

LEONARD W. RAWLUK, C.P.A., INC.

CHARTERED PROFESSIONAL ACCOUNTANT

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RE: 2017 PERSONAL TAX FILING

Each year I prepare the attached checklist that if you will take a few minutes to complete, will assist me and remind you of pertinent issues with respect to the preparation of your 2017 tax return.

NEW ITEMS FOR 2017

- Effective for 2017 and subsequent taxation years, the caregiver tax credit, infirm dependant tax credit, and family caregiver tax credit are replaced by the new Canada caregiver tax credit.
- Effective for disability certifications made after March 21, 2017, nurse practitioners are added to the list of medical practitioners authorized to certify on Form T2201 a taxpayer's eligibility to claim the disability tax credit.
- Effective for 2017 and subsequent taxation years, expenses incurred by an individual for the use of reproductive technologies to conceive a child qualify for the medical expense tax credit, even if he/she is not medically infertile.
- Budget 2017 repealed the public transit tax credit, effective as of July 1, 2017.
- Budget 2017 also repealed the home relocation loans deduction, effective as of January 1, 2018.
- Budget 2017 extended the availability of the mineral exploration tax credit for flow-through investors again. The credit is extended to flow-through share agreements entered into on or before March 31, 2018.
- Budget 2017 eliminated the ability for certain professionals to elect to exclude work-in-progress in determining income from a business for taxation years commencing on or after March 22, 2017, with some transitioning.
- Both the federal children's fitness and arts credits were eliminated for 2017 and later years.
- The federal education and textbook credits have been eliminated for 2017 and later years, but any unused amounts from previous years can still be carried forward and applied after 2016.
- Senior citizens and persons with disabilities can claim a 15% non-refundable home accessibility tax credit on up to \$10,000 a year of eligible home renovation or alteration expenditures that improve home accessibility or safety (maximum credit of \$1,500 a year).

The Elections Canada request for your name, address and date of birth is optional, but an answer is mandatory. Therefore, unless you advise otherwise, I shall be **answering yes** to allow Canada Revenue Agency to give this information to Elections Canada.

Please bring all your tax receipts in as early as possible.

Also if you have direct deposit as an option, kindly advise of any changes to your banking information.

LEONARD W. RAWLUK, C.P.A., INC.

TAX CHECKLIST

(* Please indicate the items that apply to you and enclose applicable tax slip.)

Mr. Mrs.

PERSONAL INFORMATION

- ◆ Has your address changed?
New address _____
- ◆ Has your marital status changed (including common-law and same sex relationships)?
New status _____
- ◆ Did you reside outside of Canada during the year?
Date left _____
Date returned _____
- ◆ Date you reside for six months in a Northern or remote residence starting or ending in 2017?
Location _____
- ◆ Do you want to register with CRA for online mail?
Email address _____
- ◆ Indicate if NOT a Canadian Citizen.

EMPLOYMENT INCOME

- ◆ Did you have employment income?
Number of T4's _____
- ◆ Did you earn income outside Canada?
- ◆ Did you receive any training allowances, tips or gratuities?
Description _____ Amount _____
- ◆ Did you receive any commission income during the year?
Amount _____
- ◆ Have you paid any income tax by instalments?
Amount _____
- ◆ Did you receive any wage loss benefits, including Worksafe BC?
Amount _____

SELF EMPLOYMENT *

**(If you have a non-calendar year end, there are tax laws that will affect you).*

- ◆ Did you have business income from a business situated outside of the province of your residence?

(* Please indicate the items that apply to you and enclose applicable tax slip.)

Mr. Mrs.

- | | | |
|--|--------------------------|--------------------------|
| ◆ Did you carry on business by yourself or in conjunction with others during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you practise a profession during the year? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Were you involved in the business of farming? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Were you involved in the business of fishing? | <input type="checkbox"/> | <input type="checkbox"/> |

PENSION INCOME

- | | | |
|---|--------------------------|--------------------------|
| ◆ Did you receive Old Age Security Pension including amounts subject to clawback? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you receive Canada Pension Plan benefits?
First month received _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you receive a pension from other sources? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Have you withdrawn any amounts from your RRSP, RRIF, DPSP or RPP? | <input type="checkbox"/> | <input type="checkbox"/> |

INVESTMENT INCOME

- | | | |
|--|--------------------------|--------------------------|
| ◆ Do you have foreign assets that cost more than 100,000.00 at any time during 2017? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you receive any dividends? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you receive dividend income from outside of Canada?
Country _____
Amount _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you receive any interest income (T3/T5)? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you receive interest income from outside of Canada? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Advise if investment have interest payable for longer than annually. | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you own, by yourself or in conjunction with others, any rental properties?
Address _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you lose part or all of an investment by loan to or shares in a Canadian controlled private corporation? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you sell your principal residence during 2017? If so provide details. | <input type="checkbox"/> | <input type="checkbox"/> |

(* Please indicate the items that apply to you and enclose applicable tax slip.)

Mr. Mrs.

OTHER INCOME

- ◆ Did you receive or repay any Employment Insurance Benefits (T4E)? Mr. Mrs.
- ◆ Did you receive any Universal Child Care Benefits? Attach slip RC62. Mr. Mrs.
- ◆ Did you dispose of any assets during the year? If so, you must report if even if you are not taxable. For example a Capital Loss. Mr. Mrs.
- ◆ Did you receive any grants, scholarships, bursaries or other forms of payment from any agency whatsoever? Attach slip. Mr. Mrs.
- ◆ Did you receive any alimony or maintenance payments, regardless if there was a written separation agreement (common-law and same sex relationships included)? Mr. Mrs.
- ◆ Were you granted an employee stock option benefit? If so, state date. Mr. Mrs.
- ◆ Have you deferred income on the benefit of stock options or shares benefit? Mr. Mrs.

PERSONAL AMOUNTS

- ◆ Do you have any change in dependants (children, grandchildren, parents, grandparents, or other relatives)? Mr. Mrs.

OTHER AMOUNTS AND DEDUCTIONS

- ◆ In the course of your employment were you required to provide your own automobile, your own office space, or pay for any expenses which you incurred in the performance of your duties? Attach form T2200. Mr. Mrs.
- ◆ Did you contribute to a Registered Retirement Savings Plan? Mr. Mrs.
- ◆ If you were a participant in the Home Buyers Plan, provide the T1137 Statement of Account, Home Buyers Plan. Mr. Mrs.
- ◆ If you participated in the Lifelong Learning Plan, provide the necessary tax forms. Mr. Mrs.
- ◆ Did you pay union or professional dues or professional or malpractice insurance? Mr. Mrs.
- ◆ Did you or a dependent pay any tuition fees, totalling more than \$100? Mr. Mrs.
- ◆ Did you incur child care costs, including pre-school, during the time you were working? (available to spouse of full or part time student). Mr. Mrs.
Provide caregiver's
Name _____
SIN _____
Address _____.

(* Please indicate the items that apply to you and enclose applicable tax slip.)

Mr. Mrs.

- ◆ Did you provide care for a dependant with a physical or mental disability? Mr. Mrs.
- ◆ Did you incur costs to adopt a child? Mr. Mrs.
- ◆ Attendant care costs included? Mr. Mrs.
- ◆ Did your children attend a summer camp, live-in hockey school or similar facilities during the last year that allowed you to work? Mr. Mrs.
- ◆ Did your children attend a boarding school during the year? Mr. Mrs.
- ◆ Did you pay any alimony or maintenance payments? (Note: child support agreement must pre-date May, 1997). If so:
 Recipient name _____
 Address _____
 Mr. Mrs.
- ◆ Were you disabled to the extent your daily living activities were markedly restricted? Mr. Mrs.
- ◆ Did you volunteer as a Fire-fighter or Search and Rescue? Mr. Mrs.
- ◆ Did you pay for public transit - provide receipts to June 2017. Mr. Mrs.
- ◆ Did you purchase a first time residence during 2017? Mr. Mrs.
- ◆ Did you have any medical, dental or similar expenses for yourself or your dependants, including costs for a full time attendant or nursing home? Mr. Mrs.
- ◆ Did your child or grandchild attend full time post-secondary schooling? Mr. Mrs.
- ◆ Did you make any charitable contributions? Provide official receipts. Mr. Mrs.
- ◆ If a new client, have you had either capital losses or non-capital losses in prior years still unused? Mr. Mrs.
- ◆ Were you a full time or near full time student at any educational institution or part time due to a disability? Mr. Mrs.
- ◆ Did you change residences or make structural changes to your existing residence due to a disability? Mr. Mrs.
- ◆ Did you make any political contributions (Federal or Provincial)? Mr. Mrs.
- ◆ Did you incur interest on loans that were obtained so you could make a business or property investment even if you sold that investment at a loss? Mr. Mrs.

(* Please indicate the items that apply to you and enclose applicable tax slip.)

- | | Mr. | Mrs. |
|--|--------------------------|--------------------------|
| ◆ Did you have moving expenses during the year as a result of having moved at least 40 kilometres closer to your place of work or business, or to attend university or other post-secondary educational institution? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Have you paid any foreign income taxes? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Has a contribution been made to a Deferred Profit Sharing Plan on your behalf during the 2017 calendar year? | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Did you acquire a share of a prescribed labour-sponsored venture capital corporation (which entitles you to a tax credit)? You must provide a receipt from the labour organization. | <input type="checkbox"/> | <input type="checkbox"/> |
| ◆ Any other additional information which you feel may be pertinent to your taxation year? | <input type="checkbox"/> | <input type="checkbox"/> |

Thank you.