

Section A: All Clients Must Provide

1. **All information slips such as:** T3, T4, T4A, T4A(P), T4A(OAS), T4E, T4PS, T4RIF, T4RSP, T4FHSA (First Home Savings Account), T5, T5007, T5013, RRSP contribution receipt(s).
2. **Details of income or receipts for which no T-slips have been received, such as:**
 - a) **Other employment income** – include any severance or termination pay, retiring allowance, tips, gratuities and occasional earnings that are not included on the T4 or T4A slips.
 - b) **Alimony, separation allowances, child maintenance** – include the divorce/separation agreement.
 - c) **Pensions** – pensions from a foreign country or lump sum payments from a pension plan or deferred profit-sharing plan.
 - d) **Interest income earned** but not yet received (e.g. deferred annuities, term deposits, treasury bills, mutual funds, strip bonds, compound interest bonds or interest charged on private loans).
 - e) **Scholarships, fellowships, and bursaries.**
 - f) Any other **taxable income** received (e.g. director fees, executor fees, CPP death benefit as the beneficiary of an estate, Crowdfunding income, etc.). This *excludes* the non-taxable GST/HST credits, Canada Child Benefit and Canada Carbon Rebate.
3. **Statements of income (Self-employment income):**
 - a) **Business, professional, commission, farm and partnerships** – details of income, expenses, asset acquisitions and dispositions.
Income should include **internet-based provisions** such as payments from social media subscribers, product placement, and advertising.
Internet business activities - according to CRA, internet business activities include any activity where you **earn income from your webpages, websites or apps**. Information only webpages and websites like directories or ads will not generally trigger this information requirement.
If you have internet business activities, please provide:
 - i. The number and address of webpages or websites that your business generates income from. If you have more than five, provide the five that generate the most income.
 - ii. The percentage of income generated from the internet (if you do not know the exact percentage, provide an estimate).
 - b) **Real estate rental** – details of income and expenses including all amounts received or spent from the sharing economy such as Airbnb, VRBO, Uber etc.
If you earned income from a **short-term rental** (Airbnb, VRBO etc.), provide verification that the rental operation was compliant with provincial and municipal licensing, permitting and registration requirements throughout the year.
 - c) Details of **income** from foreign property or **distributions to foreign entities** such as foreign affiliates and trusts.
4. **Details of investments:**
 - a) **Capital gains/losses** realized – for non-registered or “open” investment accounts this information can be obtained, directly from your on-line investment account, mail or by contacting your investment advisor. These documents are known as a “tax package” or “tax documents”. Monthly or quarterly account statements are not required however a yearly summary is required to confirm amounts reported on the T5008 Statement of Security Transactions; the amounts can sometimes differ significantly. Investment account statements for RRSP’s and TFSA’s are not required as they are registered accounts.
 - b) **Crypto asset holdings** – details of holdings and transactions
 - c) **Real estate investments** – details on the **disposition of your principal residence or other real property** or any assignment sales (i.e. where the purchase contract is sold/assigned to another party). Provide the proceeds of

disposition, the cost of the property, a description of the property, and the year the property was acquired. This information is required even if there was no gain on the disposition of the property.

In addition, please indicate if you have a **change-in-use of your property**. This could include **converting some or all your principal residence into an income earning property**, such as a rental suite (basement or secondary suite) or converting a property used for short-term rentals such as Airbnb, VRBO, to a long-term rental.

Important – All gains arising from the disposition of residential property (including rental property and assignment sales) **owned for less than 365 days** are deemed to be business income unless a particular exception is met (e.g. the disposition being due to a death, separation, birth, safety issue, illness/disability, employment change, insolvency, or involuntary disposition). If a disposition occurred within 365 days, provide a reason for the disposition.

- d) **Details of foreign property owned in excess of \$100,000 CDN** at any time in 2025 including cash, stocks, Crypto assets, trusts, partnerships, real estate, tangible and intangible property, contingent interests or convertible property. Required details include description of the property, related country, maximum cost in the year, cost at year-end, income and capital gain/loss for each particular property.
For property held in an account with a Canadian securities dealer or Canadian trust company, please provide the country for each investment, fair market value of the investments at each month-end, income or loss on the property, and gain/loss on disposition of the property.
- e) **Other investments dispositions** including personal use property or listed personal property, special rules apply.

5. Employment related expenses:

- a) **A completed Form T2200 Declaration of Conditions of Employment signed by your employer must be submitted.**
- b) **Detailed list of deductible employment related expenses** as outlined on the employer signed T2200.
If you worked from home in 2025 you may be eligible to make a claim based on actual expenses incurred. In addition, if you are an employee, **your employer must have required you to work from home, meeting one of these two conditions** and they must have also **provided you with a T2200. To claim a deduction for the actual costs related to working from home, one of the following criteria must be met:**

The home was where you primarily conducted your work (more than 50% of the time), for a period of at least four consecutive weeks in the year.

OR

You used the space exclusively to earn business/employment income and used it on a regular and **ongoing basis for meeting clients, customers, or other people (in person only)** in respect of the business/employment.

If the above conditions are met, to make a claim provide details on the portion of your home that was used as a workspace (i.e. approximate square footage of workspace versus other space). If the space was not used exclusively for business/employment purposes, provide the approximate time during the year it was used for business/employment purposes (i.e. number of days working from home and hours worked per day).

6. Details and receipts for other deductions and tax credits:

- a) **Alimony, separation allowances, child maintenance** – if deductible include the divorce/separation agreement.
- b) **Adoption** – fees paid to a licensed adoption agency and other related costs.
- c) **Annual union or professional dues** – in some instances this includes professional liability insurance.
- d) **Caregiver tax credit** – available if you are the caregiver for any infirm family member.
- e) **Carrying charges and interest expenses** – includes investment counsel fees and interest expense on money borrowed to earn income.
- f) **Charitable donations** – receipts must state that it is an official receipt for income tax purposes and the organizations registration number issued by CRA.
- g) **Childcare expenses** – if an individual provides the services, their SIN should be on the receipt.

- h) **Clergy residence deduction** – provide residence information including employer signed Form T1223.
- i) **Disability support expenses** – individuals who have impairments, such as physical or mental requiring aids (e.g. speech, sight, hearing, learning, attendant) to go to work or school.
- j) **Eligible educator school supply tax credit** – if you are a teacher or early childhood educator, provide receipts (up to \$1,000) for eligible school supplies purchased in the year. Also provide a certification from your employer attesting to the eligible supplies expense.
- k) **Flow-through share expenses** – expenditures for flow-through shares regime for oil, gas, and coal activities under flow-through share agreements that were entered into on or before March 31, 2027.
- l) **Home accessibility tax credit** – certain expenditures (up to \$20,000) may be eligible for a tax credit if a renovation or alteration to your home was to enhance mobility or reduce the risk of harm for an individual who is either eligible for the disability tax credit or 65 years of age or older on December 31, 2025.
- m) **Home Buyers tax credit** – qualifying first time home buyers.
- n) **Interest paid on qualifying student loans.**
- o) **Legal fees** – qualifying legal costs to establish child support, employment and pension adjustments
- p) **Labour mobility deduction** – This provision allows eligible tradespersons to deduct certain expenses incurred and not reimbursed for temporary relocations undertaken to perform their employment duties.
- q) **Multi-generational home renovation tax credit** – certain expenditures (up to \$50,000) may be eligible for a tax credit to assist with the cost of renovating an eligible dwelling to establish a secondary unit that enables a qualifying individual (a senior or an adult who is eligible for the disability tax credit) to live with a qualifying relation.
- r) **Medical expenses** – for you, your spouse and any dependants including private health insurance premiums and travel insurance.
- s) **Moving expenses** – costs incurred to move closer to work or school.
- t) **Political contributions** – made in the year to a registered federal or provincial political party, a registered association or a candidate.
- u) **Tuition fees** – both full-time and part-time courses for you or a dependant including Form T2202, TL11A, B, C, and D where applicable.
- v) **Tools acquired by tradespersons and eligible apprentice mechanics** – the maximum deduction for a tradesperson's tools is \$1,000.
- w) **Northern resident's deduction** – details regarding residence in a prescribed area which qualifies.

Section B: Other items to consider or provide

1. Details of personal tax instalments – confirm that your records and the statement of account provided by CRA agree.
2. Details of correspondence from CRA during the year and details of any prior tax returns that have been reassessed.
3. A copy of any foreign tax returns filed, and any associated tax assessments is required.
4. If we are not preparing your spouse or common-law partner's personal tax return, provide their net income as filed with CRA. There may be tax planning opportunities missed when filing separately.
5. Did you receive interest, dividends or benefits from a business where a relative is a key party (in terms of ownership or involvement)?
6. Are you a U.S. citizen, green card holder or were you or your parents born in the United States? You may have U.S. filing obligations.
7. Income tax obligations in Canada are based on your residency status. Advise us if you have or may have immigrated or emigrated to or from Canada during the year.

Section C: Tax Questionnaire

We request that all clients complete our questionnaire, either online or manually in person. The information you provide helps us ensure your tax return is accurate, reduces potential E-filing errors or delays, and allows us to prepare your return as efficiently as possible. Some questions may appear repetitive or redundant, but each questionnaire helps us confirm important details and any changes in your circumstances. A section will be included at the end of the questionnaire where you can provide any additional information or clarification as needed. The following points are included to guide you through the questionnaire and explain the purpose behind some of the questions.

1. **Name “on file” with CRA** – your return cannot be accepted for E-filing if the name on the return and what CRA has “on file” as your name differ. We can change your last name, at your request, while preparing your current year return. If you have already contacted CRA to change your name, we will need to know.
2. **Valid mobile phone number** – required to electronically sign your personal tax return as part of the two-factor authentication used by our signing software - DocuSign. Alternatively, if you are not electronically signing your tax return CRA requires a “primary” phone number.
3. **Valid individual email address** – required to electronically sign your personal tax return. If you are **signing your tax return in person** you do not necessarily need to provide this information.
4. **How will you be sending us your tax documents** – There are a few options available; however, it is essential that only **ONE METHOD** is used to provide your documents. Information should not be duplicated (for example, uploaded to the portal and delivered in person or by mail). Using multiple delivery methods can result in documents becoming misplaced, duplicated, or mismatched. **DO NOT** send tax information through e-mail. ****PLEASE REQUEST A CLIENT PORTAL**** You can ensure/confirm that you have provided us with all the required information and it has not become misplaced in a random email. As you can imagine there is a very high volume of materials and emails passing through our office during this time; the portal will help to keep client documentation organized and available to all preparers.
5. **How would you like your copy of the paper tax return and source documents returned to you** – Although a lot of our documents are now digital (paperless), we are continuing to print one copy of your personal tax return and source documents used to complete the return. There are various reasons that we continue this practice. Comfort and familiarity, no technology is required, and error checking to name a few reasons. If you choose to have someone else pick up your documents at our office, please let us know whom that may be. In addition, if materials are not picked up within 8 weeks of notification they will be sent via non-registered mail to the address on the tax return.
6. **Current mailing address** – if your address has changed during the year we are able to update the address on your return, if it does not get updated when filing the return, you will need to contact CRA or log in to My Account to modify. If you request your materials be returned to you through the mail this is the address your documents will be sent to. Additionally, we will also assume that your province/territory of residence is the same as your mailing address unless you indicate otherwise on the final portion of the questionnaire.
7. **Are you registered for CRA Email Notifications** – This question we must answer in the initial preparation. Being registered for CRA Email Notifications means that you have access to My CRA Account, and you have opted to be paperless. As your representative we are unable to determine if you are registered for CRA Email Notifications, we are only able to determine if you have My Account Access.
8. **Are you a Canadian Citizen and do you authorize the CRA to provide your name, address, date of birth, and citizenship to Elections Canada** – Selecting “yes” is an easy way to keep your voter registration up to date if you qualify to vote.
9. **Do you authorize the CRA to share your name and email address to Alberta Health for the purpose of being contacted by email about organ and tissue donation** – Alberta has now joined BC Health in the voluntary initiative to increase the number of registered Donors in Canada
10. **Marital status** – single, married, common-law, separated, divorced, or widowed; please include date of change if any. There can be tax planning opportunities.
11. **Dependants** – provide income, date of birth, and SIN for minor children. Dependants can also be adult children, parents, or grandparents based on their income and a physical and/or mental impairment. If you feel you may be in this situation, please provide details.
12. **Disposition of property in 2025 for which you are claiming a principal residence exemption** – If you sold your principal residence during the year, it **MUST** be reported to solidify that the property qualifies for the principal residence exemption.
13. **Disposal of a housing unit in the year** – a housing unit that was owned for less than 365 days has special filing requirements, please provide details.
14. **Holding Foreign Properties with a total cost of more than \$100,000 CDN** – selecting “yes” determines that an additional information return is required (T1135). Non-compliance can result in penalties up to \$2,500 per year if you were required to file and did not. In most cases, if the foreign property is held in an account with a Canadian securities dealer, you will be provided the necessary documentation for the preparation of the form T1135. If you are unsure if you have foreign property that requires to be reported, provide details regarding the use of the property.