KOROLL & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS
PROFESSIONAL CORPORATION

2018 CLIENT TAX ORGANIZER

This document is to assist both you and us in maintaining the accuracy and completeness of the information necessary to prepare your 2018 personal tax return and keeping our fees to a minimum. You may complete it once for your whole family, or provide copies for each family member, as desired. ***Please answer each question carefully.***

Personal Information / Contact Details

	Self	Spouse/Common-law Partner
Full Name		
SIN Number		
Date of Birth		
Home Phone		
Cell Phone		
Work Phone		
Email Address		
Mailing Address		

If we are NOT preparing your partner's return, please provide: **Spouse Net Income (line 236)**

	Self	Spouse	Dependant	Information Required
Marital Status change in 2018	☐	☐	☐	Marital status: Date of Change (MM/DD/YYYY)
New family members or change to dependants in 2018	☐	☐	☐	List names, dates-of-birth and SIN numbers OR Use Dependants Fill-in Form for completeness

CRA Registrations – MANDATORY QUESTIONS

	Self	Spouse	Dependant	
Are you a Canadian citizen?	☐	☐	☐	Check box to indicate "Yes"
Do you authorize CRA to provide your information to Elections Canada for the National Register of Electors?	☐	☐	☐	Check box to indicate "Yes" Only Canadian citizens are eligible.
Are you a U.S. citizen?	☐	☐	☐	Check box to indicate "Yes" You will be required to file U.S. tax returns. See Helena at CAN-AM International Tax Services Inc.
Are you a citizen of any other country?	☐	☐	☐	Check box to indicate "Yes" Please indicate country:
Direct Deposit – of refunds or credits: This remains in place at CRA unless changed or revoked/per your instructions	☐	☐	☐	Attach void cheque if you want to register or change a previous direct deposit designation.
Have you registered for CRA's "My Account" online service?	☐	☐	☐	Check box to indicate "Yes" This means you have created a secure log-in to your tax account on the CRA website.
Have you previously registered for CRA's online mail service?*	☐	☐	☐	Check box to indicate "Yes" Only "My Account" registrants are eligible. This means your will receive notifications by email to check your account. Paper mail will NOT be sent.

***Our office does not register taxpayers for CRA's online mail services unless you make a specific request.**

☐ **Check here if want us to register your email address to CRA for the online mail service.**

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Forms for Signature / Canada Revenue Agency (CRA) Documents

	Self	Spouse	Dependant	Documents Required
Sign form T183 Information Return for Electronic Filing *	☐	☐	☐	MANDATORY authorization for efile - **Sign Part "D" only** KCPC Efile Authorization 2018
Sign Foreign Property Declaration–over $100,000 in property or investments	☐	☐	☐	MANDATORY form for signature by ALL taxpayers Foreign Reporting Declaration 2018
Provide Notice of assessment for 2017 and any Notices of reassessment	☐	☐	☐	Attach copy of any notices from CRA received in 2018 and 2019
Provide 2018 Installment payments	☐	☐	☐	Indicate amount remitted to CRA: Or attach early 2019 installment notice.
New Clients:				
-Sign T1013 Authorizing a Representative	☐	☐	☐	Please complete and sign both forms, if not previously submitted: Authorizing a Representative
-Sign Engagement Letter – outlining our mutual responsibilities to each other	☐	☐	☐	Engagement Letter
-Provide copies of prior tax returns – three years, if possible	☐	☐	☐	Attach copies of all available schedules, to ensure carry-forward balances.

***Our office does not make changes to parts "F" and "G" of the T183 form unless specifically requested.**

☐ **Check here if you want to discuss the T183 Information Return options with us.**

Handy links for Koroll forms!
Tax Worksheets

Quick link to the portal!
Portal Login

Don't forget we have other great ways to stay in touch!
For up-to-date tax advice
Subscribe to our Blog

NEW RULES FOR 2018

Tax On Split Income (TOSI)

Have you received ANY income from a family business or trust?

Please contact us for further information: info@koroll.ca

To determine if TOSI applies to your situation, we may need to ask you a series of questions about the nature of the income, the business structure, and your family relationship.

We love seeing you in person!
Please gather your tax documents (include signed forms) and deliver to:

KOROLL & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS
PROFESSIONAL CORPORATION
38 Prospect Street, Newmarket ON L3Y 3S9

For your convenience we also accept your tax info by mail, courier, fax and online portal.
For a secure Portal log-in, please email:
portal@koroll.ca

We are available for any questions at:

Newmarket 905-898-4231 Fax 905-898-3760
Toronto 416-969-8118 Email info@koroll.ca

To ensure the timely preparation and efiling of your tax return, we appreciate receiving all of your information by **March 25, 2019** if possible

Employment Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Employment or commission income	☐	☐	☐	T4 or T4A
Employment and commission expenses	☐	☐	☐	T2200 or TL2 signed by employer - MANDATORY Details of expenses plus vehicle log if applicable Employment Expenses Worksheet 2018
Taxable benefits not reported on T-slips	☐	☐	☐	Provide details
Tips, casual labour	☐	☐	☐	Provide details such as cheque stubs, reports, lists
Employment Insurance (EI), WSIB or Social Assistance	☐	☐	☐	T4E, T5007 or other details
Annual union and professional dues	☐	☐	☐	Provide receipts
Disability Supports expenses to enable employment	☐	☐	☐	Indicate if disabled and provide receipts (see link to list at bottom of "Students" section)*
Apprentice or Tradesperson tools deduction	☐	☐	☐	Attach receipts
Owner/Managers: Shareholder income	☐	☐	☐	T5
Outstanding shareholder loan?	☐	☐	☐	Provide details
Registered for EI special benefits?	☐	☐	☐	Indicate date registered (MM/DD/YYYY)

Self-employment / Rental Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Business, Professional or Farming Income	☐	☐	☐	T5, T5013, Financial Statements and/or Self-employment Worksheet 2018
Internet business activities	☐	☐	☐	Provide list of top five websites and percentage of gross business income
Subcontractor or Other income	☐	☐	☐	T5018, T4A or other details
Refinancing of business with new or revised debt	☐	☐	☐	Provide documentation
Employment Insurance (EI), WSIB or Social Assistance	☐	☐	☐	T4E, T5007 or other details
Are you registered for EI special benefits?	☐	☐	☐	Indicate date registered (MM/DD/YYYY)
Rental Property or Rental Unit income	☐	☐	☐	Provide details of income and expenses, purchases and sales of property Rental Property Worksheet 2018
Vehicle and/or Home Office expenses	☐	☐	☐	Select and complete appropriate checklist for: Employment or Self-employment or Rental

☐ **Check here if want us to prepare and file your annual HST return – provide form from CRA**

Pensions / Retirement Income

	Self	Spouse	Dependant	Supporting Documents
Old Age Security and Canada Pension Plan benefits	☐	☐	☐	T4A(OAS), T4A(P)
Pension, retirement or annuity income	☐	☐	☐	T4A, T4A-RCA
Foreign pensions or other payments	☐	☐	☐	Provide details and source country
RRSP income	☐	☐	☐	T4RSP, T4RIF
Pension adjustments and reversals	☐	☐	☐	T4A, T10

☐ **Check here if you wish to split pension income with your spouse to reduce combined income tax**

Investment Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Interest, Dividends and other investments	☐	☐	☐	T5, T600
Mutual Funds and Trust income	☐	☐	☐	T3
Limited Partnership and Tax Shelters	☐	☐	☐	T5013, T101
Profit Sharing Plans	☐	☐	☐	T4PS
Labour Sponsored Funds, Securities	☐	☐	☐	T5006, T5008
Capital Gains and Losses in 2018	☐	☐	☐	Provide details of sales and purchase documentation Include annual statements from broker , if possible
NEW **Tax On Split Income (TOSI)** - Income from trusts or businesses that are related to you	☐	☐	☐	Indicate if any of your investment income (listed above) originates from a relative's business or trust. If so, you will need to answer additional questions.
Investment accounts closed during 2018	☐	☐	☐	Provide closing documents
Stock Options, Annuities, Royalties, Mortgage income	☐	☐	☐	Provide details
Carrying charges, Investment counsel fees, Interest for Limited Partnerships	☐	☐	☐	Interest on money borrowed to earn dividends and interest – provide details or reports
Allowable Business Investment Losses (ABIL) – satisfying certain conditions	☐	☐	☐	Provide details
Distributions or loans from foreign trusts	☐	☐	☐	Provide details
Foreign Property Reporting –over $100,000 in property or investments	☐	☐	☐	MANDATORY form for signature by ALL taxpayers Foreign Reporting Declaration 2018

RRSP / HBP / LLP

	Self	Spouse	Dependant	Supporting Documents
Registered Retirement Savings Plan (RRSP)contributions	☐	☐	☐	Attach official receipts/tax slips for 2018 and 2019 **Contribution deadline is March 1, 2019**
Home Buyer's Plan (HBP)	☐	☐	☐	Withdrawal details and repayments
Lifelong Learning Plan (LLP)	☐	☐	☐	Withdrawal details and repayments

Student Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Income from scholarships, grants or bursaries	☐	☐	☐	T4A
Expenses related to Research grants and Artist's Project grants	☐	☐	☐	Provide details
Tuition Fees: Federal credit available for post-secondary programs	☐	☐	☐	In Canada: T2202A (usually available from your student account at your school) Outside Canada: TL11
Examination Fees for profession and trades	☐	☐	☐	Attach detailed receipts
Interest paid on student loans	☐	☐	☐	Attach reporting slip
Disability Supports expenses to enable school attendance	☐	☐	☐	Indicate if disabled and provide receipts (see link to list at bottom of this section)*
Lived in Residence during 2017?	☐	☐	☐	⌫ Indicate in checkbox
Rent or Moving expenses?	☐	☐	☐	Please see section "Home Ownership / Renting / Moving" on Page 5

*A searchable list of eligible disability supports expenses is available on the CRA website:
Line 215 – Disability supports deduction

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Home Ownership / Renting / Moving

	Self	Spouse	Dependant	Supporting Documents
Did you sell your home or other property in 2018?	☐	☐	☐	Provide sale documents and year of acquisition Year you bought home:
Did you reside in your home for all of the years you owned it?	☐	☐	☐	If not, provide details of residency
If property not always your home:	☐	☐	☐	Provide details of purchase and capital upgrades
Did you buy a home in 2018?	☐	☐	☐	You may qualify for Home Buyers Tax Credit (HBTC)
Neither you or your partner owned a home in the preceding four years.	☐	☐	☐	Maximum credit of $750 per household. Please check all boxes that apply to determine eligibility.
OR You qualify for the Disability Tax Credit or bought for someone else who does.	☐	☐	☐	
AND The home that qualifies is in Canada.	☐	☐	☐	
Property Taxes paid	☐	☐	☐	Attach 2018 residence municipal tax bill showing payments made
Rent paid	☐	☐	☐	Attach receipt for rent showing full address of rental unit, landlord's name, number of months rented in 2018; rent paid, landlord's signature <u>or</u> copies of canceled cheques
Home Accessibility Tax Credit (Age 65+ or disabled and family members who live with them)	☐	☐	☐	Maximum credit is $1,500.00 (for $10,000 in expenditures toward home improvements for seniors or disabled). Please attach receipts
Moving expenses – if moving more than 40km to new job or school	☐	☐	☐	Attach receipts, date of move and identify income earned at new location. Provide to/from addresses and address of new job or school

Family and Dependants

	Self	Spouse	Dependant	Supporting Documents
Dependants of any age – whether or not they live with you	☐	☐	☐	Complete list of dependants with names, SIN numbers, dates of birth and disability if applicable. Please use Dependants Fill-in Form for completeness
Canada Child Benefit (CCB)	☐	☐	☐	Eligibility is determined by your income level, number of children and where they reside
Caregiver amount	☐	☐	☐	Please indicate if you cared for a dependant of any age, and their income and address if not living with you
Child Care Expenses – separated by child	☐	☐	☐	Attach receipts
If cared for by an individual	☐	☐	☐	Provide name, SIN and address
Overnight summer camps	☐	☐	☐	Indicate number or weeks in residence
Adoption expenses	☐	☐	☐	Attach receipts
Alimony income – spousal support payments or separation allowances **received**	☐	☐	☐	Provide name of payer and amount received. Also, a copy of post-April 30, 1997 agreement (if changed or not previously provided)
Alimony expense – spousal support payments or separation allowances **paid**	☐	☐	☐	Provide name and SIN number of recipient. Attach agreement, election or court order if new or changed. Cancelled cheques may be requested by CRA

Medical Expenses

	Self	Spouse	Dependant	Supporting Documents
Medical expenses – prescriptions, dental, physiotherapy, vision care and more (see link to list at bottom of this section)*	☐	☐	☐	Attach receipts or summary of expenses separated by patient and provider. Include dependants under 18. Disabled dependants over 18 may qualify.
Medical travel expenses - over 40km	☐	☐	☐	Provide log of appointments and travel mileage. Reasonable meals and accommodations may qualify
Premiums paid to private health plans	☐	☐	☐	Box 85 on T4 or attach receipts
Reimbursements received?	☐	☐	☐	Subtract reimbursed expenses from medical claim
Premiums paid for medical travel plans	☐	☐	☐	Attach receipts
Fertility-related expenses - last ten years	☐	☐	☐	Attach receipts – claims can be made back to 2008
NEW Service Animals -provided by recognized training organizations	☐	☐	☐	Cost, care, travel and training credit available for **severe mental** and physical impairments - attach receipts
Disability Tax Credit (DTC) for you or dependant	☐	☐	☐	Must have a DTC in place or accepted by CRA If first time claim, attach T2201 signed by physician.
Nursing Home, Assisted Living or Attendant care expenses	☐	☐	☐	Eligible for DTC or letter from medical practitioner. Attach detailed receipts

*A searchable list of eligible medical expenses is available on the CRA website:
[Lines 330 and 331 – Eligible medical expenses you can claim on your tax return]

Other Expenses

	Self	Spouse	Dependant	Supporting Documents
Charitable donations	☐	☐	☐	Attach receipts - for both you and your spouse
Federal or Provincial political contributions	☐	☐	☐	Attach receipts.
Eligible Educator School Supply Tax Credit – for accredited teacher or early childhood educator	☐	☐	☐	Attach receipts Provide letter or certificate from employer
Volunteer Fire-fighter or Search & Rescue	☐	☐	☐	Provide details supporting over 200 hours volunteered
NEW Climate Action Incentive (CAI) -automatic for Ontario residents	☐	☐	☐	To qualify for additional credit, indicate if you live outside of a [Census Metropolitan Area (CMA)]
NEW Ontario Seniors Public Transit Tax Credit (OSPTTC)	☐	☐	☐	All public transit including single ride and disability transports – must be 65 or older on Dec 31, 2017 Receipts are required, even for single ride fares

Deadlines for Personal Taxes in 2019

Feb 28th Mailing of T4, T4A, T5 slips for 2018

Mar 1st RRSP deadline for contributions

Mar 15th First personal tax installment for 2019

Apr 1st Mailing of T3 and T5013 slips for 2018

Apr 1st Filing of T3 Trust returns for calendar year

Apr 30th Filing of 2018 Personal Income Tax Return

Apr 30th Payment of personal taxes owing for 2018

Jun 17th Filing of 2018 Tax Return for Self-employed

Jun 17th Second personal tax installment for 2019

Sep 16th Third personal tax installment for 2019

Dec 16th Final personal tax installment for 2019