

# PERSONAL INCOME TAX RETURN CHECKLIST - 2025

This document must be completed annually to ensure accuracy and due to increased compliance requirements



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PROFESSIONAL CORPORATION

## Instructions:

- Review each section and answer each question carefully. Save/print document. Or come into the office to complete manually.
  - Gather all slips/documents for areas for which you have selected 'YES'
  - Once COMPLETE, provide us with this checklist and your slips/documents as soon as possible, or by **Friday April 10 2026 at the latest**.
  - **Please wait until you have ALL information for your household** (incl spouse/dependents if we prepare their returns) **before submitting to us.**
- Managing partial submissions can lead to delays and document tracking errors. We begin work once all documents have been received.**
- Retain copies of all slips/documents you send to us in case of CRA review. We retain copies of some items but will return originals to you.

IDENTIFICATION	Taxpayer 1	Taxpayer 2 (Spouse/Partner)	
Full name			
Email address			
Date of birth MM DD YEAR			
Phone number			
Address			
Marital Status (Single Divorced Married Separated Widow Commonlaw)			
Did your marital status change during the year?	YES	NO	If YES, provide date of change
Are we preparing tax return for spouse/commonlaw partner?	YES	NO	If NO, enter their net income \$

DEPENDENTS	If we are preparing a tax return for your dependent, submit a separate Checklist for that dependent.		
<i>Existing clients: provide details of new dependents. New clients: provide your dependent details</i>			
Full name & relationship (daughter, son, child etc)	Date of birth MM DD YEAR	Disability Tax Credit?	Net Income \$

GENERAL INFORMATION	Taxpayer 1		Taxpayer 2	
Are you a Canadian citizen?	YES	NO	YES	NO
Authorize CRA to provide your info to Elections Canada to update the Register of Electors?	YES	NO	YES	NO
Authorize CRA to share your name/email to Ontario Health to send you organ donation info?	YES	NO	YES	NO
Did you own foreign assets any time in the year with a total cost exceeding CAD\$100,000?	YES	NO	YES	NO
Did you own an interest in a foreign affiliate at any time during the year?	YES	NO	YES	NO
Did you dispose of OR change the use of a housing unit? (besides a principal residence - see below)	YES	NO	YES	NO
<b>Disposed of a principal residence?</b> If YES, provide details below. If NO, continue to next section	YES	NO	YES	NO
Was it your principal residence for all years owned? (if NO, provide details at bottom of page 2)	YES	NO	YES	NO
Address (if lot size exceeds 1/2 hectare provide details at bottom of pg 2)	Date of disposal	Proceeds of disposal \$	Year acquired	

INCOME	Taxpayer 1		Taxpayer 2	
T4 employment income	YES	NO	YES	NO
CPP & OAS income T4A(P), T4A(OAS)	YES	NO	YES	NO
Pension/annuity/other income T4PS, T4A, T4RSP, T4RIF, T4FHSA	YES	NO	YES	NO
Investment income T3, T5, T5013	YES	NO	YES	NO
Capital gains/losses (disposal of stocks, real estate, crypto, etc) [outside of RSP/RIF/TFSA/FHSA] <i>Provide Realized Gain/Loss report from brokerage account(s)</i> <i>Other items: provide cost, purchase date, sale proceeds, sale date</i>	YES	NO	YES	NO
Spousal support received <i>If YES, how much received?</i>	\$	YES	NO	YES
Foreign pension income <i>Provide country, income type, amount received, currency, foreign tax paid</i>	YES	NO	YES	NO
Other income not included above? (tips, EI, WSIB, etc) <i>If yes, provide details below</i>	YES	NO	YES	NO

Income continued	Taxpayer 1		Taxpayer 2	
RENTAL INCOME (see our note on the Rentals worksheet regarding non-compliant short-term rentals) -----	YES	NO	YES	NO
- If the entire property is rented complete 'Rental Income ENTIRE PROPERTY' Worksheet for each property	<a href="http://lisaritchie.ca/resources">lisaritchie.ca/resources</a>			
- If only a portion of your property is rented complete 'Rental Income PORTION of home only' Worksheet	<a href="http://lisaritchie.ca/resources">lisaritchie.ca/resources</a>			
BUSINESS INCOME (sole proprietorships, partnerships. EXCLUDES corporations.) -----	YES	NO	YES	NO
- NOT HST-registrant? complete our Business Income Worksheet TAB 2 'NO HST breakdown'	<a href="http://lisaritchie.ca/resources">lisaritchie.ca/resources</a>			
- HST-Registrant:				
Would you like us to file your HST Return? -----	YES	NO	YES	NO
If YES, complete our Business Income Worksheet TAB 1 'Include HST breakdown'	<a href="http://lisaritchie.ca/resources">lisaritchie.ca/resources</a>			
If NO, complete our Business Income Worksheet TAB 2 'NO HST breakdown' (and provide copies of HST Return(s) filed to ensure consistency with your T1)	<a href="http://lisaritchie.ca/resources">lisaritchie.ca/resources</a>			

DEDUCTIONS AND CREDITS	Taxpayer 1		Taxpayer 2	
RRSP contributions Official RRSP slips including first 60 days of current year	YES	NO	YES	NO
FHSA contributions Official FHSA slips [EXCLUDES first 60 days of current year]	YES	NO	YES	NO
Did you open a FHSA during the year?	YES	NO	YES	NO
Union/professional dues (if not listed on T4)	YES	NO	YES	NO
Spousal support paid \$ Provide recipient name/agreement date in Notes below	YES	NO	YES	NO
Moving expenses 40km closer to work/school - contact us to discuss	YES	NO	YES	NO
Investment carrying charges: interest, counsel fees, etc	YES	NO	YES	NO
Medical expenses not reimbursed (must exceed \$2834 or 3% of net income if less) Complete our 'Medical Expenses' worksheet <a href="http://lisaritchie.ca/resources">lisaritchie.ca/resources</a> For prescription expenses: obtain a printout from your pharmacy; do not send us individual receipts	YES	NO	YES	NO
Disability Tax Credit (DTC) for self	YES	NO	YES	NO
Disability Tax Credit (DTC) transferred from a dependent	YES	NO	YES	NO
Home Accessibility Provide receipts for renos to increase safety/functionality of those 65+ or with DTC	YES	NO	YES	NO
First-time home buyers tax credit	YES	NO	YES	NO
Educator Supply Credit, Tradesperson Tool/Labour Mobility, Vol. Firefighter/Search Rescue	YES	NO	YES	NO
Tuition for taxpayer T2202 or TL11	YES	NO	YES	NO
Tuition amount to transfer from dependent Provide signed copy of T2202/TL11 (and student's Schedule 11 if we're not preparing that tax return)	YES	NO	YES	NO
Student loan interest	YES	NO	YES	NO
Charitable donations - must have charity registration # (don't send us any amounts claimed on past years)	YES	NO	YES	NO
Political contributions	YES	NO	YES	NO
Child care expenses Provide receipts & identify overnight camps separately. Provide totals per child below:	YES	NO	YES	NO
	*usually must be claimed by lower-income spouse*			
Property taxes/rent paid Provide details below: amount paid, address, municipality/landlord	YES	NO	YES	NO
Other items (Provide details: fertility or adoption expenses, legals fees, multigenerational home reno, etc)	YES	NO	YES	NO

Note: the Digital News Tax Credit has ended

EMPLOYMENT EXPENSES - T2200 required from employer	Taxpayer 1		Taxpayer 2	
Workspace in home Complete only the top portion of our 'Employment Expenses' worksheet	YES	NO	YES	NO
Automobile/other Complete our 'Employment Expenses' worksheet <a href="http://lisaritchie.ca/resources">lisaritchie.ca/resources</a>	YES	NO	YES	NO

TAX INSTALLMENTS	Taxpayer 1		Taxpayer 2	
Income tax installments paid for this tax year? If yes, provide amount paid	\$		\$	

NOTES: ANYTHING ELSE WE SHOULD KNOW?

Please note this form has been abbreviated for simplicity and does not include all items. Do not copy or distribute without express written permission.