Canadian tax document checklist

Canada edition

Send the groups that fit the client. Every line is one thing to upload; the note under it says why it matters, or where clients usually go wrong.

YOU AND LAST YEAR

- [ ] Your notice of assessment for last year's return
  It carries the RRSP deduction limit statement, the figure that decides how much of this year's contributions you can deduct.
- [ ] Any Form T1028 the CRA sent you since that notice
  The CRA may send it when your RRSP deduction limit changed after the notice, and sends it to Home Buyers' Plan and Lifelong Learning Plan participants.
- [ ] Last year's full return, if our firm did not prepare it
- [ ] Any letter from the CRA received during the year
- [ ] The date of any change in marital status, and your spouse's net income
- [ ] Direct deposit details, if they have changed

EMPLOYMENT AND BENEFITS

- [ ] A T4 from every employer you worked for during the year
  Most are sent by the end of February.
- [ ] T4A slips for pension, commission, fees or other income
- [ ] T4E for Employment Insurance benefits
  It is online in My Service Canada Account from about February 1; by mail it should arrive by mid-March.
- [ ] Form T2200, signed by your employer, if you are claiming employment expenses
  The employer completes and signs it; you keep it for six years rather than filing it.
- [ ] Receipts for any employment or home office expenses you are claiming

PENSIONS, RETIREMENT AND GOVERNMENT PAYMENTS

- [ ] T4A(P) for Canada Pension Plan benefits
- [ ] T4A(OAS) for Old Age Security
- [ ] T4RSP for any RRSP withdrawal
- [ ] T4RIF for RRIF income

- [ ] T4FHSA from each First Home Savings Account
- [ ] T5007 Statement of Benefits, if you received one

INVESTMENTS

- [ ] T5 slips for interest and dividends from each bank or broker
  Usually sent by the end of February.
- [ ] T3 slips for mutual fund and other trust income
  These usually arrive by the end of March, so a client who holds funds is rarely complete in February.
- [ ] T5013 slips for any partnership you invest in
  Like the T3, these can arrive at the end of March.
- [ ] T5008 slips for securities you sold or redeemed
  Box 20 may not be your adjusted cost base. You are expected to adjust it, so send your own cost records too.
- [ ] Your purchase records for anything sold where the cost is missing or unclear
- [ ] Foreign property records, if its total cost was over $100,000 at any time
  That brings in Form T1135, filed with the return.

RRSP AND FHSA

- [ ] RRSP contribution receipts for March to December of the year
- [ ] RRSP receipts for contributions in the first 60 days of this year
  The CRA warns these receipts can arrive later than other slips. Tell us the amounts if the receipt is not yet in.
- [ ] A record of each FHSA contribution, and the date you opened the account
  Schedule 15 is required in the year you open your first FHSA, even if you put nothing in.
- [ ] Any transfer between an RRSP and an FHSA
- [ ] Home Buyers' Plan or Lifelong Learning Plan repayments due this year

CHILDREN, EDUCATION AND CARE

- [ ] T2202 for each student in the family
  For a university outside Canada, the TL11 certificate takes its place.
- [ ] Child care receipts for the year
  Where an individual provided the care, the receipt must show their social insurance number.
- [ ] Which spouse has the lower net income, if you both paid for child care
  That spouse generally claims the deduction, on Form T778.
- [ ] Disability Tax Credit Certificate (Form T2201) details, if anyone in the family has one

MEDICAL COSTS AND DONATIONS

- [ ] Medical receipts for any 12-month period ending in the year
  Only the amount above 3% of net income, or a fixed dollar figure if lower, counts. The lower-income spouse usually claims, because the 3% is worked out on their income.
- [ ] Prescriptions or certificates that support any unusual medical claim
- [ ] Official donation receipts, including any from the last five years not yet claimed
  Donations can be claimed in the year or carried forward up to five years, and a spouse can claim them.
- [ ] Details of any shares or other property you donated, not only cash
  A gift of property with a capital gain brings in Form T1170.

HOME AND PROVINCIAL CREDITS

- [ ] Rent receipts, or your property tax bill, for the year
  Provincial credits use them. In Ontario, the Ontario Trillium Benefit is claimed on Form ON-BEN, filed with the return.
- [ ] Long-term care or designated student residence costs, if you paid them
- [ ] The sale price, date and costs of any home you sold during the year
  A sale of your principal residence must be reported on Schedule 3 and Form T2091(IND), or the exemption can be refused.
- [ ] Purchase documents for a home bought during the year

SELF-EMPLOYED AND RENTAL INCOME

- [ ] Income and expenses for your business, for the T2125
- [ ] Income and expenses for each rental property, for the T776
- [ ] Capital purchases for the business or rental, with invoices
- [ ] Vehicle log of business kilometres, if you claim vehicle costs

TAX ALREADY PAID

- [ ] Instalments paid during the year, with dates and amounts
  The CRA's February and August reminders show the amounts it suggested. What you actually paid is what counts.
- [ ] The instalment reminders the CRA sent in February and August
- [ ] Any balance you paid toward last year's return after filing
- [ ] Tax paid to another country on income from outside Canada

Supplied as-is, with no guarantee. This template is provided for general information only. It is not legal advice and it is not a substitute for it. Have your own legal adviser review it, and adapt it to your practice and your jurisdiction, before you use it with a client. FirmHello accepts no responsibility or liability for any use made of this document.