

KURIN AND PARTNERS
CHARTERED ACCOUNTANTS

1210 SHEPPARD AVE. EAST, SUITE 308, BOX 18
TORONTO, ONTARIO M2K 1E3
TELEPHONE: (416) 492-1881 FAX: (416) 492-1926
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January 25, 2007

Dear Client,

Once again it is time to start getting ready for the preparation of your personal tax return. We have attached our 2006 INCOME TAX CHECKLIST which should assist you in gathering together your records.

To ensure timely preparation of your 2006 personal tax return, we would appreciate receiving all relevant information between March 1 and March 31, 2007.

ELECTIONS CANADA

We will check the box on the tax return allowing Canada Revenue Agency (CRA) to provide Elections Canada with your name, address and date of birth unless you inform us otherwise.

FOREIGN PROPERTY

If you owned at any time during 2006 foreign assets which had a total cost of \$100,000 (Canadian funds) or more a foreign income verification statement will also have to be filed with your 2006 tax return. Foreign assets for reporting purposes exclude personal use property such as a boat or condominium which is not used or rented out for any business purpose whatsoever. These assets include foreign investments held by Canadian brokers. Severe penalties may be levied by CCRA for failure to meet this foreign property reporting requirement.

UNIVERSAL CHILD CARE BENEFIT

If you have children under the age of 6 you should be receiving \$100.00 per month per child since July 2006 and you will need to give us form RC62. More information regarding this benefit is available at <http://www.cra-arc.gc.ca/benefits/ucb/menu-e.html>.

Yours Truly,

KURIN AND PARTNERS

Jack Kurin, C.A.
Gary Friedlander, C.A.
Susan Kurin, C.A.

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2006 PERSONAL INCOME TAX QUESTIONNAIRE

Please attach information slips, receipts and /or details as required for the following items. Receipts and expense vouchers should be retained for possible examination by Canada Revenue Agency (CRA).

To ensure timely preparation of your 2006 personal tax return, we would appreciate receiving all relevant information between March 1 and March 31, 2007.

Client Name _____

Telephone () _____ Fax () _____ E-mail _____

Please indicate address only if changed since 2005 income tax return

Marital status (if changed in 2006, indicate change and date) _____

Please check items that you have attached:

INCOME

- 1) Employment – T4
- 2) Old Age Security – T4A(OAS)
- 3) Canada Pension Plan benefits – T4A(P)
- 4) Other Pensions – T4A
- 5) Employment Insurance – T4E
- 6) Interest, Dividends and other Investment Income – T5/T600
- 7) Mutual Funds and other Trust Income – T3
- 8) Universal Child Care Benefits – RC62
- 9) Limited Partnership – T5013
- 10) Business or Professional – Financial Statements or T5013
- 11) Rental Property (attach details of income, expenses, purchases and sales)
- 12) Capital Gains/Losses
 Did you dispose of any capital properties this year?
 (Attach copies of sales detail and original purchase documentation.)
- 13) Alimony (provide copy of post-April 30, 1997 agreement or election, if changed or not previously provided)
- 14) Other Income (e.g., stock options, annuities, scholarships, bursaries, research grants, RRSPs – attach T4RSP, Workers' Compensation benefits)

Client Name _____

DEDUCTIONS

- 15) ___ Registered Retirement Savings Plan contributions (attach receipts)
- 16) ___ Annual union, professional dues (attach receipts)
- 17) ___ Child care expense (attach receipts)
 - (a) for individual providers, include S.I.N. and address _____
 - _____
 - (b) for summer camps, indicate number of weeks that were in-residence _____
- 18) ___ Attendant care expenses (attach receipts)
- 19) ___ Allowable business investment losses (refer to Capital Gains/Losses above)
- 20) ___ Moving expenses (attach receipts). Indicate distance moved to new employment _____
- 21) ___ Alimony or separation allowances paid (include name(s) and address(es) of recipients; attach copy of agreement or court order for spousal support which was signed on or after May 1, 1997 or election, if changed or not previously provided) _____
- 22) ___ Commission and employment expenses (include details and T2200 or TL2)
- 23) ___ Carrying charges (interest on money borrowed to earn dividend and interest, investment counsel fees, interest for limited partnerships, safety deposit box)
- 24) ___ Other deductions and expenses (attach receipts)
- 25) ___ Federal and provincial political contributions (attach receipts)
- 26) ___ Charitable donations (attach receipts)
- 27) ___ Medical expenses (attach receipts) and details of private health insurance premiums, including amounts paid while traveling (for dependants over age 18, up to \$10,000 can be transferred)
- 28) ___ Disability deduction for you or dependant (if first time claim, attach T2201 signed by physician)
- 29) ___ Adoption expenses (new in 2005)
- 30) ___ Tuition fees (attach T2202/T2202A including amounts that can be transferred from dependants)
- 31) ___ Labour-sponsored funds – T5006
- 32) ___ Interest paid on student loans (attach reporting slip)
- 33) ___ For wholly-dependent persons, please attach list and indicate for each dependant: name, address if different, relationship, birth date, S.I.N., and net income. Note infirmity, if any.
- 34) ___ Tradesperson tools expense (attach receipts)
- 35) ___ Monthly public transit expense (attach receipts)

OTHER

- 36) ___ 2006 Installments (attach February 2007 notice). Total remitted: \$ _____
- 37) ___ Attach copy of 2005 assessment notices
- 38) ___ Attach details of RRSP – Home Buyers’ Plan or Lifelong Learning Plan withdrawals and/or the Canada Revenue Agency’s Statement of Account concerning these plans, if received
- 39) ___ Amount of any distributions or loans from foreign trusts received in 2006
- 38) ___ Details of foreign property, other than personal use property, if aggregate cost is in excess of \$100,000.

COMMENTS

**2006 SELF-EMPLOYED EXPENSES (T2200 NOT REQUIRED)
2006 EMPLOYMENT EXPENSES (T2200 REQUIRED)**

Do not attach receipts for the following.

Receipts must be kept by taxpayer in case Canada Customs and Revenue Agency requests them at a later date.

CAR EXPENSES:	
Gas	\$
Repairs & maintenance	
Insurance	
License & auto club	
Interest on bank loan for car purchase	
Lease	
Washes & miscellaneous	
Parking & meters	
Business kms	
Total kms	
Allowance received from employer included on T4	
Allowance received from employer not included on T4	
If car purchased, sold or leased during year provide copy of agreement or invoice	
MARKETING & PROMOTION:	
Advertising	
Gifts & tickets	
Meals & entertainment	
Hotel & motel accommodation	
Travel	
Sales meetings & seminars	
Telemarketing & client development	
GENERAL & ADMINISTRATIVE:	
Accounting and legal fees	
Office supplies and expenses	
Telephone - business long distance & cellular	
Professional licenses, fees & dues	
Liability insurance (errors & omissions)	
Equipment leases & rentals	
Personal life commissions included in income	
Rent	
Repairs & maintenance	
Salaries	
Sub commissions & finders fees	
OFFICE IN THE HOME:	
Utilities	
Repairs and maintenance	
Insurance	
Property Tax	
Mortgage interest	
Rent	
Total square footage	
Business square footage	

