

February, 2023

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Dear Client:

ARE YOU READY FOR TAX TIME?

The May 1, 2023 deadline to file your 2022 personal income tax return is quickly approaching. As a result of changes in tax laws and the ever-increasing complexity in preparing personal tax returns, please gather your required tax information (as outlined in the attached 2022 Personal Tax Checklist) and submit them to us no later than **Monday April 3, 2023**.

How to get your tax documents to Lipton

You can deliver your documents to your Lipton LLP advisor in various ways. Documents can be scanned and emailed to your Lipton representative, or you can use our convenient, contactless, and secure electronic client portal.

Our online portal will allow you to deliver your 2022 personal tax documents to your trusted Lipton LLP adviser safely and conveniently. Simply navigate to our website at <https://www.liptonllp.com> using your preferred web browser and click on the “Client File Upload” to access our secure client portal. Our client portal is secure, convenient, and easy to use. Your documents are uploaded and delivered to your Lipton LLP advisor quickly and safely. We encourage you to use either email or our client portal for safe, contactless delivery of your personal tax documents.

Our offices are open if you prefer to drop off your documents. If you choose to drop your information off in person all slips pertaining to the tax return will be retained by Lipton LLP.

Electronic Filing

Tax preparers must electronically file tax returns (with limited exceptions). As a result, this year we will again be electronically filing (efiling) tax returns utilizing our state-of-the-art computer equipment. In addition to the mandatory requirement to efile, this process will help to ensure that your tax return is assessed as quickly and as accurately as possible. It eliminates the need to file a paper version of the return, as all necessary information is transmitted electronically. You only need to sign an authorization notice and engagement letter which we will provide to you (via private fax, email or in person). If you have any questions, please speak to your Lipton LLP advisor and they will discuss this further with you.

The CRA is now accepting electronic signatures. To facilitate the signing of your documents Lipton LLP is now offering electronic document signing to those clients who wish to take advantage of this new technology.

New for 2022 personal tax returns

1) Immediate expensing of capital assets

Immediate expensing is available for eligible capital assets acquired after January 1, 2022 that became available for use before 2025 by a self-employed Individual. The eligible assets/property can be immediately expensed up to limit of \$1.5 million per taxation year with the limit of \$1.5 million being shared by associated corporations, partnerships, and individuals.

2) Vehicles with an acquisition cost of \$34,000 on designated for immediate expensing

Where a motor vehicle is sold the proceeds of disposition will be adjusted based on a factor equal to the cost limit (\$34,000 for vehicles acquired after January 1, 2022) as a proportion of the actual cost of the vehicle. If the vehicle was not designated for immediate expensing the ordinary CCA and recapture rules apply to class 10.1.

3) Notice of Assessment

CRA will be starting the process of switching to electronic notices of assessment or reassessment in the year 2024.

4) Amounts received related to COVID-19

If you are self-employed and received federal, provincial, or territorial government COVID-19 assistance in 2022 for your business, such as the Canada Emergency Wage Subsidy (CEWS), Canada Emergency Rent Subsidy (CERS), Canada Recovery Hiring Program (CRHP) or Fish Harvester Benefit and Grant Program (FHBGP), you have to include these amounts in your business income or reduce your expenses by the amounts you received. A government loan, the loan is not taxable, but you have to include in your business income any portion of the loan that is forgivable.

If you repaid all or part of a federal COVID-19 benefits (CERB, CESB, CRB, CRCB, or CRSB) in 2022 received in the prior years, the amount repaid will be reported in box 201 of your T4A slip or on your T4E slip along with other employment insurance (EI) amounts repaid. If you received CRB and your net income is more than \$38,000 (after adjustments) you may need to repay all or part of the benefit received in 2022. You can choose to claim a deduction on your return for the repayment in the year that the benefit was received or in the year that the benefit was repaid. You may also choose to split the deduction between these two returns as long as the total deduction is not more than the amount repaid.

5) Canada workers benefit (CWB)

The CWB refundable tax credit is being issued to Canadians through their tax returns. It is now being proposed to make quarterly advance payments from July 2023 based on the prior year tax return if it was filed and assessed before November 1, 2022.

Please note that the legislation for this measure was not finalized at the time of writing this letter.

6) First-Time Home Buyers Tax Credit (FHBTC)

For the 2022 taxation year the amount used to calculate the FHBTC has been increased from \$5,000 to \$10,000 resulting in an increase in the non-refundable tax credit from \$750 to \$1,500.

7) Home Accessibility Tax Credit

For 2022 and subsequent taxation years, the annual expense limit has increased from \$10,000 to \$20,000. This may allow taxpayers to claim a tax credit of up to \$3,000.

8) Expansion of Eligible Medical Expenses

For the 2022 and subsequent tax years, eligible medical expenses have been expanded to include amounts paid to fertility clinics and donor banks in Canada in order to obtain donor or ova sperm to enable the conception of a child by the individual, spouse or common-law partner or surrogate mother on behalf of the withdrawal

9) Ontario Staycation tax credit

The Ontario Staycation tax credit is a one-time tax credit Ontarians can claim. Individuals who reside in Ontario can claim 20% of their stay in an Ontario hotel, cottage or campground in 2022 up to \$1,000 individually or \$2,000 as a family.

10) Ontario Senior's Home Safety Tax Credit

The Ontario Senior's Home Safety tax credit is temporary refundable tax credit available for the 2021 and 2022 taxation years. Ontario residents can claim tax credit of 25% of up to \$10,000 in eligible expenses per year for a senior's principal residence. The tax credit can be claimed if you are 65 years or older or living with a senior relative or will be living with a senior relative within 24 months from the end of the year. The renovation expenses would be eligible for tax credit if they improve safety and accessibility or help a senior to be more functional or mobile at home.

2022 Personal Tax Returns

1) Enhanced Canada Pension Plan/Quebec Pension Plan

The Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) are being gradually enhanced. This means that if you contribute to either the CPP or the QPP, you will receive improved benefits in exchange for making higher contributions. You can claim a deduction for your enhanced contributions to the CPP or QPP.

2) Canada Workers Benefit

The Canada workers benefit (CWB) strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit.

3) Home Buyers' Plan

The maximum amount you can withdraw from your registered retirement savings plan (RRSP) under the Home Buyers' Plan (HBP) is \$35,000 for withdrawals made after March 19, 2019. If you are not considered a first-time home buyer for the purposes of the HBP, and you experience a breakdown in your marriage or common-law partnership, you may be able to participate in the HBP after 2019 under certain conditions.

4) Zero-emission vehicles

If you are self-employed or claiming employment expenses, you may be able to claim capital cost allowance on zero-emission vehicles. Starting in 2019, there is a temporary enhanced first-year capital cost allowance of 100% for eligible zero-emission vehicles to a maximum of \$55,000. Eligible vehicles must be acquired after March 18, 2019 and become available for use before 2024. The enhanced allowance decreases if the vehicle becomes available for use after 2023 and before 2028.

5) Investment tax credit

Eligibility for the mineral exploration tax credit for an individual (other than a trust) has been extended to flow-through share agreements entered before April 2024.

6) Canada Caregiver Credit:

The CCC is available in respect of an individual's spouse or common-law partner, minor child or eligible relative who is dependent on the individual because of a mental or physical infirmity at any time in the year.

The CCC will be based on two amounts:

CCC Higher Amount:

A higher maximum amount of \$7,525 (in 2022) can be claimed by a caregiver in respect of each infirm dependant who is an eligible relative. This amount will be reduced dollar-for-dollar by the amount of the dependant's net income above \$17,670 (in 2022).

The dependant will not be required to live with the caregiver in order for the caregiver to claim the credit. However, a credit is not available in respect of a non-infirm individual over 65 years of age who resides with their adult child (caregiver).

CCC Lower Amount Plus Top-Up:

A lower maximum amount of \$2,350 for infirm dependants will remain as part of the following amounts:

- The maximum spouse or common-law partner amount;
- The maximum amount for an eligible dependant;
- The amount for infirm children under age 18 at the end of the tax year.

In cases where an individual claims an amount for an infirm spouse or common-law partner or an amount for an eligible dependant who is infirm, the individual must claim the CCC at the lower amount (maximum \$2,350 for 2022). Where this results in less tax relief than would be available if the CCC higher amount (maximum \$7,525 for 2022) were claimed instead, a top-up will be provided to offset this difference.

Note: the top-up does not apply with respect to an amount claimed for an eligible dependant who is age 18 or under at the end of the year.

The amounts and the net income threshold will be indexed to inflation after 2017.

11) Digital Subscription expenses

You can claim up to \$500 for amounts you paid in 2022 for qualifying subscription expenses. You must have paid the amounts to a qualified Canadian journalism organization (QCJO) that does not hold a licence to broadcast, for a digital news subscription to content that is primarily original news. Only the individual(s) who entered into the agreement for the subscription can claim the expenses. If you and another person can claim the same qualifying subscription expenses, you can split the claim for that digital news subscription expenses. However, the total amount of your claim and the other person's claim cannot exceed the maximum amount allowed for this credit.

12) Canada training credit (CTC)

You can claim the CTC for eligible tuition and other fees paid to an eligible educational institution in Canada for courses you took in 2022, or fees paid to certain bodies, in respect of an occupational, trade or professional examination taken in 2022, if all of the following apply:

- You were resident in Canada for all of 2022
- You were at least 26 years old and less than 66 years old at the end of the year
- You have a Canada training credit limit (CTCL) for 2022 on your latest notice of assessment or reassessment for 2021

You can claim up to whichever of the following is less:

- half of the fees claimed on your federal tuition or
- your CTCL for 2022

13) Disability tax credit (DTC) certification:

Nurse practitioners across Canada can certify the application form for the DTC.

14) Other employment expenses

You can claim certain expenses (including any GST/HST) you paid to earn employment income if the following two conditions apply:

- Your employment contract required you to pay them
- You did not receive an allowance for the expenses or the allowance you received is reported as income

If you worked from home in 2022 due to Covid-19, you may be able to claim work-space in the home expenses and supplies.

The new temporary flat rate method simplifies your claim for home office expenses. You are eligible to use this new method if you worked more than 50% of the time from home for a period of at least four consecutive weeks in 2022 due to the COVID-19 pandemic. You can claim \$2 for each day you worked from home during that period plus any additional days you worked at home in 2022 due to the COVID-19 pandemic. The maximum you can claim using the new temporary flat rate method is \$500 (250 working days) per individual.

You can use the detailed method to claim the home office expenses you paid for the period that you worked from home.

You are eligible to claim a deduction for home office expenses for the period you worked from home, if you meet all of the criteria:

- you worked from home in 2022 due to the COVID-19 pandemic or your employer required you to work from home
- you worked more than 50% of the time from home for a period of at least four consecutive weeks in 2022
- have a completed and signed Form T2200S or Form T2200 from your employer
- the expenses are used directly in your work during the period

The CRA has expanded the list of eligible expenses that can be claimed as work-space-in-the-home expenses to include reasonable home internet access fees.

Claiming home office expenses is complex. Please contact your Lipton LLP advisor to discuss more details.

Foreign Reporting Requirements

The government requires individuals to report their holdings of certain offshore (including U.S.) assets. Generally, this will apply to individuals who own offshore assets (other than personal use property) with a tax cost of more than \$100,000 Cdn at any time in the year. This information must be reported on your 2022 income tax return. There are substantial penalties for failing to disclose this information.

CRA allows a simplified reporting method for individuals who own foreign investments with a tax cost between \$100,000 and \$250,000 Cdn. The CRA requires taxpayers to indicate the type of foreign property held, the country to which the property relates and the income/loss and capital

gain/loss from dispositions in the year.

Foreign investments having a tax cost of more than \$250,000 will require more detailed information. The CRA requires taxpayers to include the name of the bank/entity holding the foreign funds, identify the foreign country to which the property relates, the income/loss and capital gain/loss from the particular property and maximum cost or fair market value (depending on the location of the investments) during the year and the cost or market value amount at year end.

Furthermore, if you and anyone related to you own 10% or more of a foreign corporation, you must report ownership as well as any transfers made to, or distributions received from certain foreign trusts in 2022 regardless of the amount.

Please inform us if these rules may apply to you.

How should you prepare?

1. Check that you have received all the information slips (T3, T4, T4A, T5, T4A(P), T4A(OAS), T4RRSP, T4RIF etc.) that you are expecting. It is important to note that the failure (even if accidental) to report an amount required to be included in income will result in an automatic penalty where there has been a previous failure to report an amount in a return of any of the three preceding taxation years. In some cases, a more severe penalty can be imposed. The CRA uses a computerized matching program to ensure that all tax slips issued are reported. Comparison of the 2022 slips to 2021 slips is an effective way to minimize the chance of any missing slips.
2. For stock market and cryptocurrency transactions during the year, including purchases and sales of bonds, income trusts and similar investment sand cryptocurrency, make sure that you have the broker's slips available. Note that for sales of investments which were purchased in prior years, original cost and return of capital information is required. For all other capital transactions, please provide us with similar information.
3. Where you are required under your employment contract to pay travel expenses in the performance of your duties away from the employer's place of business, you may be able to deduct expenses against employment income (e.g., commission salesmen) or claim a HST rebate (discussed further below), please summarize the relevant expenses by category. If you can deduct any employment-related expenses or claim the HST rebate, ensure that you obtain a completed Form T2200 from your employer. Please retain all supporting receipts and your automobile mileage log book for future reference. The Canada Revenue Agency has recently been actively reviewing these deductions where there is a shareholder /employee relationship with a corporation. Please contact your Lipton advisor to discuss any planning related to this deduction.
4. You must have appropriate receipts or other documentation to support various deductions and credits.

Deductions/credits for which receipts must be forwarded to us are:

- RRSP contributions
- medical expenses
- charitable donations or gifts (including donations of publicly traded securities)
- political contributions
- interest paid on student loans
- disability tax credit (Form T2201)
- child care expenses (see below)

- tuition fees (see below)
 - union or professional dues
 - moving costs (including mortgage interest for up to three months for a vacant former home)
 - investment counsel fees (excluding RRSP or RRIF)
 - alimony or separation payments (see below)
 - interest expense (see below)
5. If you, or any of your dependants, are taking post-secondary school courses on occupational skills courses, be sure to obtain a completed Form T2202 (tuition fees) and/or Form TL11A if the student is attending a foreign university.

Eligible tuition fees include:

Amounts paid to an educational institution, professional association, provincial ministry, or similar association to take an occupational, trade or professional examination:

- that must be taken to obtain professional status or to be licensed or certified to practice a profession or trade in Canada.
 - that include ancillary fees such as exam materials but not other costs such as travel, calculators, or computers.
 - that do not include admission tests to enter a program of study.
 - that are exam fees in excess of \$100 (similar to other tuition claims).
6. For child care expenses, please provide us with information regarding amounts paid, the payee, the address, and if applicable, the payee's social insurance number. The maximum amounts that can be claimed are \$8,000 for children under age of seven, to \$5,000 for children aged seven through 16 and \$11,000 for children who are eligible for the Disability Tax credit.
7. For alimony or separation payments, please provide us with a copy of the divorce or separation agreement or court order, and your spouse's/former spouse's name and social insurance number.
8. If you have incurred interest expense to earn income of any nature, please provide details. If possible, obtain from the lender(s) a letter setting out the date(s) and amount(s) of the original loan(s), the interest paid during 2022, the purpose of the loan(s) and the balance(s) outstanding at December 31, 2022.
9. If you had any investments in tax shelters, etc., please provide us with the relevant financial statements, income tax schedules and information slips (e.g., T5013, T101, T102).
10. If you lived in or maintained a residence for someone who was dependent on you by reason of mental or physical infirmity (except for a parent or grandparent whose age exceeds 65) or if you have a dependant with an impairment in physical or mental functions, the CCC may be available.
11. If you have disposed of any real property in 2022 (including your principal residence, cottage or a U.S. or other foreign property), please let us know and we can discuss the tax consequences
12. Tax instalments:

- a) Total tax instalments paid on account of 2022.
- b) The amount paid for your March 2023 instalment.

13. Quebec:

Please forward correspondence received from Revenue Quebec (if any) to us including the “Authorization for an Accredited Tax Preparer to Download Your Fiscal Data” form.

Pension Splitting:

These rules allow for a Pensioner to transfer up to 50% of “eligible pension income” to his/her spouse or common-law partner. This rule can result in a reduction of overall taxes payable for the married/common-law couple. Our tax return software will automatically do this calculation and ensure that the lowest possible taxes are paid. A joint election will need to be signed by both parties.

CRA Online Mail:

The CRA is now providing an online mail service. You will receive an email notification when you have CRA correspondence in your online account. If you wish to register for this service, please provide us with your email address.

If you have registered for on-line mail, you may be able to receive an express Notice of Assessment which will be delivered directly into our certified tax software shortly after your return is electronically filed.

2023 Instalments:

The Federal government mails notices in February 2023 informing individuals of the exact amount of their instalment payments for March 15, 2023, and June 15, 2023. Notices will also be sent in August 2023 for the instalments due on September 15, 2023, and December 15, 2023.

Any remaining 2023 tax liability will be due on April 30, 2024.

There are other methods to consider in determining the amount of instalment payments. We suggest that you contact us in order to determine which method is best for you.

HST Rebates:

You may qualify for a rebate of the HST you paid on certain business-related expenses if:

- You are an employee (e.g., earning commission income, salary, employed in forestry, the transportation industry or as a musician) whose employer is a HST registrant (i.e., the employer has a HST registration number and filed HST returns), or
- You are a member of a partnership that is a HST registrant, and you have filed an income tax return reporting your share of income from the partnership.

You will not qualify for a HST rebate if:

- Your employer was not a HST registrant.
- Your employer is a listed financial institution (e.g., a firm that was at any time during the

year a bank, an investment dealer, a trust company, an insurance company, a credit union, or a corporation whose principal business is the lending of money).

If the HST rebate applies to you, please speak to us so that we can arrange to prepare and include the rebate form with your T1 return.

Documents Checklist

In order to further assist you, we are pleased to include a documents checklist for you to complete and return to us with your tax information.

U.S. Tax and Information Filing Requirements

U.S. persons (including citizens and green card holders), regardless of where they live, as well as certain Canadian residents who dispose of real property in the U.S. and who have U.S. based investments must file U.S. tax returns and possibly other tax information forms. The penalties for non-filing can be punitive. The IRS has implemented a voluntary disclosure program with respect to non-filing U.S. citizens residing in Canada. If you think this situation may apply to you, please call us to discuss.

Yours very truly,

Lipton LLP

Chartered Professional Accountants
Licensed Public Accountants

2022 Personal Tax Checklist

To help you assemble your financial information for preparation of your income tax return, keep this checklist handy. The checklist should be completed and returned to us together with the financial information assembled.

(X) IF APPLICABLE TO YOU	PROVIDE
<input type="checkbox"/> Last year's Assessment Notice	Provide a copy
<input type="checkbox"/> Any reassessment notice(s) received during the year	Provide a copy
<u>Employment Income</u>	
<input type="checkbox"/> Regular earnings	All T4's or pay slips
<input type="checkbox"/> Odd jobs, tips	Pay slips, details
<input type="checkbox"/> Director's fees	T4's or details
<input type="checkbox"/> Profit sharing income	T4PS Slip
<input type="checkbox"/> Loans from employer	Full details
<input type="checkbox"/> Any other employment benefits	Full details
<u>Pension, Retirement, Annuity Income</u>	
<input type="checkbox"/> Old Age Security	T4A(OAS) slip
<input type="checkbox"/> Canada or Quebec Pension	T4A(P)
<input type="checkbox"/> Foreign (ex. US Social Security)	Details, foreign slips
<input type="checkbox"/> Employment (including retiring allow.)	T4A
<input type="checkbox"/> Registered Retirement Income Fund	T\$RIF
<input type="checkbox"/> Withdrawal from a RRSP	T4RSP slips, details
<input type="checkbox"/> Annuity Payments	Full Details, information slips
<input type="checkbox"/> Other	Details
<u>Investment Income</u>	
<input type="checkbox"/> Interest – savings account	T5 slips or passbooks
<input type="checkbox"/> Term deposits or GIC's	T5 slips or details
<input type="checkbox"/> Mutual fund investment income	T3 slips or statements
<input type="checkbox"/> Dividends – Canadian corporations	T5 slips
<input type="checkbox"/> Interest – Canada Savings Bonds	T5, T600 or T600C slips (Details if no slips – for accrual)
<input type="checkbox"/> Interest – joint account with spouse	Details of split
<input type="checkbox"/> Foreign interest or dividends	Foreign slips or details
<input type="checkbox"/> Interest – Treasury bills	Full details of transactions
<input type="checkbox"/> Royalty or other investment income	Details
<input type="checkbox"/> Partnership income	T5013
<input type="checkbox"/> Other	T5008 or other information
<u>Income from Self Employment</u>	
<input type="checkbox"/> General	Record of all revenues & expenses
<input type="checkbox"/> Assets purchased, sold during the year	Dates, descriptions, details
<input type="checkbox"/> Any partners	Name(s) and share(s)
<input type="checkbox"/> Salary paid to spouse	Details of work done
<input type="checkbox"/> Inventory	Value of closing inventory
<input type="checkbox"/> Accounts receivable, payable	List of each
<input type="checkbox"/> Any special elections in prior years	Details

2022 Personal Tax Checklist

(X) IF APPLICABLE TO YOU	PROVIDE
<u>Sale/Exchange of Investments</u>	
<input type="checkbox"/> Stocks, bonds, trust units	Transaction slips/details, broker statements (for any month with a transaction, plus for month of December), information circular (for takeovers, share exchanges, reorganizations, etc.)
<input type="checkbox"/> Cryptocurrency	Transaction details including the cost of purchase and proceeds of disposition
<input type="checkbox"/> Real estate and other properties	Sale documents, details of purchase
<input type="checkbox"/> Any properties gifted to others	Full details
<input type="checkbox"/> Elections in Prior Year(s)	Full details
<input type="checkbox"/> Prior year Reserves	Full details
<u>Rental Income</u>	
<input type="checkbox"/> General	Details of all revenue & expenses
<input type="checkbox"/> New properties	Purchase agreement & details
<input type="checkbox"/> Rental of part of residence	Details of split
<input type="checkbox"/> Change of use of rental property	Date and details
<input type="checkbox"/> Sale of rental property	Sale documents and details of purchase
<u>Other Income</u>	
<input type="checkbox"/> Employment Insurance Benefits	T4E slip
<input type="checkbox"/> WCB Benefits	T4, T5007, details
<input type="checkbox"/> Social assistance payments	Full details, slips
<input type="checkbox"/> Alimony or child support payments	Full details
<input type="checkbox"/> Scholarships, bursaries	Details, T4A slip(s)
<input type="checkbox"/> Universal Child Care Benefit	RC62 slip
<input type="checkbox"/> Other	Full details
<u>Employment Related Expenses</u>	
<input type="checkbox"/> General – required by employer to pay certain expenses	Form T2200 or T2200S
<input type="checkbox"/> Travel/Auto	Records of expenses and calculation of business mileage
<input type="checkbox"/> Sales expenses	Record of expenses
<input type="checkbox"/> Office in home	Form T2200 & details of area used and cost of home, including interest, taxes (Note: Mortgage interest is not deductible as an employment expense)
<u>Investment Expenses</u>	
<input type="checkbox"/> Borrow money to earn investment income	Record of amounts paid
<input type="checkbox"/> Borrowed on margin account (stocks)	Records from broker
<input type="checkbox"/> Accounting fees to record income	Details of charges
<input type="checkbox"/> Investment counsel and investment management fees	Details of charges
<input type="checkbox"/> Tax shelters	Purchase documents

2022 Personal Tax Checklist

(X) IF APPLICABLE TO YOU	PROVIDE
<u>Sale of Principal Residence</u>	
<input type="checkbox"/> Sale of principal residence	Record of adjustments for original purchase and disposition
<u>All Other Deductions and Credits</u>	
<input type="checkbox"/> Alimony or separation allowance paid	Record of payment & details
<input type="checkbox"/> Tuition fees for self or dependant over \$100 paid (post-secondary or occupational)	Official tax receipt(s), professional exam fees
<input type="checkbox"/> Registered Retirement Savings Plan	Official tax receipt
<input type="checkbox"/> Stocks/bonds rolled over into RRSP	Official tax receipt, details
<input type="checkbox"/> Donations to registered charities	Official tax receipt
<input type="checkbox"/> Unused prior year donations	Full details
<input type="checkbox"/> Amounts paid for childcare	Details of payments
<input type="checkbox"/> Medical expenses for any 12 month period ended in the tax year including private insurance (ie. Blue Cross, travel health insurance)	Receipts, details, pharmacy records
<input type="checkbox"/> Political Contributions paid	Official tax receipts
<input type="checkbox"/> Loss on shares of or loss on loans to a private company	Full details
<input type="checkbox"/> Disability Credit	Form T2201 (first year)
<input type="checkbox"/> Incurred disability support costs	Full details, Form T929
<input type="checkbox"/> Contribute to support of relative	Full details
<input type="checkbox"/> Parent or parents (over 65) live with you	Full details
<input type="checkbox"/> Non-resident dependants supported	Full details
<input type="checkbox"/> Oil & Gas, Mining investments	Full details
<input type="checkbox"/> Canadian Feature Films, Videos	Full details
<input type="checkbox"/> Adoption expenses	Full details
<input type="checkbox"/> Ontario Staycation tax credit	Full details
<input type="checkbox"/> Other, if not mentioned above	Full details
<u>Foreign Reporting Requirements</u>	
<input type="checkbox"/> Received any funds from a foreign trust after 1995, or have ever transferred or loaned property to a foreign trust	Full details – discuss situation
<input type="checkbox"/> Own over 1% of a foreign corporation or trust, and together with related parties own over 10%	Full details – discuss situation
<input type="checkbox"/> Owned assets outside Canada with a cost in excess of \$100,000 (Canadian funds) during year (excluding personal use assets)	Full details – discuss situation
<input type="checkbox"/> Owned cryptocurrency with more than a cost of \$100,000 (Canadian funds)	Full details – discuss situation
<u>Other Information</u>	
<input type="checkbox"/> Became or ceased to be a resident of Canada during the year	Date of status change
<input type="checkbox"/> Paid instalments of taxes	Record of amounts paid (T7DR)
<input type="checkbox"/> Dependant children	Provide full details – names, birthdays, details of income if any
<input type="checkbox"/> Marital status changed	Date and details. Note that you may be considered married if living common law
<input type="checkbox"/> Spouse	If we are not preparing a tax return for your spouse, provide full details of spouse's income for the year, SIN, birthdate etc.