



2009 Personal Income Tax CHECKLIST

Name: _____ Tel: (HOME) _____
Tel: (BUS.) _____ Fax: _____ Tel: (CELL) _____
E-mail: _____

Please also provide the following information, if applicable:

- a) Your address and/or marital status, if it changed from last year.

- b) Your spouse's and/or dependants' 2009 net income, if JE does not prepare his/her return.

- c) Any new dependants for 2009 (i.e. children born or adopted in 2009).

- d) If JE is preparing your tax return for the first time, your address, birth date, marital status and social insurance number (S.I.N). Please provide the names of your spouse and/or dependants, their S.I.N.s, and their birth dates.

- e) Copies of tax returns from 2006-2008 (if not prepared by our office) and 2008 CRA notice of assessment or reassessments as well as prior year reassessments dated in 2009.

Please ensure the following information is submitted to our office: CHECK IF INFORMATION IS ATTACHED

1. Income:	Type of Slip
<input type="checkbox"/> Universal Child Care Benefits	RC62
<input type="checkbox"/> Mutual Funds and Other Trusts	T3
<input type="checkbox"/> Employment income.....	T4
<input type="checkbox"/> Pension Payments, Retiring Allowances	T4A
<input type="checkbox"/> Canada Pension, Old Age Security	T4A(P), T4A (OAS)
<input type="checkbox"/> Employment Insurance	T4E
<input type="checkbox"/> Statement of employee profit-sharing plan payments	T4PS
<input type="checkbox"/> Income from RRSP or RRIF	T4RSP, T4RIF
<input type="checkbox"/> Employment Insurance Benefits	T4U
<input type="checkbox"/> Social Assistance, Workers' Compensation.....	T4007

Continued on next page



1. Income: *continued*

Type of Slip

- Interest and Dividends **T5**
- Claiming disability tax credit..... **T2201**
- Statement of benefits **T5007**
- Partnership income **T5013**
- US source income..... US slips
- Rental income..... See 5. below
- Self employment income/ (business, profession, commissions) **T5013**/see 6.below
- Capital gains & losses/ Buy/Sell slips **T5008**
- Purchase and sale of securities..... Broker statements

* Please provide information concerning the cost of the securities sold when submitting this form.

2. Deductions:

Type of Slip/Backup Documents

- Child care expenses Receipts (camp, after school programs, **SIN/T4** of caretaker)
- Interest paid on loans to earn investment income/ Statement from bank
- Safety deposit box..... Receipt
- Investment counsel fees (non-registered investments) Broker letter
- Legal fees (if paid for purpose of obtaining alimony/child support, wage loss) Lawyer's letter/
Copies of invoices
- Employment expenses (see #4. next page)..... **T2200**/list of expenses
- Registered Retirement Savings Plan contributions..... RRSP slip
- Pension income reversal..... **T10**
- Union or profession dues..... Slips

3. Tax Credits:

Type of Slip/Backup Documents

- Charitable donations..... Official receipts
- Fitness tax credit Receipts
- Tuition fees **T2202/2202A**
- Labour sponsored funds **T5006**/ OIEO Certificate
- Interest paid on student loans Receipts
- Home renovation tax credit (see appendix D) Receipts
- Medical expenses (see appendix C) Receipts
- Political contributions Receipts
- Public transit amount Transit passes

* If you have several prescription drug expenditures, please request a computer print-out of your annual drug expense from your pharmacist, rather than submitting the individual receipts. Year-to-date statements can also be obtained from your dentist, chiropractor, optician, chiropractor, massage therapist etc). If you are part of a health plan, please submit details of premiums paid and benefits paid by health provider. See Appendix C

4. Listing of employment expenses other than auto expenses (include Form T2200).

(See attached *General List of Deductible Business & Employment Expenses* Appendix A).

Continued on next page



5. Listing of rental income and expenses for rental properties.

Please include copy of purchase and sale agreement and statement of adjustments if property sold or acquired during the year. (See attached *General List Of Deductible Rental Expenses* Appendix B)

6. Listing of professional/business income and expenses other than auto expenses

(See attached *General List Of Deductible Business & Employment Expenses* Appendix A).
GST return if our office will be doing it.

7. Automobile expenses of employee/self-employed individual:

Include information concerning the cost of the vehicle if purchased in the year (include invoice), the proceeds received on the disposal of the vehicle if sold in the year, and the cost of gas and oil consumed, repairs and maintenance, insurance, licenses, auto lease payments (include GST and PST), and interest paid on an automobile loan, as applicable. Please also indicate the business and total kilometres driven during 2009. Please provide a separate list for each vehicle.

8. Other items:

- Notice of Assessment for 2008 or reassessments (if not already sent to me).
- Particulars relating to tax shelters and required forms (include limited partnership investments).
- Particulars if you participated in the RRSP Home Buyer's Plan or Lifelong Learning Plan.
- Listing of investments on which accrued interest is required to be reported (eg. Canada Savings Bonds, long term GIC's held outside of your RRSP).
- Carrying charges and interest paid to earn income from investments (also include safety deposit box fees) and student loans.
- US & other foreign source income (submit slips)
- Details on disposition of capital property (stocks, mutual funds, real estate).
Provide original cost, proceeds, expenses of disposition, and purchase date.
- The amount of support payments or alimony payments paid or received.
If you are the payor, include name and S.I.N. of recipient.
- Details regarding child care expenses (i.e. nursery, camp, after school activities etc.).
If paid to an individual, provide name and S.I.N. of the individual.
- Details regarding fitness tax credit (i.e. copy of receipts, names of organization providing eligible programs of physical activities etc).
- Details regarding eligible moving expenses.
- Amount of instalment payments made during the year (attach January 2010 CRA statement).
- Property taxes paid
- Rent paid including name of landlord
- Details of adoption expenses paid during the year.

9. E-Filing (please sign appropriate space)

I would like Eigenmacht Crackower Chartered Accountants Professional Corporation to electronically file my 2009 income tax return.

- Yes No

Signature _____



Appendix A

General List of Deductible Business and Employment Expenses

Home Office

Calculated as percentage of office over total square area of home

- Mortgage interest/rent
- Realty taxes
- Insurance
- Utilities
- Repairs and maintenance
- Condo fees

Automobile

- Gas/oil
- Repairs and maintenance
- Insurance
- Lease costs (\$800 monthly lease limit)
- Interest on car loan (\$300 monthly interest deduction limit)
- Licence and registration fees
- CAA dues
- ETR (Highway 407) fees
- Car washes
- Parking at clients (100% deductible)
- Calculated as a percentage of business kms/total kms

Entertainment

- Meals, sporting events, theatre (50% deductible)

Trade Shows/Travel

- Conventions, airline flights, hotels, taxis, business conferences, etc.

Advertising

- Newspaper ads
- Promotion, advertising, etc.
- Gifts to clients

Professional Fees

- Accounting and legal fees

Insurance

- Business insurance
- Professional liability insurance

Capital Assets Subject to Depreciation

- Office furniture (desks, cabinets, chairs etc.) – 20%
- Computer hardware – 100% if acquired after January 27, 2009 (55% if acquired between March 18, 2007 and January 28, 2009)
- Computer software – 100% if acquired after January 27, 2009 (subject to 1/2 rule prior to January 28, 2009)
- Additions during current year depreciated at 50% of above rates, except for computer hardware and software acquired after January 27, 2009

Interest and Bank Charges

- Bank service charges
- Interest on loans used in business
- Credit card fees

Office Expenses

- Postage
- Stationery
- Courier
- Registration costs
- Computer Paper
- Supplies
- Books and publications
- Continuing education courses/seminars

Telephone

- Business telephone & fax line
- Cellular phone
- Internet fees

Salaries

- Salary to assistants including payroll levies

Dues and Membership

- Professional affiliation dues
- Business trade and networking membership dues

Note: Some of the expenses may not be permitted or restricted if taxpayer is earning income from employment.



Appendix B

General List of Deductible Rental Expenses

- Property taxes
- Insurance
- Repairs and maintenance
(painting, plumbing, electrical, waste removal, garbage etc).
- Utilities
(hydro, natural gas, water, cable)
- Mortgage interest and financing fees
- Advertising
(for tenants)
- Janitorial services
- Property management fees
- Accounting fees
- Legal expenses not connected with purchase of property
- Commissions
(paid to obtain tenants)
- Landscaping of grounds and snow removal
- Office supplies
- Alarm fees and security
- Bank services charges
- Automobile expenses
(if more than one property is owned)
- Lease cancellation/inducement fees
- Condo fees

Capital Assets Subject to Depreciation

- Buildings – 4%
- Furniture, fixtures and appliances
(desks, chairs, beds, stove, fridges, washer/dryers, etc.)
– 20%
- Computer hardware – 100% if acquired after January 27, 2009 (55% if acquired between March 18, 2007 and January 28, 2009)
- Computer software – 100% if acquired after January 27, 2009 (subject to 1/2 rule prior to January 28, 2009)
- Automobile – 30% (\$30,000 capital cost threshold level)
- Additions during current year depreciated at 50% of above rates, except for computer hardware and software acquired after January 27, 2009



Appendix C

General List of Allowable Medical Expenses

Professional Services

- Acupuncturist
(if a qualified medical practitioner or, in Quebec only, a licensed acupuncturist)
- Chiropodist
- Chiropractor
- Christian Science practitioner
- Dental hygienist
(if authorized to practise under provincial law)
- Dental mechanic
(for the making or repairing of a complete upper or lower denture)
- Dentist
- Dermatologist
- Gynaecologist
- Neurologist
- Naturopath
- Obstetrician
- Oculist
- Optician
- Optometrist
- Orthopaedist
- Osteopath
- Paediatrician
- Physician
- Physiotherapist
- Plastic surgeon
- Podiatrist
- Practical nurse
(medical services only)
- Psychiatrist
- Psychoanalyst
- Psychologist
(if licensed by province to provide therapy or rehabilitation)
- Registered nurse
- Surgeon
- Speech therapist
(pathological or audiological impediments only)
- Therapist

Laboratory Examinations and Tests

- Blood tests
- Cardiographs
- Metabolism tests
- Spinal fluid tests
- Stool examination
- Urine analyses
- X-ray examinations

Dental Services

- Dental x-rays
- Extracting teeth
- Filling teeth
- Gum treatment
- Oral surgery
- Straightening teeth

Hospital Services

- Anaesthetist
- Hospital bills
- Oxygen masks, tent
- Use of operating room
- Vaccines
- X-ray technician

For comprehensive list of qualifying medicines, apparatus, medical treatments etc, please contact our office.

Source: CCH "Preparing Your Income Tax Returns".



Appendix D

Home Renovation Tax Credit Fact Sheet

The Home Renovation Tax Credit is a non-refundable tax credit based on eligible expenses for improvements to your house, condo or cottage. It can be claimed on your 2009 income tax return. It applies to eligible purchases made after January 27, 2009, and before February 1, 2010. The HRTC applies to eligible expenses of more than \$1,000, but not more than \$10,000, resulting in a maximum non-refundable tax credit of \$1,350 $[(\$10,000 - \$1,000) \times 15\%]$.

Eligibility Period

The HRTC is based on eligible expenses for work performed or goods acquired after January 27, 2009, and before February 1, 2010, under an agreement entered into after January 27, 2009, related to an eligible dwelling.

Acceptable supporting documentation

Documentation, such as agreements, invoices, and receipts, must clearly identify the type and quantity of goods purchased or services provided, including, but not limited to, the following information:

- information that clearly identifies the vendor/contractor, their business address and, if applicable, the GST/HST registration number;
- a description of the goods and the date when the goods were purchased;
- the date when the goods were delivered (keep your delivery slip as proof) and/or when the work or services were performed;
- a description of the work performed including the address where the work was performed;
- the amount of the invoice; and
- proof of payment.

Receipts or invoices must indicate paid or be accompanied by other proof of payment, such as a credit card slip or cancelled cheque.

Examples Of Eligible Expenses

- Renovating a kitchen, bathroom, or basement
- Windows and doors
- New carpet or hardwood floors
- New furnace, boiler, woodstove, fireplace, water softener, water heater, or oil tank
- Permanent home ventilation systems
- Central air conditioner
- Permanent reverse osmosis systems
- Septic systems

- Wells
- Electrical wiring in the home (e.g., changing from 100 amp to 200 amp service)
- Home Security System (monthly fees do not qualify)
- Solar panels and solar panel trackers
- Painting the interior or exterior of a house
- Building an addition, garage, deck, garden/storage shed, or fence
- Re-shingling a roof
- A new driveway or resurfacing a driveway
- Exterior shutters and awnings
- Permanent swimming pools (in ground and above ground)
- Permanent hot tub and installation costs
- Pool liners
- Solar heaters and heat pumps for pools (does not include solar blankets)
- Landscaping: new sod, perennial shrubs and flowers, trees, large rocks, permanent garden lighting, permanent water fountain, permanent ponds, large permanent garden ornaments.
- Retaining wall
- Associated costs such as installation, permits, professional services, equipment rentals, and incidental expenses
- Fixtures – blinds, shades, shutters, lights, ceiling fans, etc.

Note

Window coverings, such as blinds, shutters and shades, that are directly attached to the window frame and whose removal would alter the nature of the dwelling are generally considered to be fixtures (i.e., has become part of the home) and therefore would qualify for the HRTC. In some circumstances, draperies and curtains may qualify for the HRTC, if they would not keep their value or usefulness if installed in another dwelling. If these qualifying criteria are not met, it is likely that draperies and curtains would not qualify for the HRTC.

Examples Of Ineligible Expenses

- Furniture, appliances, and audio and visual electronics
- Purchasing of tools
- Carpet cleaning
- House cleaning
- Maintenance contracts (e.g., furnace cleaning, snow removal, lawn care, and pool cleaning)
- Financing costs