

2022 TAX RETURN CHECKLIST

New Clients - please provide a copy of your 2021 tax return.

PERSONAL INFORMATION: (Please complete if anything changed in the year)

Name: _____ Spouse: _____
 Address: _____ List Dependent(s), their Date(s) of Birth and SIN: _____

 Marital Status: _____
 Telephone (H): _____ (B): _____ (M): _____
 Email: _____
 How would you like to receive your completed return(s): **paper** or **electronic** (circle one)

Provide information to Elections Canada: Yes ☐ No ☐

Canadian Citizen: Yes ☐ No ☐

US citizen: Yes ☐ No ☐

Did you own foreign assets in 2022 with a cost of more than \$100,000CAD at any time in the year: Yes ☐ No ☐

Did you sell your primary residence in 2022: Yes ☐ No ☐

Do you wish for Ontario Health to contact you via email about organ and tissue donation: Yes ☐ No ☐

Do you wish to register for Online Mail with the CRA and have any Notices of Assessment and other CRA correspondence delivered via My Account using the email address provided above: Yes ☐ No ☐

(note: you must have MyAccount access set up with CRA already in order to register)

TAX FORMS AND RECEIPTS (Please review and check the boxes that are applicable to you.)

- ☐ All information slips such as T3, T4, T4A, T4A(OAS), T4A(P), T4E, T4PS, T4RSP, T4RIF, T5, T10, T5003, T5004, T5006, T5007, T5013, RC210
- ☐ T2201 Disability Credit Certificate
- ☐ Apprentice and trades people's tool expense receipts
- ☐ Receipts for all RRSP Contributions / Home Buyer's Plan / Lifelong Learning Plan withdrawals
- ☐ Receipts for child care expenses including amounts paid for each child, name of provider and their SIN
- ☐ Adoption expense receipts
- ☐ Receipts for union and professional dues
- ☐ Receipts for family medical expenses, including any premiums paid
- ☐ Receipts for charitable donations
- ☐ Receipts for Federal and Ontario political contributions
- ☐ Public transit receipts if you are over 65 years of age
- ☐ Official tax receipt for tuition paid (T2202A)
- ☐ Receipts for interest paid on student loans
- ☐ Receipts for teaching supplies, if you are an eligible educator

OTHER INCOME INFORMATION (Please review and check the boxes that are applicable to you.)

- ☐ **BUSINESS INCOME** – Information to complete an income statement for all unincorporated business ventures including information on revenue, expenses and allocation of income among partners
- ☐ **RENTAL INCOME** – Details of any rental income earned and related expenses
- ☐ **CAPITAL GAINS** – Details on dispositions of all capital property (i.e. shares, mutual funds, bonds, real estate properties including a principal residence) including: cost of properties, proceeds, and year of purchase
- ☐ Details of any spousal support or separation payments received
- ☐ Details of any other income, including any tips or gratuities received

OTHER EXPENSE & CREDIT INFORMATION *(Please review and check the boxes that are applicable to you.)*

- ☐ T2200 - Declaration of Conditions of Employment completed and signed by your employer.
- ☐ Details of deductible expenses including home office expenses, expenses incurred to earn commission income, and travel expenses.
- ☐ Automobile expenses including cost of vehicle, lease costs, fuel, repairs, registration, washes, insurance, parking, auto club, and loan interest. (Please indicate total km's driven and business km's driven for the year.)
- ☐ Details of interest paid on all loans for investment purposes.
- ☐ Details of all moving expenses, if you moved more than 40 KM closer to work.
- ☐ Details of alimony or separation payments made including the name, address, and SIN of the recipient and a copy of the agreement if it changed during the year.
- ☐ Details of property taxes or rent paid.
- ☐ Home purchase details if you are a first time home buyer.
- ☐ Number of days you worked from home if you worked from home at least four consecutive weeks in 2022.
- ☐ Invoices for work related training paid personally, may qualify for the Canada Training Credit.
- ☐ Invoices for subscriptions to Canadian digital news sources, may qualify for the digital news subscription credit.

IMPORTANT REMINDERS AND WHAT'S NEW FOR 2022

T2200S Declaration of Conditions of Employment for Working at Home Due to COVID-19 – Starting in 2020, individuals who worked from home due to COVID for at least four consecutive weeks can either claim \$2/day that they worked at home, up to \$500. If you worked more the 50% of time from home, have your employer complete T2200S to claim expenses incurred to earn a salary or commission.

Manage Online Mail – You can now register for [Online Mail](#) with the CRA and have any Notices of Assessment and other CRA correspondence delivered via [My Account](#). Once registered, you will receive email notifications from CRA indicating that there is mail for you to view on the My Account secure online service rather than receiving correspondence in the mail.

Direct Deposit – The CRA is switching to direct deposit payments. If you have not already setup direct deposit for your account, you can do so via [Direct Deposit](#) on the CRA website.

Client Portal – Our online client portal can transmit and receive information securely, and it will be used for delivery of personal tax returns. If you are not yet set up for this service, please send an email to portal@mac-ca.com to get login information. Printed tax returns are also available upon request.

Sale of Principal Residence – Starting in 2016, individuals must report all principal residence dispositions on their tax returns. The gain exemption will only apply if the sale is designated in your tax return – the penalty for not reporting the sale is equal to the lesser of \$100/month that the designation is late and \$8,000.

Home Accessibility Tax Credit – Starting in 2016, the Home Accessibility Tax Credit allows qualifying individuals to claim a non-refundable tax credit on up to \$10,000 of renovations to make a home more accessible. To qualify for this credit, an individual must be eligible for the disability tax credit or 65 years of age or older at the end of the year. The tax credit is also available to the spouse or caregiver of the qualifying individual.

Temporary Ontario Staycation tax credit – New for 2022, the Ontario government is providing a 20% tax credit on eligible accommodation expenses in Ontario, to a maximum of \$1,000 (a \$200 credit) for an individual or \$2,000 (a \$400 credit) for a family. Please provide your 2022 vacation receipts along with your tax preparation documents.

- ⇒ **Do not hesitate to call us with any questions concerning your tax preparation.**
- ⇒ **You will save time and money if we receive complete and well organized information.**