



# 2020 Personal Income Tax Checklist

PERSONAL INFORMATION		SPOUSE INFORMATION (IF APPLICABLE)		
Name: _____		Name: _____		
<b>IF WE PREPARED YOUR 2019 RETURN, PLEASE COMPLETE THIS SECTION ONLY WITH ANY CHANGES</b>				
SIN: _____ DOB: (YY/MM/DD) _____		SIN: _____ DOB: (YY/MM/DD) _____		
Phone: _____		Phone: _____		
Email: _____		Email: _____		
Are you a Canadian Resident? <input type="checkbox"/> Yes <input type="checkbox"/> No		Are you a Canadian Resident? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Are you a US Resident? <input type="checkbox"/> Yes <input type="checkbox"/> No		Are you a US Resident? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Entry into Canada: (YY/MM/DD)		Entry into Canada: (YY/MM/DD)		
Address: _____		City: _____ Postal Code: _____		
Marital Status: <input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Common Law <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed				
Did your marital status change from last years return? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Spouse's Net Income: (if we are not preparing a tax return for your spouse/marital status changed) \$ _____				
<b>DEPENDENT(S)</b>				
Name	SIN	DOB (YY/MM/DD)	Relationship	Net Income (if we are not doing)
<b>CANADA REVENUE AGENCY</b>				
If you haven't already done so, register with the Canada Revenue Agency (CRA)'s My Account in order to check your RSP/RRSP limit, register for direct deposit, view the status of your return and much more				

**DID YOU SELL YOUR PRINCIPAL RESIDENCE IN 2020?** Additional information required on page 2  Yes\*  No

**DID YOU WORK FROM HOME DUE TO THE COVID-19 PANDEMIC AND WISH TO CLAIM DEDUCTIONS FOR HOME OFFICE EXPENSES?** (Mar 15 – Dec 31) Additional information available on page 3  Yes\*  No

If yes, select method  Flat Rate Method (enter information below)

\_\_\_\_\_ # of days worked from home with the period (maximum 200)

X \$2 (temporary flat rate amount)

= \$ \_\_\_\_\_ Amount of your claim (maximum \$400)

Detailed Method (Completed/signed copy of T2200s from employer required)

FOREIGN ASSET DISCLOSURE		
Did you own foreign investment assets either inside or outside Canada with a cost base at any time of the year that exceeded \$100,000 Canadian?		
This includes:	<ul style="list-style-type: none"> <li>• Income earned on foreign property (ie. Rental)</li> <li>• Interest from a non-resident trust</li> <li>• Interest in offshore mutual funds</li> <li>• Bonds from foreign countries</li> </ul>	<ul style="list-style-type: none"> <li>• Money in foreign bank accounts</li> <li>• Shares in a foreign corporation (ie. Apple)</li> </ul>
* RRSPs & TFSAs are exempt		
<b>PLEASE HAVE EACH ADULT ANSWER THIS QUESTION AND SIGN BELOW</b>		
<input type="checkbox"/> Yes <input type="checkbox"/> No	Name: _____	Signature: _____
<input type="checkbox"/> Yes <input type="checkbox"/> No	Name: _____	Signature: _____

Please send all supporting documentation through our secure file transfer portal: <https://dtcpa.ca/#secure>

We will be sending you an electronic version of your personal taxes via secure mail transfer



# 2020 Personal Income Tax Checklist

Please check all that apply to you/your spouse and provide supporting documents

## INCOME

### Tax Slips

- |  |  |
|--|--|
| <input type="checkbox"/> T4, Employment Income   | <input type="checkbox"/> T4A (OAS) - Old Age Security        |
| <input type="checkbox"/> T4(A), Other Employment Benefits, Scholarships, COVID-19 Relief Programs (CERB, CRB etc.) | <input type="checkbox"/> T4RSP - RRSP Income                 |
| <input type="checkbox"/> Other Employment Benefits   | <input type="checkbox"/> T4RIF - RIFF Income                 |
| <input type="checkbox"/> T4A (P) - Canada Pension Plan Benefits  | <input type="checkbox"/> T4E - Employment Insurance Benefits |
|  | <input type="checkbox"/> T5007 - WCB Benefits                |

### Investment

- |   |  |
|---|--|
| <input type="checkbox"/> T3, T5 - Interest and Dividend Income          | <input type="checkbox"/> T5013 - Limited Partnership Income                              |
| <input type="checkbox"/> T5008 - Statement of Security Transactions     | <input type="checkbox"/> Details of all capital gains/losses including Broker Statements |
| <input type="checkbox"/> Foreign Income                                 | <input type="checkbox"/> Sale of Real Estate   |
| <input type="checkbox"/> Annuities                                      |  |
| <input type="checkbox"/> Rental Income and Expenses (Airbnb, VRBO etc.) |  |

### Other

- |   |   |
|---|---|
| <input type="checkbox"/> Alimony Received       | <input type="checkbox"/> Self-Employment Income |
| <input type="checkbox"/> Scholarships/Bursaries |   |

### Business Details of Revenue & Expenses

- |   |  |
|---|--|
| <input type="checkbox"/> Farming/Fishing Income | <input type="checkbox"/> Self-Employment Commission Income |
| <input type="checkbox"/> Professional Earnings  |  |

## DEDUCTIONS & CREDITS

### Non-Refundable Credits

- |  |   |
|--|---|
| <input type="checkbox"/> Disability Tax Credit                             | <input type="checkbox"/> Medical Receipt – Less any reimbursements from insurance |
| <input type="checkbox"/> Are you a first-time home buyer?                  | <b>Request annual summaries from your pharmacist/practitioner</b>                 |
| <input type="checkbox"/> T2202 Tuition Fees/Education Credit for Dependant | <input type="checkbox"/> Eligible Educator School Supply Tax Credit (max \$1,000) |
| <input type="checkbox"/> Charitable Donations                              | <input type="checkbox"/> Eligible Tools for Tradesperson                          |
| <input type="checkbox"/> Canada Caregiver Amount                           | <input type="checkbox"/> NEW - Digital News Subscription Tax Credit (up to \$500) |

### Other Deductions

- |  |   |
|--|---|
| <input type="checkbox"/> RRSP Deductions                         | <input type="checkbox"/> Interest and Carrying Charges on Investments   |
| <input type="checkbox"/> Union/Professional Dues                 | <input type="checkbox"/> Investment Counsel and Accounting Fees   |
| <input type="checkbox"/> Alimony Paid (name, SIN, amount)        | <input type="checkbox"/> Child Care Expenses (Including camps – receipts required)  |
| <input type="checkbox"/> Home Buyers Plan - RRSP                 | <input type="checkbox"/> NEW - Canada Training Credit (Eligible training expenses, up to \$500)                           |
| <input type="checkbox"/> Lifelong Learning Plan - RRSP           | <input type="checkbox"/> Did you sell your principal residence? <input type="checkbox"/> Yes* <input type="checkbox"/> No |
| <input type="checkbox"/> Interest Paid on Student Loans          | If yes, Year purchased: _____   |
| <input type="checkbox"/> Deductible Legal Fees                   | Date of Sale: _____   |
| <input type="checkbox"/> Employment Expenses (Details required)  | Proceeds: _____   |
| <input type="checkbox"/> Moving Expenses (Full details required) |   |

### Other Expenses

- |  |   |
|--|---|
| <input type="checkbox"/> Political Contribution Receipts                 | <input type="checkbox"/> Home Accessibility Tax Credit (max \$10,000)   |
| <input type="checkbox"/> Capital Losses Carry Forward                    | <input type="checkbox"/> T2200 - Declaration of Conditions of Employment                                      |
| <input type="checkbox"/> Allowable Business Investment Loss              | <input type="checkbox"/> T2200s - Declaration of Conditions of Employment for Working at Home Due to COVID-19 |
| <input type="checkbox"/> Dependant Data (GST Credit & Child Tax Benefit) |   |



# 2020 Personal Income Tax Checklist

## Home Office Expenses For Employees – Changes to claiming work space in the home expenses

For your 2020 tax return, there are two options:

TEMPORARY FLAT RATE METHOD	DETAILED METHOD
<p>Applies to:</p> <ul style="list-style-type: none"> <li>✓ Eligible employees working from home in 2020 due to the COVID-19 pandemic (Mar 15 – Dec 31)</li> </ul> <p>With this method:</p> <ul style="list-style-type: none"> <li>✓ You can claim \$2 for each day you worked from home, up to a maximum of \$400</li> <li>✓ Your employer is not required to complete and sign Form T2200</li> </ul>	<p>Applies to:</p> <ul style="list-style-type: none"> <li>✓ Eligible employees working from home in 2020 due to the COVID-19 pandemic (Mar 15 – Dec 31)</li> <li>✓ Eligible employees required to work from home</li> </ul> <p>With this method:</p> <ul style="list-style-type: none"> <li>✓ You can claim the actual amounts you paid, supported by documents</li> <li>✓ You must have a completed and signed Form T2200S / Form T2200 from your employer</li> </ul>
<p>NOTE: If you were not required to work from home, but your employer provided you with the choice to work at home because of the COVID-19 pandemic, then the CRA will consider you to have worked from home due to COVID-19</p>	
<p><b>Eligibility Criteria</b></p>	
<p>To use this method, you must meet <b>all</b> of the following conditions:</p> <ul style="list-style-type: none"> <li>✓ You worked more than 50% of the time from home for a period of at least four consecutive weeks due to the COVID-19 pandemic (Days off, vacation, sick or other leave days do not count);</li> <li>✓ You are only claiming home office expenses;</li> <li>✓ Your employer did not reimburse you for all of your home office expenses</li> </ul> <p>This method can only be used for the 2020 tax year.</p> <p>You do not need to determine your expenses to calculate your claim for home office expenses.</p> <p>You are not required to keep documents to support your claim.</p>	<p>For employees required to work from home or employees who worked from home due to the COVID-19 pandemic.</p> <p>You are eligible to claim a deduction for the period you worked from home, if you meet <b>all</b> of the following conditions:</p> <ul style="list-style-type: none"> <li>✓ You worked from home due to the COVID-19 pandemic or your employer required you to work from home;</li> <li>✓ You were required to pay for expenses related to the work space in your home;</li> <li>✓ You worked more than 50% of the time from home for a period of at least four consecutive weeks;</li> <li>✓ Have a completed and signed Form T2200S or Form T2200 from your employer;</li> <li>✓ The expenses are used directly in your work during the period</li> </ul> <p>Note: You cannot claim any expenses that were or will be reimbursed by your employer. Keep a copy of Form T2200S or Form T2200, in case CRA requests to see it.</p>
<p><b>Expenses you can claim</b></p>	
<p>The temporary flat rate method is used to claim home office expenses that you paid like rent, electricity and internet access fees, as well as office supplies and cell phone minutes.</p> <p>If you use the temporary flat rate method, you cannot claim any other employment expenses (for example motor vehicle expenses).</p>	<p><b>All salaried employees and commission employees:</b></p> <ul style="list-style-type: none"> <li>✓ Electricity</li> <li>✓ Heat</li> <li>✓ Water</li> <li>✓ Maintenance and minor repair costs</li> <li>✓ Rent paid for where you live</li> <li>✓ Home internet access fees</li> <li>✓ Utilities portion (electricity, heat, and water) of your condominium fees</li> </ul> <p><b>Commission employees can also claim</b></p> <ul style="list-style-type: none"> <li>✓ Home insurance</li> <li>✓ Property taxes</li> <li>✓ Lease of a cell phone, computer, fax machine, etc. that reasonably relate to earning commission income</li> </ul>

For more information on working from home expenses, go to [canada.ca/cra-home-workspace-expenses](https://canada.ca/cra-home-workspace-expenses)

Please send all supporting documentation through our secure file transfer portal: <https://dtcpa.ca/#secure>

We will be sending you an electronic version of your personal taxes via secure mail transfer