

New for 2021

- If you are self-employed and received federal, provincial, or territorial government COVID-19 assistance for your business, such as the Canada Emergency Wage Subsidy (CEWS), Canada Emergency Rent Subsidy (CERS), Canada Recovery Hiring Program (CRHP) or Ontario Small Business Support Grant, you have to include these amounts in your business income or reduce your expenses by the amounts you received.
- If you received the CRB, you may have to repay all or part of the amount received if your net income after certain adjustments is **more than \$38,000**
- If you received federal, provincial, or territorial government COVID-19 benefit payments, such as the Canada Recovery Benefit (CRB), Canada Recovery Sickness Benefit (CRSB), or Canada Recovery Caregiving Benefit (CRCB), you will receive a T4A slip
- If you repaid federal COVID-19 benefits (CERB, CESB, CRB, CRCB, or CRSB) that you received in 2021, the amount repaid will be reported in **box 201** of your T4A slip or on your T4E

Canada Information - All Clients Must Provide

1. All information slips such as T4, T4A, T4A(OAS), T4A(P), T4E, T4RIF, T5 and other slips not included here. Taxable COVID-19 payments should be included in these slips, some payments were not taxable, and will not be shown on a tax slip. (If you are missing slips as of April 1, 2022, please let us know. We may be able to obtain these slips directly from the CRA).
2. Details of other income for which no T slips have been received such as:
 - Sale of your principal residence during the year
 - Business income and expenses including CEWS, CERS, and CEBA payments (worksheet available) – If expenses included in this information are also included elsewhere, please let us know so they're not double-counted
 - Rental income and expenses (worksheet available),
 - Sharing economy income (UBER, AirBnb, etc.)
 - Other employment income (tips, details on stock options, etc.)
 - Partnership income
 - Alimony, separation allowances
 - Pensions
 - Other investment income

Changes to Canadian Personal Taxes

- Scholarships, fellowships, bursaries
- Other income received (director fees, executor fees, etc.).

3. Details of other **unreimbursed** expenses such as:

- Employment-related expenses (worksheet available)
- Provide signed Form T2200/T2200S - Declaration of Conditions of Employment *
- If claiming vehicle expenses, also include a mileage log
- Interest on money borrowed to purchase investments
- Investment counsel fees
- Moving expenses - including costs of maintaining a vacant former residence
- Child care expenses
- Alimony, separation allowances
- Pension plan contributions
- Adoption-related expenses
- Disability supports expenses (speech, sight, hearing, learning aids for impaired individuals and attendant care expenses)
- Interest paid on qualifying student loans

COVID-19 Note:

If you were required to work from home during 2021 as a result of COVID-19, you may be eligible for a credit of up to \$500 (\$2/day) without a signed T2200S or further paperwork. If this applies, please let us know so we can claim this credit on your behalf. If you are instead claiming under the detailed method (detailed business use of home and specific expenses), a signed T2200S is required.

If you are reimbursed by an employer or other party for these expenses they may not also be claimed on your taxes.

4. Details of other investments such as:

- Real estate or oil and gas investments - including financial statements
- Labour-sponsored funds
- Bitcoin or other cryptocurrency transactions gains and losses (including swaps).

5. Details and receipts for:

- Registered Retirement Savings Plan (RRSP) contributions

Changes to Canadian Personal Taxes

- Tuition fees for both full-time and part-time courses for you or a dependant - including mandatory ancillary fees, and Forms T2202, TL11A, B, C and D where applicable,
 - Charitable donations (including registered journalism organizations)
 - Digital news subscriptions
 - Unreimbursed professional and union dues
 - Political contributions
 - Medical expenses for you or a dependent person(s) (including travel expenses and certain medical-related modifications to a new or existing home).
6. Details of capital gains and losses realized in 2021. This may be obtained in some circumstances, by contacting your investment advisor.
 7. Name, address, SIN, and the province of residence on December 31, 2021, if changed in the current year.
 8. Marital status – single, married, common-law, separated, divorced, or widowed.
 9. If we did not prepare personal tax returns for your spouse or common-law partner, please provide their return for tax planning and review.
 10. List of dependents/children - including their SIN, incomes, and birth dates.
 11. Details regarding Home Buyers' Plan and Lifelong Learning Plan withdrawals.
 12. Details of foreign property owned at any time in 2021 including cash, stocks, trusts, partnerships, real estate, tangible and intangible property, contingent interests, convertible property, etc.
 13. Details of income from, or distributions to, foreign entities such as foreign affiliates and trusts.

Changes to Canadian Personal Taxes

14. Details of your Pension Adjustment Reversal if you ceased employment and were in a Registered Pension Plan or a Deferred Profit-Sharing Plan. (T10 Slip).
15. Copy of any foreign tax returns filed (if we are not preparing them).
16. Internet Business Activities - If you have a business or professional income, and generate income through a website, please let us know.

Additional Information - New Clients Must Provide:

17. A listing or copy of receipts for significant capital assets purchased in the year that may appreciate in value.
18. Details of carry-forward amounts from previous years including donations.

Other Questions / Matters For All Clients:

19. Do you reside outside a census metropolitan area on December 31, 2021?
20. Were you a first-time home buyer in 2021?
21. Did you purchase a new construction home in 2021?
22. Are you disabled or are any of your dependents disabled? If so, provide Form T2201 - Disability Tax Credit Certificate.

Persons with disabilities also may receive tax relief for the cost of disability supports (e.g. sign language services, talking textbooks, etc.) incurred for the purpose of employment or education.

Changes to Canadian Personal Taxes

23. Are you the caregiver for any infirm family members?

24. Do you have official ties to the US (you or a parent are a US citizen, Green Card holder, or born in the US)?

25. Are you an aboriginal person?

26. Did you pay for any employee training courses?