

2019 CLIENT TAX ORGANIZER

This document is to assist both you and us in maintaining the accuracy and completeness of the information necessary to prepare your 2019 personal tax return and keeping our fees to a minimum. You may complete it once for your whole family, or provide copies for each family member, as desired. **Please answer each question carefully.**

Personal Information / Contact Details

	Self	Spouse/Common-law Partner
Full Name		
SIN Number		
Date of Birth		
Home Phone		
Cell Phone		
Work Phone		
Email Address		
Mailing Address		

If we are NOT preparing your partner's return, please provide: **Spouse Net Income (line 23600)**

	Self	Spouse	Dependant	Information Required
Marital Status at December 31, 2019	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Marital status: Date of Change (MM/DD/YYYY)
New family members or change to dependants in 2019	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	List names, dates-of -birth and SIN numbers OR Use Dependants Fill-in Form for completeness

CRA Registrations – MANDATORY QUESTIONS

	Self	Spouse	Dependant	
Are you a Canadian citizen?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes"
Do you authorize CRA to provide your information to Elections Canada for the National Register of Electors?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes" Only Canadian citizens are eligible.
Are you a U.S. citizen?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes" You will be required to file U.S. tax returns. See Helena at CAN-AM International Tax Services Inc.
Are you a citizen of any other country?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes" Please indicate country:
Direct Deposit – of refunds or credits: This remains in place at CRA unless changed or revoked/per your instructions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach void cheque if you want to register or change a previous direct deposit designation.
Have you registered for CRA's "My Account" online service?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes" This means you have created a secure log-in to your tax account on the CRA website.
Have you previously registered for CRA's online mail service?*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes" Only "My Account" registrants are eligible. This means you currently receive notifications by email to check your account. Paper mail will NOT be sent.

*Our office does not register taxpayers for CRA's online mail services unless you make a specific request.

Check here if want us to register your email address to CRA for the online mail service.

Forms for Signature / Canada Revenue Agency (CRA) Documents

	Self	Spouse	Dependant	Documents Required
Form T183 Information Return for Electronic Filing *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MANDATORY authorization for efile - Sign Part "G" only T183 Information Return - 2019
Foreign Property Reporting –over \$100,000 in property or investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MANDATORY form for signature by ALL taxpayers Foreign Reporting Declaration
Notice of Assessment for 2018 and any Notices of Reassessment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach copy of any notices from CRA received in 2019 and 2020
2019 Installment payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate amount remitted to CRA: Or attach early 2020 installment notice.
New Clients:				
-Sign Authorization/Cancellation Request	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please complete and sign both forms, if not previously submitted: Authorization Request Engagement Letter
-Sign Engagement Letter – outlining our mutual responsibilities to each other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
-Provide copies of prior tax returns – three years, if possible	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach copies of all available schedules, to ensure carry-forward balances.

*Our office does not make changes to parts "C" and "F" of the T183 form unless specifically requested.

Check here if want us to discuss the T183 Information Return options with us.



Handy links for Koroll forms:
[Tax Worksheets](#)

Quick link to the portal:
[Portal Login](#)

For tax advice year-round:
[Subscribe to our Blog](#)



NEW CANADA TRAINING CREDIT LIMIT (CTCL)

Taxpayers between 26 and 65 years old with employment or self-employment income over \$10,000 can earn Canada Training Credit (CTC) of \$250 per year. This credit is earned starting in 2019 and your limit will be recorded on your Notice of Assessment.

You can claim your credit starting in 2020 toward 50% of tuition costs. Or you can accumulate each year up to a lifetime maximum of \$5,000

Earned credit will expire when you are 65 years old.

We love seeing you in person!
 Please gather your tax documents (include signed forms) and deliver to:

KOROLL & COMPANY
 CHARTERED PROFESSIONAL ACCOUNTANTS
 PROFESSIONAL CORPORATION
 38 Prospect Street, Newmarket ON L3Y 3S9

For your convenience we also accept your tax info by mail, courier, fax and online portal.
 For a secure Portal log-in, please email: portal@koroll.ca

We are available for any questions at:

Newmarket 905-898-4231 Fax 905-898-3760
 Toronto 416-969-8118 Email info@koroll.ca

To ensure the timely preparation and e-filing of your tax return, we appreciate receiving all of your information by **March 23, 2020** if possible

2019 CLIENT TAX ORGANIZER

Employment Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Employment or commission income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4 or T4A
Employment and commission expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T2200 or TL2 signed by employer - MANDATORY Details of expenses plus vehicle log if applicable Employment Expenses Worksheet
Taxable benefits not reported on T-slips	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Tips, casual labour	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details such as cheque stubs, reports, lists
Employment Insurance (EI), WSIB or Social Assistance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4E, T5007 or other details
Annual union and professional dues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide receipts
Disability Supports expenses to enable employment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate if disabled and provide receipts (see link to list at bottom of "Students" section)*
Apprentice or Tradesperson tools deduction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts
NEW Tax Exempt Income:				Optional Reporting (only if beneficial)
For calculating Canada Workers Benefit (CWB) and Canada Training Credit (CTCL)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Income exempt under Indian Act – provide details Emergency Volunteer Allowance – provide details
Owner/Managers: Shareholder income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5
Outstanding shareholder loan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Registered for EI special benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate date registered (MM/DD/YYYY)

Self-employment / Rental Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Business, Professional or Farming Income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5, T5013, Financial Statements and/or Self-Employment Worksheet
Internet business activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide list of top five websites and percentage of gross business income
Subcontractor or Other income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5018, T4A or other details
Refinancing of business with new or revised debt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide documentation
Employment Insurance (EI), WSIB or Social Assistance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4E, T5007 or other details
Are you registered for EI special benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate date registered (MM/DD/YYYY)
Rental Property or Rental Unit income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details of income and expenses, purchases and sales of property Rental Property Worksheet
Vehicle and/or Home Office expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Select and complete appropriate checklist for: Employment or Self-Employment or Rental

Check here if want us to prepare and file your annual HST return – provide form from CRA

Pensions / Retirement Income

	Self	Spouse	Dependant	Supporting Documents
Old Age Security and Canada Pension Plan benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4A(OAS), T4A(P)
Pension, retirement or annuity income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4A, T4A-RCA
Foreign pensions or other payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details and source country
RRSP income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4RSP, T4RIF
Pension adjustments and reversals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4A, T10

Check here if you wish to split pension income with your spouse to reduce combined income tax

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Investment Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Interest, Dividends and other investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5, T600
Mutual Funds and Trust income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T3
Limited Partnership and Tax Shelters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5013, T101
Profit Sharing Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4PS
Labour Sponsored Funds, Securities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5006, T5008
Capital Gains and Losses in 2019	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details of sales and purchase documentation Include annual statements from broker, if possible
Tax on Split Income (TOSI): Income from trusts or businesses that are related to you	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate if any of your investment income (listed above) originates from a relative's business or trust. If so, you will need to answer additional questions.
Investment accounts closed during 2019	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide closing documents
Stock Options, Annuities, Royalties, and/or Mortgage income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Carrying charges, Investment counsel fees, Interest for Limited Partnerships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Interest on money borrowed to earn dividends and interest – provide details or reports
Allowable Business Investment Losses (ABIL) – satisfying certain conditions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Distributions or loans from foreign trusts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Foreign Property Reporting –over \$100,000 in property or investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MANDATORY form for signature by ALL taxpayers Foreign Reporting Declaration

RRSP / HBP / LLP

	Self	Spouse	Dependant	Supporting Documents
Registered Retirement Savings Plan (RRSP) contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach official receipts/tax slips for 2019 and 2020 Contribution deadline is March 2, 2020
Home Buyer's Plan (HBP)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Withdrawal details and repayments
Lifelong Learning Plan (LLP)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Withdrawal details and repayments

Student Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Income from scholarships, grants or bursaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4A
Expenses related to Research grants and Artist's Project grants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Tuition Fees - Federal credit available for post-secondary programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In Canada: T2202 (usually available from your student account at your school) Outside Canada: TL11
Examination Fees for profession and trades	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach detailed receipts
Interest paid on student loans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach reporting slip
Disability Supports expenses to enable school attendance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate if disabled and provide receipts (see link to list at bottom of this section)*
Lived in Residence during 2019?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Indicate in checkbox
Rent or Moving expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please see section "Home Ownership / Renting / Moving" on page 5

*A searchable list of eligible disability supports expenses is available on the CRA website:

[Line 21500 – Disability supports deduction](#)

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Home Ownership / Renting / Moving

	Self	Spouse	Dependant	Supporting Documents
Did you sell your home or other property in 2019?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide sale documents and year of acquisition
Did you reside in your home for all of the years you owned it?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Year you bought property; If not, provide details of residency
If property not always your home:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details of purchase and capital upgrades
Did you start or stop renting your principal residence in 2019?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details of residency
Did you buy a home in 2019?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	You may qualify for Home Buyers Tax Credit (HBTC)
Neither you nor your partner owned a home in the preceding four years.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Maximum credit of \$750 per household.
OR You qualify for the Disability Tax Credit or bought for someone who does.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please check all boxes that apply to determine eligibility.
AND The home that qualifies is in Canada	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Property Taxes paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach 2019 residence municipal tax bill showing payments made
Rent paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipt for rent showing full address of rental unit, landlord's name, number of months rented in 2019; rent paid, landlord's signature <u>or</u> copies of cancelled cheques
Home Accessibility Tax Credit (Age 65+ or disabled and family members who live with them)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Maximum credit is \$1,500.00 (for \$10,000 in expenditures toward home improvements for seniors or disabled). Please attach receipts
Moving expenses – if moving more than 40km to new job or school	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts, date of move and identify income earned at new location. Provide to/from addresses and address of new job or school

Family and Dependants

	Self	Spouse	Dependant	Supporting Documents
Dependants of any age – whether or not they live with you	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Complete list of dependants with names, SIN numbers, dates of birth and disability if applicable. Please use Dependants Fill-in Form for completeness
Canada Child Benefit (CCB)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Eligibility is determined by your income level, number of children and where they reside
Caregiver amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please indicate if you cared for a dependant of any age, and their income and address if not living with you
Child Care Expenses – separated by child	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts
If cared for by an individual	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide name, SIN and address
Overnight summer camps	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate number or weeks in residence
Adoption expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts
Alimony income – spousal support payments or separation allowances received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide name of payer and amount received. Also, a copy of post-April 30, 1997 agreement (if changed or not previously provided)
Alimony expense – spousal support payments or separation allowances paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide name and SIN number of recipient. Attach agreement, election or court order if new or changed. Cancelled cheques may be requested by CRA

Medical Expenses

	Self	Spouse	Dependant	Supporting Documents
Medical expenses – prescriptions, dental, physiotherapy, vision care and more (see link to list at bottom of this section)*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts or summary of expenses separated by patient and provider. Include dependants under 18. Disabled dependants over 18 may qualify.
NEW Requirements for medical cannabis (marihuana) claims	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Patient must hold a medical document. The provider must hold a licence for sale. The patient must be a registered client of the provider.
Medical travel expenses - over 40km	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide log of appointments and travel mileage. Reasonable meals and accommodations may qualify
Premiums paid to private health plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Box 85 on T4 or attach receipts
Reimbursements received?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Subtract reimbursed expenses from medical claim
Premiums paid for medical travel plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts
Fertility-related expenses - last ten years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts – claims can be made back to 2009
Service Animals – provided by recognized training organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Cost, care, travel and training credit available for severe mental and physical impairments – attach receipts
Disability Tax Credit (DTC) certificate for you or dependant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Must have a DTC approved by CRA If first time claim, attach T2201 signed by physician.
Nursing Home, Assisted Living or Attendant care expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Eligible for DTC or letter from medical practitioner. Attach detailed receipts

*A searchable list of eligible medical expenses is available on the CRA website:

[Lines 33099 and 33199 – Eligible medical expenses you can claim on your tax return](#)

Other Claims

	Self	Spouse	Dependant	Supporting Documents
Charitable donations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts
Federal or Provincial political contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts.
Eligible Educator School Supply Tax Credit - -For accredited teacher or early childhood educator – up to \$1,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts A letter or certificate from the employer could be required by CRA, if requested
Volunteer Fire-fighter or Search & Rescue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details supporting over 200 hours volunteered
Climate Action Incentive (CAI) -Automatic for Ontario residents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	To qualify for additional credit, indicate if you live outside of a Census Metropolitan Area (CMA)
Ontario Seniors Public Transit Tax Credit (OSPTTC)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All public transit including single ride and disability transports – must be 65 or older on Dec, 31 2018 Receipts are required, even for single ride fares.

Deadlines for Personal Taxes in 2020

Mar 2nd Mailing of T4, T4A, T5 slips for 2019

Mar 2nd RRSP deadline for contributions

Mar 16th First personal tax installment for 2020

Mar 31st Mailing of T3 and T5013 slips for 2019

Mar 31st Filing of T3 Trust returns for 2019

Apr 30th Filing of 2019 Personal Income Tax Returns

Apr 30th Payment of personal taxes owing for 2019

Jun 15th Filing of 2019 Tax Return for Self-employed

Jun 15th Second personal tax installment for 2020

Sep 15th Third personal tax installment for 2020

Dec 15th Final personal tax instalment for 2020