

## 2018 個人報稅備忘指南 Canadian Personal Income Tax Return (T1) Checklist – 2018

報稅人  
Taxpayer : \_\_\_\_\_  
(Name) 姓名

配偶  
Spouse : \_\_\_\_\_  
(Name) 姓名

To assist us in the timely preparation of your 2018 personal income tax return, please complete the following questionnaire by checking those items relevant to your return and including relevant information, receipts, Canada Revenue Agency (CRA) slips, etc.

### **CRA is now levying penalties of up to 20% of income for unreported T-slips.**

If you wish us to confirm with CRA regarding the T-Slips they have in their records, please check off the box at page 1 of the enclosed 2018 T1 Engagement Letter. The additional fee for this work will be \$250 per person.

### **Did you sell or change the use of your home in 2018?**

You are now required to report the sale of your home with a completion date on or after January 1, 2018.

The consequence of not reporting the sale can render the entire gain taxable.

如閣下在2018年曾出售自住房，請務必向稅務局申報，才能享受自住房的增值稅豁免。

### **What's New for 2018 T1**

**Tax on split income (TOSI)** - As of January 1, 2018, TOSI may now also apply to amounts received by adult individuals from a related business. Any amounts subject to TOSI are subject to highest individual tax rate.

**Medical expense** – Eligible medical expenses now include a variety of expense related to service animals trained to assist patients with severe mental impairment.

**Donation and gifts (line 349)** - As of January 1, 2018, the first time donor's super credit has been eliminated.

**Employee home relocation loan deduction (line 428)** – As of January 1, 2018, this deduction has been eliminated.

**Public transit tax credit** - As of June 2017, the public transit tax credit has been eliminated.

**Tax-free savings account (TFSA)** – The amount that you can contribute to your TFSA for 2018 is \$5,500.

**Disability tax credit (DTC) certification** – As of March 22, 2018, nurse practitioners may certify eligibility of a person for the DTC.

**Investment tax credit (line 412)** - Eligibility for the mineral exploration tax credit has been extended to flow-through share agreements entered into before April 2019.

**Are you a U.S Citizen or Green Card holders living in Canada?**

**你是否美國人或美國居民或綠卡持有人？**

Regardless of where you reside, U.S. Citizens or Green Card holders have an ongoing obligation to declare and report worldwide income to the IRS. If you have permanently departed the U.S.A and have become full-time permanent residents of Canada, you are still required to file a U.S. tax return and report worldwide income to the IRS unless you have renounced their U.S Citizenship. The deadline for U.S. Citizens living in Canada and Green Card holders to file U.S. taxes is June 17, 2019.

If you are, please advise us at the commencement of our engagement.

**A. Personal Information ( 個人資料 )**

**Note : If this is the first time we prepare your tax return, please complete all of the personal information section. Otherwise, you need only update those portions of section which reflect any changes during the year.**

Address: \_\_\_\_\_ Tel. (office) : \_\_\_\_\_ Residence : \_\_\_\_\_

地址 \_\_\_\_\_ E-mail 電郵: \_\_\_\_\_

Date of Birth 出生日期: Self \_\_\_\_\_ Spouse 配偶\* : \_\_\_\_\_

Social Insurance Number 工咭號碼: \_\_\_\_\_ Spouse 配偶\* : \_\_\_\_\_

Residency (Province/Territory 戶籍) on December 31, 2018: \_\_\_\_\_ Currently : \_\_\_\_\_

Date of Arrival / Departure : \_\_\_\_\_ #Exit Form T1161 : \_\_\_\_\_

入境 / 離境日期

Marital Status 婚姻狀況 : \_\_\_\_\_ Dependents (number of) 受贍養者數目: \_\_\_\_\_

2018 Total Income : Self \$ \_\_\_\_\_ Spouse 配偶\* : \$ \_\_\_\_\_

(Line 150 of T1)

2018 Net Income of spouse if we do not prepare T1 for her / him : \$ \_\_\_\_\_

	<u>Dependent's Name</u> 受贍養者姓名 (例如父母,親屬,子女等)	<u>Relation</u> 關係	<u>S.I.N.</u> 工咭號碼	<u>Date of Birth</u> 出生日期	<u>Infirm/Disable</u> 殘疾	<u>Income</u> 收入
1.					Yes/No	
2.					Yes/No	
3.					Yes/No	

\* Spouse includes common -law partner, including same-sex

**B. Employment Income (工作收入)**

- Employment income 工資
- Foreign employment income 海外工資
- If commission salesman (佣金收入)
- If claiming Employment expenses (職工支出)

- T4 slips
- details
- details of expenses (e.g. travel, entertainment, promotion)
- claiming automobile expenses, form T2200; details of expenses; cost of car or UCC at beginning of year

**Reference**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### C. Investment Income and Capital Gains (投資收入及資產收益或虧損)

- |   |  |       |
|---|--|-------|
| <input type="checkbox"/> Interest, dividend and capital gains income (利息, 股息及資產增值)  | <ul style="list-style-type: none"><li>• T5, T3, T5008 and T5013 slips</li></ul>  | _____ |
| <input type="checkbox"/> Foreign source income 海外收入(所得)   | <ul style="list-style-type: none"><li>• personal records and supporting documents and foreign tax assessment notice(s)<br/>提供明細資料及海外稅局單據</li></ul> | _____ |
| <input type="checkbox"/> If part-year resident 部份年度居民 (如: 新移民)  | <ul style="list-style-type: none"><li>• details of income and how much received prior to and subsequent to becoming Canadian resident</li></ul>    | _____ |
| <input type="checkbox"/> Stock dividend 配股股息  | <ul style="list-style-type: none"><li>• details of dividend 明細資料</li></ul>   | _____ |
| <input type="checkbox"/> Canada Savings Bonds accrued interest  | <ul style="list-style-type: none"><li>• T600, where applicable</li></ul>   | _____ |
| <input type="checkbox"/> Loan from private corporation (where taxpayer is shareholder)  | <ul style="list-style-type: none"><li>• provide details 明細資料</li></ul>   | _____ |
| <input type="checkbox"/> Details of disposition (actual and deemed upon departure from Canada) including: (賣出產業資料 - 實際或被稅法視為賣出) |  | _____ |
| <input type="checkbox"/> (a) description of property  |  | _____ |
| <input type="checkbox"/> (b) number of shares or face value of debt   |  | _____ |
| <input type="checkbox"/> (c) date acquired  |  | _____ |
| <input type="checkbox"/> (d) date sold  |  | _____ |
| <input type="checkbox"/> (e) proceeds on disposition  |  | _____ |
| <input type="checkbox"/> (f) outlay and expenses on disposition   |  | _____ |
| <input type="checkbox"/> (g) adjusted cost base (acquisition cost)  | <ul style="list-style-type: none"><li>• prior year(s) T1(s) or form T657</li></ul>   | _____ |
| <input type="checkbox"/> Past capital gains exemption claimed   | <ul style="list-style-type: none"><li>• statement from CRA</li></ul>   | _____ |
| <input type="checkbox"/> CNIL calculation (per CRA)   | <ul style="list-style-type: none"><li>• statement from CRA</li></ul>   | _____ |
| <input type="checkbox"/> List of capital assets and details such as:  |  | _____ |
| <input type="checkbox"/> (a) description of capital assets  |  | _____ |
| <input type="checkbox"/> (b) date acquired  |  | _____ |
| <input type="checkbox"/> (c) adjusted cost base (acquisition cost)  |  | _____ |
| <input type="checkbox"/> (d) capital gains election made in 1994  |  | _____ |
| <input type="checkbox"/> Security option benefits   |  | _____ |
| <input type="checkbox"/> Donation of share property 捐贈上市股票  |  | _____ |

### D. Self-employment Income (自僱收入)

- |   |  |       |
|---|--|-------|
| <input type="checkbox"/> If self-employed or partnership          | <ul style="list-style-type: none"><li>• financial statement of business</li></ul>  | _____ |
| <input type="checkbox"/> Business Income 生意經營收入                   | <ul style="list-style-type: none"><li>• <b>you may have to file T4A to report</b> payment to un-incorporated (self-employed) third-parties</li></ul> | _____ |
| <input type="checkbox"/> Use of office in home 家居辦公室支出            | <ul style="list-style-type: none"><li>• provide details 明細資料</li></ul>   | _____ |
| <input type="checkbox"/> Use of personal auto for business 汽車支出   | <ul style="list-style-type: none"><li>• provide details 明細資料</li></ul>   | _____ |
| <input type="checkbox"/> Premium for private health plan 私人保健計劃保費 | <ul style="list-style-type: none"><li>• provide details 明細資料</li></ul>   | _____ |
| <input type="checkbox"/> EI special benefits 僱員保險福利               |  | _____ |

### E. Pension Income ( 養老金收入 )

- |   |                  |       |
|---|------------------|-------|
| <input type="checkbox"/> Old Age Security pension 老人金                                     | • T4A(OAS) slips | _____ |
| <input type="checkbox"/> Canada Pension Plan 加拿大退休金                                       | • T4A(P) slips   | _____ |
| <input type="checkbox"/> Company pension receipt 私人公司退休金                                  | • T4A slips      | _____ |
| <input type="checkbox"/> Other pension receipts (e.g. foreign pension)<br>其他退休金           | • Details        | _____ |
| <input type="checkbox"/> RRSP withdrawals 註冊退休儲蓄計劃提取                                      | • T4RSP slips    | _____ |
| <input type="checkbox"/> RRIF payments 註冊退休收入基金   | • T4RIF slips    | _____ |
| <input type="checkbox"/> Rollover of RRSP to registered disability<br>savings plan (RDSP) |                  | _____ |

### F. Rental Income ( 租務收入 )

- Statement of rental operations for each property including:  
每一座房地產的租務明細資料, 包括
- (a) acquisition cost and related information if first year 買入價等資料
  - (b) additions during the year
  - (c) disposals during the year
- indicate personal use portion 如有自用,提供自用部份比率
- indicate ownership interest percentage (partnership or joint ownership), name(s) of other owners  
如與他人合買, 提供業權比率及其他業主名字

**Did you purchase a residential rental property during 2018? A GST/HST rebate may be available.  
如在2018年度購買住宅物業作租務用途, 已繳付的GST/HST或可獲退還。**

### G. Other Income ( 其他收入 )

- |   |   |       |
|---|---|-------|
| <input type="checkbox"/> Employment insurance benefits 失業金                        | • T4U slips                                     | _____ |
| <input type="checkbox"/> RRSP withdrawal(s) 提取 RRSP                               | • T4RSP slips                                   | _____ |
| <input type="checkbox"/> RRIF payments RRIF 收入                                    | • T4RIF slips                                   | _____ |
| <input type="checkbox"/> Deferred profit sharing payments<br>遞延利潤計劃               | • T4A slips                                     | _____ |
| <input type="checkbox"/> Scholarships, bursaries, etc. 獎學金                        | • T4A slips                                     | _____ |
| <input type="checkbox"/> Trust income 信託收入  | • T3 slips                                      | _____ |
| <input type="checkbox"/> Alimony, maintenance payments 贍養費                        | • Provide details 明細資料                          | _____ |
| <input type="checkbox"/> Retiring allowance 退休津貼                                  | • T4A slips                                     | _____ |
| <input type="checkbox"/> Property income 物業收入                                     | • Transferred from spouse and minor<br>children | _____ |
| <input type="checkbox"/> Universal childcare benefits (repayments)<br>綜合兒童補助金(還款) | • RC62  | _____ |

### H. Deductions and Tax Credits ( 扣減項目及稅務津貼 )

**For example:**

- |   |  |       |
|---|--|-------|
| <input type="checkbox"/> RRSP 退休儲蓄供款  | • attach receipts                                | _____ |
| <input type="checkbox"/> professional and union dues 工會費                      | • attach receipts                                | _____ |
| <input type="checkbox"/> interest expense on funds for investments<br>投資借貸的利息 |  | _____ |
| <input type="checkbox"/> moving expenses 因工作而搬家費用                             |  | _____ |
| <input type="checkbox"/> alimony, maintenance 贍養費                             | • provide court order if first year<br>deduction | _____ |

<input type="checkbox"/> donations / (charitable & political) 慈善捐贈	• attach receipts	
<input type="checkbox"/> medical expenses (including private health service plans and medical intervention to conceive a child, and excluding cosmetic procedures unless required for medical purposes) paid for yourself and dependents, greater than 3% of net income. 醫療費用 (非美容)	• attach receipts	
<input type="checkbox"/> accounting fees 會計師費		_____
<input type="checkbox"/> investment counsel fees 投資顧問費		_____
<input type="checkbox"/> tradesperson's tools expenses 技術維修行業僱員的工具支出		_____
<input type="checkbox"/> 1st time home buyer's tax Credit available for home purchases made after Jan 27, 2009 家庭首次置業扣減額	• Details relating to home acquired by 1st time home buyer	_____
<input type="checkbox"/> If you received U.S. Social Security benefits, you may be eligible to claim a deduction of 50% of the benefits received 美國社會保障福利扣減額		_____
<input type="checkbox"/> Volunteer firefighters' amount, you may be eligible to claim an amount of \$3,000. 志願消防員扣減額		_____
<input type="checkbox"/> Eligible educator teaching supplies, you may be eligible to claim an amount of \$1,000. 合資格教育者教學用品扣減額		_____
<input type="checkbox"/> Home accessibility expenses, you may be eligible to claim a maximum of \$10,000. 家居無障礙支出扣減額		_____

**Deductions and tax credits for those with children and dependants:**

<input type="checkbox"/> caregiver amount 照顧親人扣減額		_____
<input type="checkbox"/> medical expenses for other dependents	• attach receipts	_____
<input type="checkbox"/> child care expenses 保姆或照顧兒女支出	• attach receipts	_____
<input type="checkbox"/> If you were a single parent, you can choose to include all Universal Child Care Benefits (UCCB) amounts you received in the income of a dependent 兒童保健福利		_____
<input type="checkbox"/> Adoption expenses (max. \$15,670 per child) 領養兒童支出	• attach receipts	_____

### Deductions and tax credits for students:

- |   |                       |       |
|---|-----------------------|-------|
| <input type="checkbox"/> tuition fees 学费  | • attach T2202A/TL11A | _____ |
| <input type="checkbox"/> examination fees may qualify for the tuition amount 考試費  | • attach receipts     | _____ |
| <input type="checkbox"/> interest expense on student loan 學生貸款利息  | • attach statement    | _____ |
| <input type="checkbox"/> Post-secondary research programs and scholarships and bursaries received for occupational skills courses may be eligible for scholarship exemption and education amount 高等教育研究計劃 |                       | _____ |

### I. Foreign Assets 海外資產申報

- Report details for 2018 of:
- ownership /holding of foreign property at any time in 2018 with a total “cost” of more than CAN\$ 100,000  
海外資產成本總值超逾加幣十萬元
  - Beneficiaries of non-resident trusts 海外信托受益人
  - Loans and transfers to non-resident trusts 貸款或資產轉移給海外信託
  - Ownership of an interest in a foreign private company 海外有限公司股份

Further detail on each of the above categories: 上述各類別的詳細說明:

- ✓ Maximum cost during the year 年內海外資產最高成本價
- ✓ Total cost at December 31, 2018 海外資產在2018年12月31日的總成本
- ✓ Income (loss) during the year 年內海外資產收入 (虧損)
- ✓ Gain (loss) on disposition during the year 年內出售海外資產的收益 (虧損)

### J. Prior year tax return and tax installments 上年度資料

- Prior year tax return (T1) and Notice of (Re)Assessment 上年度評稅單
- Amount of tax installments made \$ \_\_\_\_\_ (CRA statement, where applicable)  
2018年預繳稅款

**If direct deposit is requested, please provide us your bank account information and a "void" cheque  
如指示稅局'直接入帳', 請提供銀行資料及'作廢'支票乙張**