants**. If this is your first tax return prepared by us, enclose receipts for any expenses incurred but not claimed in 2006 as well:

Did you pay any premiums to a non-government **medical or hospital care plan**? Indicate amount of premiums and name of the plan. If this is your first tax return prepared by us, enclose receipts for any expenses incurred but not claimed in 2008 as well:

List the net income, name, address, and relationship of any **dependants** for whom expenses are claimed:

CHECK IF APPLICABLE

You may be able to claim a disability supports deduction if you have incurred certain medical expenses to enable you to work, conduct research or attend post secondary institution. Does this apply to you?

If you or any dependants have a **severe disability**, attach Form T2201. If form was provided in a previous year please indicate year: _____.....

Programs have been implemented for children with disabilities such as **Registered Disability Savings Plan (“RDSP”) and Canada Disability Savings Grant (“CDSG”)** :.....

If you incurred **attendant care expenses** for yourself or a dependant, give details or attach Form T929:.....

OTHER ITEMS, DEDUCTIONS, AND TAX CREDITS
(Please complete this Section)

If you rented a **safety deposit box**, indicate the annual rental fee:.....

If you incurred **investment counsel fees and accounting and legal fees with respect to your investments**, provide details:.....

If you contributed amounts to a **personal or spousal Registered Retirement Savings Plan** up to March 1, 2010, attach receipts:

Does your **Registered Retirement Savings Plan** include any investment in a private business operating in Canada? Provide details:

If you contributed amounts to a **Registered Education Savings Plan** up to December 31, 2009, attach receipts (Please note grant under the **Canada Education Savings Grant** program may be available):.....

If you paid **union, professional, or similar dues**, attach receipts:

If you paid **alimony or a separation allowance**, attach details, including recipient’s S.I.N. #, date of the alimony agreement and amounts paid:.....

If you **repaid EI, CPP, OAS, or family allowance benefits**, attach receipts:

If you made **federal or provincial political contributions**, attach receipts: ...

If you made **charitable donations**, enclose official receipts showing the charity’s registration:

Have any of your **charitable donations** taken the form of **shares of listed publicly traded securities**?.....

CHECK IF APPLICABLE

If you or a dependant paid **tuition fees** of over \$100 for post secondary education, enclose official receipts and, if in full-time study, Forms T2202/T2202A (education credit is now available to employees for career development if not reimbursed by your employer):.....

Did you receive any financial assistance for primary or secondary level education or training?

Did you pay any interest in 2009 related to a student loan? If so attach receipts:

Please provide the amount of any rent or property taxes paid in Ontario along with the address of the relevant property:

Rent _____

Property taxes _____

Address: _____

If you incurred non-reimbursed **moving expenses related to new employment in Canada**, attach details, including distance of relocation, or complete Form T1-M. Will you claim actual travel and meal expenses or standard?

If you paid **legal fees to collect salary or wages owed**, attach details:

If you made **gifts to Canadian governments or other public institutions**, attach details showing date, name and address of recipient, amount and nature of gift:.....

Did you incur any costs related to **public transit passes** (Please note receipts must be kept)

Please indicate if you **purchased a home** subsequent to January 27 in the year and neither you or your spouse owned a home in either of the four preceding years (2009-2005)

Did you incur any renovation expenses between January 27, 2009 and February 1, 2010? If so, provide the receipts or a list summarizing date of invoice, name of supplier, summary of services and total amount paid for each separate

CHECK IF APPLICABLE

Did you incur fitness expenses for a child under the age of 16 (18 for disabled children). You may claim up to \$500 if the following requirements are met:

- Must be ongoing (either a minimum of eight consecutive weeks long or, for children's camps, five consecutive days long);
- Must be supervised; and
- Must include a significant amount of **physical activity** that contributes to cardio-respiratory endurance, plus one or more of: muscular strength, muscular endurance, flexibility, or balance.

If you paid **child care expenses**, attach details, including:

- If applicable, number of weeks at summer or boarding camp;
- Name and Social Insurance Number of person paid
- Amounts paid
- Names of children, and dates of birth;
- If applicable, nature of child's infirmity if the child was born before 1987
- if applicable and if you are the supporting person, a medical certificate indicating nature of infirmity and number of weeks infirm, institutionalized, separated, or in attendance at a designated education institution

- Is the child care provider entitled to disability tax credit

If you are in receipt of the **Universal Child Care Benefit ("UCCB")** are you the lower income family member? Attach slip

A parent may claim a non-refundable tax credit of \$2,000 per child born in 1991 or later. Does this apply to you ?

If you have adopted a child during the year, please provide details of adoption expenses

CHECK IF APPLICABLE

FOREIGN REPORTING REQUIREMENTS
(To be completed by taxpayers affected as indicated below)

**You are required to file information returns if the following situations exist:*

- *If you own more than \$100,000 (Canadian dollar equivalent) of foreign investment property (Reporting due date: April 30, 2010 or June 15, 2010 for self employed individuals);*
- *If you transfer property or receive a distribution from a non-resident trust (Reporting due date: April 30, 2010 or June 15, 2010 self employed individuals); or*
- *You have an interest in a foreign affiliate (Reporting due date: March 31, 2011).*

These rules may apply to many taxpayers, for example those with investments in foreign securities, even those held by a Canadian brokerage firm or in an RRSP, are subject to these rules.

PLEASE NOTE: Substantial penalties exist for non-compliance with these reporting rules.

If any of the above situations exist, contact us to discuss the reporting implications of your holdings.....

COMMENTS:

Schedule A: Employee Expenses (Attach **Form T2200** signed by employer)

Employee Expenses: (Exclude expenses reimbursed by employer and attach Form T2200 completed and signed by employer)	
Accounting and Legal Fees:	_____
Advertising and Promotion:	_____
Meals & Entertainment:	_____
Lodging Costs (Hotel and Other):	_____
Parking and Tolls:	_____
Travelling Expenses (i.e.. Air, Train, Taxis, Public Transit, Car Rental):	_____
Tools incurred by trades people	_____
Other (Specify):	_____
Other (Specify):	_____
Other (Specify):	_____
Other (Specify):	_____
Other (Specify):	_____
Total	_____

Schedule A.1 : Home Office and Automobile Expenses

Home Office Expenses:	Gross Exp.	GST * (if registered)	Net
Heat:			
Hydro:.....			
Water:			
Repairs and Maintenance			
Insurance: (not applicable for employees not earning commissions)			
Property Taxes: (not applicable for employees not earning commissions)			
Rent:			
Mortgage Interest (not applicable to employees – self employed only)			
Other (Specify):			
Other (Specify):.....			
Other (Specify):.....			
Subtotal			
Personal Portion of Home Office Expenses (%)			
<i>*If home office used for multiple purposes (i.e.. required for employment, and self-employment, indicate the appropriate % of use for each activity. If in doubt please contact us to discuss.</i>			
Automobile Expenses:			
Fuel and oil:.....			
Maintenance and repairs:.....			
Insurance:			
Licensing or registration:.....			
Interest and financing costs:			
Leasing costs:			
Other (Specify):.....			
Other (Specify):.....			
Other (Specify):.....			
Subtotal			
km Driven in Year to Earn Income *			
Total km Driven in Year			
<i>*Provide details of km use for each type of activity (i.e. business, employment, rental business)</i>			
Vehicle Information:			
Make and Year of Automobile:			
Date Acquired:			
Cost of Automobile (include details as to PST and GST):			
Leasing Information (include a copy of vehicle lease):			
Number of days from beginning of lease to end of current tax year:			
Include copies of tax returns since inception of lease (if taxes prepared by other accountant):			
Total of any refundable amounts:.....			
Total of any reimbursements receivable in the current tax year:.....			
Manufacturer's list price for vehicle (exclusive of PST and GST)			

Schedule B: Real Estate Rental Statement

**Prepare a separate Schedule B for each rental Property*

Address of Property:		
Number of Rental Units:		
	Gross Exp.	GST * (If Registered)
Gross Rental Income (for commercial properties exclude GST):		Net
Expenses:		
Advertising:		
Insurance:		
Interest:		
Maintenance and Repairs:		
Management and Administration Fees:		
Office Expenses		
Legal, Accounting and Other Professional Fees:		
Property Taxes:		
Salaries, Wages and Benefits:		
Travel:		
Utilities:		
Automobile Expenses (Complete Schedules A and A.1):		
Other (Specify):		
Other (Specify):		
Other (Specify):		
Total		
Cost of Property		
Land:**		
Building:**		
Additions during year		
Real Estate Agent Fees		
Total		
<i>Please state if the 1994 Capital Gains Election was made on this property</i>		
<i>**Real Estate Agent can provide split between land and building</i>		
Date Property Acquired:		
Provide Partners Detail if applicable: (i.e. Names, S.I.N. #'s and %):		

NOTE:

If you are registered for GST and are not using the Quick or Simplified Method, please provide split of costs between costs exclusive of GST and the GST amount for each line item. (e.g. for gross cost of \$113.00 (inclusive of GST and PST) - indicate net cost \$108 and GST \$5).

Schedule C: Professional and Business Income and Expenses:

**If we prepare your Financial Statements you are not required to complete this Schedule*

Name of Business:			
Address of Business:			
Type of Business (Products or Services):			
	Gross Exp.	GST * (if registered)	Net
Income:			
Cost of Goods Sold:			
Expenses:			
Advertising:			
Bad Debts:			
Business tax, fees, licenses, dues and memberships:.....			
Delivery Costs:.....			
Fuel Costs (except motor vehicles):			
Insurance:			
Interest and Bank Charges:.....			
Maintenance and Repairs (except motor vehicles):.....			
Management & Administration Fees:			
Accounting, Legal and Professional Fees:			
Office (except home office expenses):			
Light, Heat Water			
Property Taxes.....			
Rent			
Other:.....			
Salaries and benefits:			
Travelling (except motor vehicle):			
Meals and Entertainment:.....			
Telephone and Utilities:			
Supplies:.....			
Other:			
Other:			
Subtotal:			
Automobile Expenses (Complete Schedule A.1):			
Home Office Expenses (Complete Schedule A.1):.....			
Total			
Details of Capital Property Purchased in Year (for each item):			
Description of Asset:			
Cost of Asset (details on cost, PST and GST paid):.....			

NOTE: If you are registered for GST and are not using the Quick or Simplified Method, please provide split of costs between costs exclusive of GST and the GST amount for each line item. (e.g. for gross cost of \$113.00 (inclusive of GST and PST) - indicate net cost \$108 and GST \$5).