

All Clients Must Provide:

1. All information slips such as: T3, T4, T4A, T4A(OAS), T4A(P), T4E, T4RIF, T4RSP, T5, T10, T2200, T2202, T101, T1163, T1164, TL11A, B, C and D, T5003, T5007, T5008 T5013, T5018 (subcontractors) and corresponding provincial slips.
2. Details of Income or receipts for which no T-Slips have been received, in respect of items such as:
 - a) Other employment income (including any severance or termination pay, retiring allowance, tips or gratuities received, details on stock option plans and form T1212)
 - b) Business, professional, partnership, farm, and rental income (including all amounts received from the sharing economy (such as AirBnB, VRBO, Uber etc.) and internet-based provisions (e.g. payments from social media subscribers, product placement, advertising, etc.)
 - c) Alimony, separation allowances, child maintenance (including divorce/separation agreement)
 - d) Pensions (certain pension income may be split between spouses)
 - e) Interest income earned but not yet received (e.g. amounts from Canada savings bonds, deferred annuities, term deposits, treasury bills, mutual funds, strip bonds, compound interest bonds)
 - f) Scholarships, fellowships, and bursaries
 - g) Any other income received (e.g. director fees, executor fees, etc.)
3. Details of **other investments** such as:
 - a) Capital gains/losses realized (this may be obtained, in some cases, from your investment advisor)
 - b) Real estate, or oil and gas investments – including financial statements
 - c) Bitcoin or other cryptocurrency transactions
 - d) Any other investments
4. Details of **deductible expenses** such as:
 - a) Business, professional, farm, investment, and rental expenses (including capital purchases, such as vehicle and equipment, including the invoice or bill of sale)
 - b) Employment-related expenses - provide Form T2200 (signed by your employer) and the invoices and receipts for your required employment expenses. See item 5 for details on working from home
5. Details related to **working from home**: If you worked from home in 2023, in limited cases, you may be able to make a claim based on actual expenses incurred. (NOTE: The temporary flat rate method whereby employees could deduct \$2/day that they worked from home in 2022 is not available in 2023).

To claim a deduction for the actual costs related to working from home, one of the following criteria must be met:

- a) The home was where you primarily (more than 50% of the time) did your work for a period of at least four consecutive weeks in the year, or
- b) you used the space exclusively the earn business/employment income and used it on a regular and ongoing basis for meeting clients, customers, or other people in respect of the business/employment

In addition, if you are an employee, your employer must have required you to work from home and they must have also provided you with a T2200 (please provide it to us).

To make a claim, please provide details on the portion of your home that was used as a workspace (e.g. approximate square footage of workspace versus other space). If the space was not used exclusively for business/employment purposes, provide the approximate time it was used for business/employment purposes.

Also, provide the expenses incurred that are related to working from home. Such expenses include, for example, home internet access fees, rent, utilities, and office supplies. Self-employed individuals (but not employees) may also deduct part of their property taxes and mortgage interest

6. Details and receipts for **other deductions and tax credits** such as:
- a) Alimony, separation allowances, child maintenance (including divorce/separation agreement)
 - b) Adoption related expenses
 - c) Charitable donations and political contributions
 - d) Childcare expenses (if an individual provides the services, their SIN should be on the receipt)
 - e) Clergy residence deduction information (including Form T1223)
 - f) Digital news subscription tax credit receipts
 - g) Disability support expenses (speech, sight, hearing, learning aids for impaired individuals, and attendant care expenses)
 - h) Eligible educator school supply tax credit – if you are a teacher of early childhood educator, please provide receipts (up to \$1,000) for eligible school supplies purchased in the year. Please also provide a certification from your employer attesting to the eligible supplies expense
 - i) Film and video production expenditures eligible for a tax credit
 - j) First home savings account (FHSA) contributions and withdrawals (including any associated slips)
 - k) Flow-through share expenses:
 - i. Expenditures for flow-through shares regime for oil, gas, and coal activities under flow-through share agreements entered into after March 31, 2023 can no longer be renounced to share purchasers, and
 - ii. A new 30% critical mineral exploration tax credit for expenditures renounced under eligible flow-through share agreements entered into after April 7, 2022; the specified minerals in which the new enhanced credit is available are copper, nickel, lithium, cobalt, graphite, rare earth elements, scandium, titanium, gallium, vanadium, tellurium, magnesium, zinc, platinum group metals, and uranium
 - l) Home accessibility tax credit – certain expenditures (up to \$20,000 for 2023) may be eligible for a tax credit if made for a renovation or alteration to your home 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 at December 31, 2023. Examples of eligible expenditures include amounts relating to wheelchair ramps, walk-in bathtubs, wheel-in shower, and grab bars
 - m) Interest paid on qualifying student loans
 - n) Labour mobility deduction – a deduction for up to \$4,000 of certain personally-incurred travel and temporary lodging expenses is available in the construction industry that performs duties at a temporary work location. To qualify, the employee must not also receive a on-taxable allowance or be reimbursed by their employer for these costs.
 - o) Multi-generational home renovation tax credit – certain expenditures (up to \$50,000) incurred in 2023 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 adults who is eligible for the disability tax credit) to live with a qualifying relation
 - p) Medical expenses
 - q) Moving expenses (please advise us if you have, or may have, immigrated or emigrated to/from Canada)
 - r) Professional union dues
 - s) Tuition fees for both full-time and part-time courses for your or a dependent – including mandatory ancillary fees and Forms T2202, TL11A, B, C, and D where applicable
 - t) Registered retirement savings plan (RRSP and any other pension plan contributions and withdrawals and payments for the home buyers plan and lifelong learning plan)
 - u) Scientific research and experimental development expenses
 - v) Tools acquired by tradespersons and eligible apprentice mechanics (the maximum deduction for tradespeople's tools has increased to \$1,000 from \$500)

7. Details on repayments of COVID-19 support payments in 2023. This includes both individual support benefits and benefits received for a business. A deduction may be available with respect to the repayment.
8. 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). Please 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, for example, converting some or all of your principal residence into an income earning property, such as a rental suite. It could also include converting a property used for short-term rentals such as AirBnB, VRBO, to long-term rentals.

Effective January 1, 2023, 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 (such as 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, please provide a reason for the disposition.

9. Details of **foreign property** owned at any time in 2023 including cash, stocks, digital currency (such as Bitcoin), trusts, partnerships, real estate, tangible and intangible property, contingent interests, convertible property, etc. 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.

10. Details of **income from, or distributions to, foreign entities** such as foreign affiliates and trusts.
11. Details regarding residence in a prescribed area which qualifies for the **northern residents deduction**.
12. **Internet business activities** – if you have business, professional, farming or fishing income, please indicate whether you have 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:

- a) Scientific research and experimental development expenses
- b) 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 and
- c) The percentage of income generated from the Internet (if you do not know the exact percentage, provide an estimate)

13. If any of the following **changed in the year**, please provide the relevant details:
If you have internet business activities, please provide:
 - a) Province/territory or residence
 - b) Address, name, or SIN
 - c) Personal relationship status (single, married, common-law, separated, divorced, or widowed; please include date of change)
 - d) Dependents/children (please provide their income, birth date, and SIN)
14. Details on 2023 income tax **instalments**, or payments of tax.
15. Copy of any **foreign tax returns** filed and any associated tax assessments.
16. If we are not preparing your **spouse or common-law partner's personal tax return**, please provide their return for review and tax planning.
17. New and expanded **trust reporting** – New rules aimed at providing more transparency on beneficial ownership of assets now require that more trusts file tax returns. Although this is a separate filing from a personal tax return, if these new rules apply to you, it should be disclosed and discussed. For detailed information, review our [Expanded Trust Reporting Information for 2023](#) document.