

## Preparing Your Return

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### Foreign Property Disclosures

If you owned (or held a beneficial interest in) investments outside of Canada with a total cost of more than \$100,000 CAD at any time during the tax year, please complete our new "T1135" sheet. Please note that significant penalties may apply if this form is filed later than your tax return due date (normally April 30th, or June 15th if self-employed).

If you are an American resident with investments outside the USA in excess of \$10,000 USD, the FBAR sheet ("USA Citizen-Green Card") must be completed.

### Slips

T4s, T4As, T3s, T5s, T5013s, T4RSPs, RRSP contribution slips, medical receipts, charitable donation receipts, etc. - we need to see the actual documentation (originals, and clear scans or copies are welcome). Providing us with a listing of these items is not sufficiently reliable.

For American returns, please provide any W-2, 1099s, and any other tax slips.

### Missing income slips

The Canada Revenue Agency (CRA) imposes significant penalties on income that is not reported. Please forward any late slips received - see deadlines below - immediately so that we can include them or adjust your return as soon possible.

### Tuition receipts

Form T2202A (Canadian institution) or TL11A (foreign institution) must be obtained from the educational institution. The student should go to their educational institution's website, and download the form. Paid tuition receipts are not acceptable, and textbooks are also not deductible (a standard credit is allowed).

### RRSP Receipts

Financial institutions send receipts for contributions made during the last 10 months of 2013, and RRSP contributions made during the first 60 days of 2014. Please ensure that you provide us with the RRSP receipts for both periods as applicable.

### Capital Gain/Loss Summary

Please ensure that you obtain a Capital Gain/Loss Summary for tax purposes from your broker, outlining all realized capital gains/losses on the disposition of securities. Expenses paid to your broker may be deductible for tax purposes - please provide a statement.

## 2013 Personal Tax Changes

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### Deduction for Safety Deposit Boxes

The current deduction for the rental of a safety deposit box, has been eliminated for tax years beginning on or after March 21, 2013.

### RRSP Contribution Limit

The annual registered retirement savings plan (RRSP) contribution limit has been raised to \$23,820 in 2013, up from the \$22,970 limit in 2012. Please contact us before the end of February if you need to confirm your RRSP contribution limit (or our recommendations) for 2013.

### TFSA Contribution Limit

The annual amount that you can contribute to your tax-free account has increased to \$5,500 for 2013. Please be reminded that this represents the gross contributions allowable, and taxes may apply if this amount is exceeded.

### New 3.8% Net Investment Income Tax (NIIT)

Alert for US taxpayers...a new tax you must be prepared to pay! This affects US citizens, Green Card holders / residents but not non-residents, and applies to Net Investment Income whether it is US or foreign sourced. It appears that the IRS will not allow a foreign tax credit for any Canadian tax imposed on the net investment income.

Calculating the NIIT:

- 3.8% of the lesser of Net Investment Income OR Modified Adjusted Gross Income (MAGI) in excess of a threshold

Thresholds:

- Single or head of household \$200,000
- Married filing jointly or surviving spouse \$250,000
- Married filing separately \$125,000

## Tax Deadlines

<b>Mar 3</b>	Deadline for filing tax slips by issuer (T4s, T4As, T5s... all slips except T3 and T5013)
	Last day to make RRSP contributions for the current return
<b>Mar 15</b>	Installment payment date (if applicable)
<b>Apr 1</b>	Deadline for filing T3 and T5013 tax slips by issuer
<b>Apr 15</b>	Deadline for filing 1040
<b>Apr 30</b>	T1 Income Tax Return Filing Deadline (except for self-employed)
	This is the deadline to file your personal income tax return. Please ensure that you've provided eFile consent to us before this date.
	T1 & HST Payment Deadline
	This is also the deadline to pay your outstanding personal income tax and GST / HST liabilities without incurring penalties and/or interest.
<b>Jun 15</b>	T1 Income Tax Return Filing Deadline (self-employed only)
	GST/HST Filing Deadline
	Installment payment date (if applicable)
<b>Oct 15</b>	Deadline for filing 1040 if extension is filed

For the year ended December 31, 2013

2013 Personal Income Tax Questionnaire

The accurate completion of this questionnaire is vital to completing your tax returns. Please contact our office with any questions.

Taxpayer		Spouse	
Title		Title	
First name		First name	
Last name		Last name	
Date of birth		Date of birth	
Marital status		Marital status	
Date of change (if during 2013)		Date of change (if during 2013)	
Email		Email	
Cell phone		Cell phone	
Telephone (home)		Telephone (home)	
Telephone (work)		Telephone (work)	
		Spouse's net income (Line 236) if we do not prepare their return	

Citizenship and Residency

Country(ies) of residency on Dec 31		Country(ies) of residency on Dec 31	
Country(ies) of citizenship in 2013		Country(ies) of citizenship in 2013	
If other, please specify		If other, please specify	

If Canadian Resident

Will our office will be preparing the 2013 Canadian Tax Return (T1)?		Will our office will be preparing the 2013 Canadian Tax Return (T1)?	
Canadian SIN or ITN		Canadian SIN or ITN	
Canadian province of residence		Canadian province of residence	
Date of immigration/emigration (if during 2013)		Date of immigration/emigration (if during 2013)	
Do you agree to providing your biographical information to Elections Canada for electoral purposes?	Yes	Do you agree to providing your biographical information to Elections Canada for electoral purposes?	Yes
Did you hold foreign property (e.g. cash, stocks, real estate) at any time during the year with a total cost of more than \$100,000 CDN?*	If yes, please complete the "T1135" tab. This information is mandatory, and carries large penalties if not filed on time.	Did you hold foreign property (e.g. cash, stocks, real estate) at any time during the year with a total cost of more than \$100,000 CDN?*	If yes, please complete the "T1135" tab. This information is mandatory, and carries large penalties if not filed on time.

\*this does not include personal use property, such as your home

Did you pay income tax installments?		Did you pay income tax installments?	
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Canadian Mailing Address

Would you like to use our office address for tax-related mailings?		Would you like to use our office address for tax-related mailings?	
Address		Address	
City		City	
Province		Province	
Postal code		Postal code	

If American Citizen, Resident, and/or Green Card Holder, or if you have US income

Will our office will be preparing the 2013 US Tax Return (1040/1040NR)?		Will our office will be preparing the 2013 US Tax Return (1040/1040NR)?	
US SSN or ITIN		US SSN or ITIN	
US state of residence		US state of residence	
Date of immigration/emigration (if during 2013)		Date of immigration/emigration (if during 2013)	
Are you a Green Card holder?		Are you a Green Card holder?	
Are you a Green Card applicant?		Are you a Green Card applicant?	
Date obtained / expired / applied for (if during 2013)		Date obtained / expired / applied for (if during 2013)	
Do you own shares of a Canadian corporation?		Do you own shares of a Canadian corporation?	
Are you the trustee of a Canadian trust?		Are you the trustee of a Canadian trust?	
Did you pay income tax instalments?		Did you pay income tax instalments?	

For the year ended December 31, 2013

American Mailing Address			
Would you like to use our office address for tax-related mailings?		Would you like to use our office address for tax-related mailings?	
Address		Address	
City		City	
State		State	
Zip Code		Zip Code	

Children and Other Dependents			
First name			
Last name			
Date of Birth			
Relationship			
Canadian SIN or ITN			
US SSN or ITIN			
Do you have legal custody, and does the child ordinarily reside with you			
If we do not prepare their return, their net income (Line 236)			
Do you have a disability certificate completed for 2013?			
Are they mentally or physically impaired, but without a disability certificate for 2013?			
2013 spousal support payments		Recipient full name	
2013 child support payments		Recipient SIN	

Property Tax, Rent, or Mortgage Interest Paid			
	Residence 1	Residence 2	Residence 3
Home address			
City			
Province / State			
Postal code / Zip Code			
Months occupied			
Property tax paid			
Municipality name			
Personal portion	100%	100%	100%
Allowable amount	0	0	0
Rent paid			
Landlord name			
Personal portion	100%	100%	100%
Allowable amount	0	0	0
Mortgage interest paid			

Additional Information Required	Click for Link to Sheet
Self employment income (Canada)	CDN Business
If you are a Canadian citizen requiring foreign property reporting (i.e. you have assets costing over 100k outside of Canada)	T1135
Self employment income (USA)	USA Business
If you are a USA citizen, resident, or Green Card holder	USA Citizen-Green Card
If you have USA income, and are not a USA citizen, resident, or Green Card holder	USA Non-Resident
Rental income	Rental

Other Relevant Information
Include any notes on significant changes to your tax situation, disabilities, tuition, etc...



For the year ended December 31, 2013

**Canadian Self-Employment Questionnaire**

	Total (including HST)		
Fuel and oil			
Interest			
Insurance			
License and registration			
Maintenance and repairs			
Auto clubs, security, monitoring			
Parking (business only)			

**Home Office Expenses**

	Home Office #1	Home Office #2	Home Office #3
Months of business expenses			
Business area			
Total area			
Business use	0%	0%	0%

	Total (including HST)		
Heat			
Electricity			
Insurance			
Maintenance			
Mortgage interest			
Property taxes			
Rent and other			

**Capital Expenditures (most items over \$250)**

Description	Purchase Date	Purchased in Canada?	Total (excluding HST)
		Yes	
		Yes	
		Yes	
		Yes	
		Yes	
		Yes	
2013 business wardrobe	During 2013	Yes	
2013 business wardrobe	During 2013	No	

For the year ended December 31, 2013

**Canadian Employment Questionnaire**

In order to claim expenses, you must provide us with form T2200 signed by your employer.

Are you a commissioned employee?	
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**General Expenses**

		Telecommunications	
		Lodging	
Food and beverages (business travel)		Other travel	
		Supplies (e.g. postage, office supplies)	
		Other (specify)	

**Vehicle Expenses**

Vehicle year		2013 km driven for employment	
Vehicle make		2013 km driven (total)	
Vehicle model		Employment %	0%

If vehicle is purchased or financed	If vehicle is leased
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Purchase date of vehicle		MSRP of leased vehicle (no taxes)	
Vehicle purchase price		Lease start date	
Sale date of vehicle		Lease end date	
Vehicle sale price		Term of lease	
Interest expense during 2013		Downpayment on lease	
		Lease payments during 2013 (include HST)	

Account	Total (including HST)
Fuel and oil	
Maintenance and repairs	
Insurance	
License and registration	
Parking (employment portion only)	
Other (specify)	

**Home Office Expenses**

	1	2
Months of employment expenses		
Employment use area		
Total home area		
Employment use	0%	0%

	Total (including HST)	
Heat		
Electricity		
Water		
Maintenance (include condo fees)		
Rent		
Other (specify)		

For the year ended December 31, 2013

2013 Foreign Income Verification Statement (For Canadian Residents)

If you are a Canadian resident with specified foreign investment property, e.g. stocks, bonds, investment real estate, etc. with a total cost over \$100k at any point during the taxation year, please detail all amounts below. This information return is filed separately, and must be filed by the same date as the personal tax return. Please provide a separate sheet for your spouse (if applicable). For property owned jointly, provide your share of ownership only. This does not include personal use property, such as your home. You may exclude any accounts for which a T5 / T3 slip is issued. Please contact us for more information.

1. Funds held outside Canada

Name of Bank / Entity	Country	Currency	Maximum Funds Held during 2013	Funds Held at Year End	Income (Loss)

2. Shares of non-resident corporations (other than foreign affiliates)

Name of Corporation	Country	Currency	Maximum Cost during 2013	Cost at Year End	Income (Loss)	Gain (Loss) on Disposition

3. Indebtedness owed by non-resident

Description of Indebtedness	Country	Currency	Maximum Cost during 2013	Cost at Year End	Income (Loss)	Gain (Loss) on Disposition

4. Interests in non-resident trusts

Name of Trust	Country	Currency	Maximum Cost during 2013	Cost at Year End	Income or Capital Received	Gain (Loss) on Disposition

5. Real property outside Canada (other than personal real estate)

Description of Property	Country	Currency	Maximum Cost during 2013	Cost at Year End	Income (Loss)	Gain (Loss) on Disposition

6. Other property outside Canada

Description of Property	Country	Currency	Maximum Cost during 2013	Cost at Year End	Income (Loss)	Gain (Loss) on Disposition

For the year ended December 31, 2013

**2013 Rental Property Information**

Rental Property	1	2	3
Address			
City			
Province / State			
Postal code / Zip code			
Is this a principal residence?			
Personal area of total property			
Total property area			
Personal portion	0.00%	0.00%	0.00%

**2013 Rental Income and Expenses (include HST)**

Rental Property	1	2	3
Specify Currency	Canadian Dollar (CAD)	Canadian Dollar (CAD)	United States Dollar (USD)
Total rent collected during 2013			
Advertising			
Insurance			
Mortgage interest			
Office expenses			
Accounting and legal fees			
Management and administration			
Maintenance and repairs			
Property taxes			
Travel			
Heat			
Electricity			
Water			
Other utility			
Total utilities	-	-	-
Security			
Telecommunications			
Other (specify)			
Net income (before capital items)	-	-	-

**Equipment purchases in 2013**

Appliance purchases			
Use towards rental property	100.00%	100.00%	100.00%

**Property purchases during 2013**

Date of purchase			
Purchase price (include all fees)			
Amount allocated to building (%)			

**Building improvements during 2013**

Brief description	Cost (include HST)	Cost (include HST)	Cost (include HST)





For the year ended December 31, 2013

**American Self-Employment Questionnaire**

**Home Office Expenses**

	Home Office #1	Home Office #2	Home Office #3
Months of business expenses			
Business area			
Total area			
Business use	0%	0%	0%

	Amount		
Heat			
Electricity			
Insurance			
Maintenance			
Mortgage interest			
Property taxes			
Rent and other			

**Capital Expenditures (most items over \$250)**

Description	Purchase Date	Purchased in Canada?	Amount
		No	
		No	
		No	
		No	
		No	
		No	
2013 business wardrobe	During 2013	No	

For the year ended December 31, 2013

2013 Information for Residents of the United States and Dual-Status Residents of the United States

If you are a US citizen, resident, or Green Card holder, please provide a list of all accounts outside the USA for which you have ownership or authority ("the FBAR").

Bank Accounts (owned OR controlled by you - such as corporate accounts)

Institution Name	Full Address of Financial Institution	Account Number	Ownership	Currency
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)

Institution Name	Account Number	Date of Maximum Value (2013)	Maximum Value During Year	Forex	Maximum Value During Year
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-

For the year ended December 31, 2013

2013 Information for Residents of the United States and Dual-Status Residents of the United States

Investment Accounts (include TFSA accounts, but not RRSP or RRIF)

Institution Name	Full Address of Financial Institution	Account Number	Ownership	Currency
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)

  

Institution Name	Account Number	Date of Maximum Value (2013)	Maximum Value During Year	Forex	Maximum Value During Year
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-

  

Institution Name	Account Number	Income Earned	Capital Gains (Losses)	Income Earned - USD	Capital Gains (Losses) - USD
				-	-
				-	-
				-	-
				-	-
				-	-

RRSP or RRIF Accounts

Institution Name	Full Address of Financial Institution	Account Number	Ownership	Currency
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)
				Canadian Dollar (CAD)

  

Institution Name	Account Number	Date of Maximum Value (2013)	Maximum Value During Year	Forex	Maximum Value During Year
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-
		Dec 31, 2013		1.069700	-

  

Institution Name	Account Number	Year End	Value at Year End	Forex	Value at Year End
		Dec 31, 2013	-	1.069700	-
		Dec 31, 2013	-	1.069700	-
		Dec 31, 2013	-	1.069700	-
		Dec 31, 2013	-	1.069700	-
		Dec 31, 2013	-	1.069700	-

For the year ended December 31, 2013

2013 Information for Non-Residents of the United States and Dual-Status Residents of the United States

Please provide the number of days you were in the United States during 2013, listed by state	
State	Number of Days
<b>USA Total (2013)</b>	<b>0</b>

For new clients only	
Please provide the number of days you were in the United States during 2012, listed by state	
State	Number of Days
<b>USA Total (2012)</b>	<b>0</b>

For new clients only	
Please provide the number of days you were in the United States during 2011, listed by state	
State	Number of Days
<b>USA Total (2011)</b>	<b>0</b>

If you have a VISA, please provide type and dates:

For new clients only If you have previously filed US returns, please provide the type and dates:

Days for residency test                      0