

2021 Canadian Personal Income Tax Return (T1) Checklist

2021 個人報稅備忘指南

報稅人

Taxpayer : _____

(Name) 姓名

配偶

Spouse : _____

(Name) 姓名

To assist us in the timely preparation of your 2021 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.

Did you sell or change the use of your home in 2021?

You are now required to report the sale of your home with a completion date on or after January 1, 2021.

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

如閣下在2021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 2021 T1

Electronic notice of assessment or reassessment for electronic filers - Sometime in 2022, CRA will start switching to electronic notices of assessment or reassessment issued through My Account when you file your income tax return.

Amounts received related to COVID-19 - If you received federal, provincial, or territorial government COVID-19 payments such as Canada Recovery Benefit (CRB), Canada Recovery Sickness Benefit (CRSB), or Canada Recovery Caregiving Benefit (CRCB), you will receive a T4A slip. These slips are also available in My Account.

Other employment expenses - If you worked from home in 2021 due to COVID-19, you may be able to claim certain employment expenses.

Federal COVID-19 benefits repayment - if you repaid federal COVID-19 benefits (CERB, CESB, CRB, CRCB, or CRSB) in 2021 that was received in 2020, the amount repaid will be reported in box 201 or your T4A or T4E slip. You can choose to claim a deduction for the repayment in the year the benefit was received or the year of repayment.

Climate action incentive - The government has announced its intention to deliver the Climate Action Incentive (CAI) as a quarterly benefit. If you are eligible, you will automatically receive your CAI payments four times a year beginning July 2022. To receive your payment, you must file a return even if you received no income during the year.

Zero-emission vehicles - The definition of zero-emission vehicle has changed for vehicles acquired after March 1, 2020. Zero-emission vehicles used for self-employment are still eligible for the temporary enhanced CCA if the vehicle was subject to prior CCA as long as it was not acquired on a tax-deferred "rollover" basis or acquired from a non-arm's length person or partnership.

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

Mineral exploration tax credit for flow-through share investors - This investment tax credit is extended for an additional 5 years to March 31, 2024.

Tax-free savings account (TFSA) - The amount that you can contribute to your TFSA for 2021 is \$6,000.

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 April 18, 2022.

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, 2021: _____ Currently : _____

Date of Arrival / Departure : _____ #Exit Form T1161 : _____

入境 / 離境日期

Marital Status 婚姻狀況: _____ Dependants (number of) 受贍養者數目: _____

2021 Total Income : Self \$ _____ Spouse 配偶*: \$ _____

(Line 150 of T1)

2021 Net Income of spouse if we do not prepare T1 for her / him : \$ _____

	<u>Dependant'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)**Reference**

- | | | |
|---|---|-------|
| <input type="checkbox"/> Employment income 工資 | · T4 slips | _____ |
| <input type="checkbox"/> Foreign employment income 海外工資 | · details | _____ |
| <input type="checkbox"/> If commission salesman (佣金收入) | · details of expenses (e.g. travel, entertainment, promotion) | _____ |
| <input type="checkbox"/> If claiming Employment expenses (受僱支出) | · claiming automobile expenses, form T2200/T2200S; details of expenses; cost of or UCC at beginning of year | _____ |

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) | · T5, T3, T5008 and T5013 slips | _____ |
| <input type="checkbox"/> Foreign source income 海外收入(所得) | · personal records and supporting documents and foreign tax assessment notice(s)
提供明細資料及海外稅局單據 | _____ |
| <input type="checkbox"/> If part-year resident 部份年度居民 (如: 新移民) | · details of income and how much received prior to and subsequent to becoming Canadian resident | _____ |
| <input type="checkbox"/> Stock dividend 配股股息 | · details of dividend 明細資料 | |
| <input type="checkbox"/> Canada Savings Bonds accrued interest | · T600, where applicable | |
| <input type="checkbox"/> Loan from private corporation (where taxpayer is shareholder) | · provide details 明細資料 | |

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

- 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)
 - (a) description of property _____
 - (b) number of shares or face value of debt _____
 - (c) date acquired _____
 - (d) date sold _____
 - (e) proceeds on disposition _____
 - (f) outlay and expenses on disposition _____
 - (g) adjusted cost base (acquisition cost) · prior year(s) T1(s) or form T657 _____
- Past capital gains exemption claimed · statement from CRA _____
- CNIL calculation (per CRA) · statement from CRA _____
- List of capital assets and details such as:
 - (a) description of capital assets _____
 - (b) date acquired _____
 - (c) adjusted cost base (acquisition cost) _____
 - (d) capital gains election made in 1994 _____
- Security option benefits _____
- Donation of share property 捐贈上市股票 _____

D. Self-employment Income (自僱收入)

- If self-employed or partnership · financial statement of business _____
- Business Income 生意經營收入 · you may have to file T4A/T2125 to report payment to un-incorporated (self-employed) third-parties _____
- Use of office in home 家居辦公室費用 · provide details 明細資料 _____
- Use of personal auto for business 汽車費用 · provide details 明細資料 _____
- Premium for private health plan 私人醫療健計劃保費 · provide details 明細資料 _____
- EI special benefits 僱員保險福利 _____
- Canada Emergency Wage Subsidy (CEWS) _____
- Canada Emergency Rent Subsidy (CERS) _____
- Canada Recovery Hiring Program (CRHP) _____
- CEBA loan receipts eligible for debt forgiveness _____

E. Pension Income (養老金收入)

- Old Age Security pension 老人金 · T4A(OAS) slips _____
- Canada Pension Plan 加拿大退休金 · T4A(P) slips _____
- Company pension receipt 私人公司退休金 · T4A slips _____
- Other pension receipts (e.g. foreign pension) 其他退休金 · Details _____
- RRIF payments 註冊退休收入基金 · T4RIF slips _____
- Rollover of RRSP to registered disability 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 NEW residential rental property during 2021? A GST/HST rebate may be available.
如在2021年度曾購買全新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)

Employment insurance benefits 失業金

· T4U slips

RRSP withdrawals 註冊退休儲蓄計劃提取

· T4RSP slips

Deferred profit sharing payments

· T4A slips

遞延利潤計劃

Scholarships, bursaries, etc. 獎學金

· T4A slips

Trust income 信託收入

· T3 slips

Alimony, maintenance payments 贍養費

· Provide details 明細資料

Retiring allowance 退休津貼

· T4A slips

Property income 物業收入

· Transferred from spouse and minor children

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

For example:

RRSP 退休儲蓄供款

· attach receipts

professional and union dues 工會費

· attach receipts

interest expense on funds for investments

投資借貸的利息

moving expenses 因工作而搬家費用

alimony, maintenance 贍養費

· provide court order if first year

deduction

donations / (charitable & political) 慈善捐贈

· attach receipts

medical expenses (including private health service plans, service animals for patients with severe mental impairment, and medical intervention to conceive a child, and excluding cosmetic procedures unless required for medical purposes) paid for yourself and dependants, greater than 3% of net income. 醫療費用(非美容)

· attach receipts

accounting fees 會計師費

investment counsel fees 投資顧問費

tradesperson's tools expenses 技術維修行業僱員的工具支出

1st time home buyer's tax credit available for home purchases made after Jan 27, 2009

· Details relating to home acquired by 1st time home buyer

家庭首次置業扣減額

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

- 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
- Volunteer firefighters' amount, you may be eligible to claim an amount of \$3,000. 志願消防員扣減額
- 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
- 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:

- caregiver for impaired dependant 照顧殘障親人扣減額
- medical expenses for other dependants · attach receipts
- child care expenses 保姆或照顧兒女支出 · attach receipts
- Adoption expenses (max. \$16,563 per child) 領養兒童支出 · attach receipts

Deductions and tax credits for students:

- tuition fees 學費 · attach T2202A/TL11A
- examination fees may qualify for the tuition amount 考試費 · attach receipts
- interest expense on student loan · attach statement
- 學生貸款利息
- 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 2021 of:
- ownership /holding of foreign property at any time in 2021 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, 2021 海外資產在2021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) 2021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