escient
expertise + engagement

Escient inc.
2300, boul. Saint-Martin Est
Laval (Québec) H7E 5P3

T 450 629-6434
F 450 629-4411
escient.ca

2019 Tax Checklist
Personal Income Tax Return

HELP US BETTER ASSIST YOU

Please answer the following questions and provide us with any comments concerning your personal situation in the "additional information" section. Please consult the **"What's New for 2019"** schedule to find out if any of these credits apply to your situation.

'We would greatly appreciate it if you would provide us with paper copies of all information slips and other documents required for the preparation of your income tax returns as pictures forwarded from smart phones are often unreadable, which can result in errors and delay the completion of your returns. Please note that all your original documents will be returned to you.

As we are going green, we will forward the copies of your tax returns to you by PDF, together with any documents to be signed and returned to us, unless you have previously indicated to us that you wish to continue receiving a hard copy of these documents.

YOUR PERSONAL SITUATION

YOU

Name: ______________________

Date of birth: ______________________

S.I.N.: ______________________

Address: ______________________

Home number: ______________________

Work number: ______________________

Cell number: ______________________

Fax number: ______________________

Email: ______________________

MARITAL STATUS

○ Single ○ Married* ○ Divorced
○ Common-law ○ Separated ○ Widowed

Has your marital status changed during the year?

○ Yes ○ No

Date of change (dd/mm): ______________________

* If you are married, what is your matrimonial regime?

○ Partnership of acquests ○ Community of property
○ Separation as to property

Did you live alone or only with minor **or** dependent children attending post-secondary school throughout the **entire** year?

○ Yes ○ No

YOUR FAMILY

Spouse: ______________________

Date of birth: ______________________

S.I.N.: ______________________

If tax returns are not prepared by us, provide:

Net income of your spouse

As per line 23600 (federal): ______________________

As per line 275 (Québec): ______________________

UCCB benefit as per line 11700 (federal): ______________________

UCCB repayment as per line 21300 (federal): ______________________

*If you have children or other eligible dependants (for example, a parent with a disability for whom you may get the Canada caregiver amount), please complete the **"Family"** schedule.*

*If you are **separated or divorced,** please complete the **"Separation-Divorce"** schedule instead of the **"Family"** schedule.*

FOREIGN PROPERTY (see "Foreign Property" schedule)

At any time during the year, did you own foreign property with a **total cost** of more than $100,000 CAD?

○ Yes ○ No

(if yes, please provide details on schedule)

2019 Tax Checklist
Personal Income Tax Return (cont'd)

YOUR PERSONAL SITUATION (cont'd)

ELECTIONS CANADA

Are you a Canadian citizen? ◯ Yes ◯ No

Spouse: ◯ Yes ◯ No

As a Canadian citizen, do you authorize the CRA to communicate your name, address, date of birth, and citizenship to Elections Canada? ◯ Yes ◯ No

Spouse: ◯ Yes ◯ No

Contribution to the Québec Prescription Drug Insurance Plan (Québec residents only)

Were you (and your spouse, if any) covered by a group insurance plan for prescription drugs for the **entire** year?*

◯ Yes ◯ No

If you were covered for only **part of the year,** please provide the period of coverage.

From ____________________ To ____________________

Please indicate if your adult children for which we are preparing tax returns are insured for prescription drugs?

◯ Yes, with parents ◯ Yes, with their employer

◯ Yes, with QPDIP ◯ No

If covered for only **part of the year,** please provide the period of coverage.

From ____________________ To ____________________

If you were covered by the RAMQ's public insurance plan, please answer "No".

DOCUMENTS TO BE PROVIDED AND QUESTIONS

DOCUMENTS TO BE PROVIDED

◯ Copies of your 2018 Notices of assessment.

◯ Copies of your tax instalment statements for 2019.

◯ Copies of your previous year's returns.
(if these were not prepared by us)

◯ Copy of correspondence received from the tax authorities, if any.

Refund transferred to spouse (Québec returns only)

If you are allowed a refund, and your spouse has an amount due, would you like to apply all or part of your refund to pay the amount due by your spouse?

◯ Yes ◯ No

If your spouse has a refund, and you have an amount due, can we transfer all or part of the refund to pay for your amount due?

◯ Yes ◯ No

Eligible pension transfer

If you received an eligible pension amount, do you agree to income splitting between you and your spouse to reduce your tax burden?

◯ Yes ◯ No

Transfer of charitable donations

If it is more advantageous for your family, do you accept that the charitable donations be combined in one spouse's tax returns?

◯ Yes ◯ No

PLEASE COMPLETE THE INFORMATION CONCERNING YOUR INCOME AND DEDUCTIONS ON THE FOLLOWING PAGES

ELECTRONIC FILING (EFILE)

In order to respect the tax regulations, all returns meeting the criteria will be electronically filed with the government authorities.

DIRECT DEPOSIT

The tax authorities now favour direct deposit for any refunds and payments. To ensure that you receive any payment to which your are entitled without delay, please answer the question below and provide us with a void cheque for the bank account of **each member of your family** for which we prepare the returns, as applicable.

Are you already registered for direct deposit?

◯ Yes ◯ No - please provide a void cheque

Have you changed bank account? If so, and if a modification to the direct deposit information is required, please send us a void cheque.

ADDITIONAL INFORMATION

Schedule

INCOME

In order to assist you in gathering the documents required for the preparation of your income tax returns, please answer the following questions, provide the requested documents and complete the additional schedules, if applicable. Please provide the information for all persons in your family for which we are preparing 2019 income tax returns.

As a resident of Canada, you must report your income for 2019 from all sources, both inside and outside Canada.

1.	Are you an employee?	○ **Yes** ○ **No**	If yes, please provide your T4, T4A/Relevé 1, Relevé 2 and Relevé 22 information slips.
2.	Did you exercise any stock options?	○ **Yes** ○ **No**	If yes, please forward any information provided by your employer, including your T4/Relevé 1 information slips.
3.	Do you have any additional employment income?	○ **Yes** ○ **No**	If yes, please provide your T4A/Relevé 1 and Relevé 2 information slips.
4.	Did you receive any employment insurance benefits or any disability benefits from the CNESST, SAAQ, IVAC, social assistance payments or any payment for maternal or paternal leave of absence?	○ **Yes** ○ **No**	If yes, provide your T4E, Relevé 5 and Relevé 6 information slips.
5.	Are you a **non-incorporated** self-employed person (health professional or other, earning business or professional income)?	○ **Yes** ○ **No**	If yes, please provide your T4A/Relevé 1 slips and complete the schedule *Required information for Health Professionals* or *Self-Employed Persons,* as applicable to your situation.

*Also complete the **Internet Business Activities** schedule. If you are a self-employed person and are registered with the Registre des entreprises du Québec (REQ), please provide us with your business number: ______________________*
Please verify your registration with the REQ. If any changes are required, please print out a copy of the REQ registration and note any modifications to be made directly on this copy and forward it to us.

6.	Did you receive any Canada or Québec Pension Plan benefits, Old Age Security benefits or any retirement allowance?	○ **Yes** ○ **No**	If yes, please provide your T4A, T4A(P), T4(OAS), Relevé 1 and Relevé 2 information slips.
7.	Did you receive any amounts or make any withdrawals from your RRSP, RRIF or pension plan?	○ **Yes** ○ **No**	If yes, please provide your T4RSP, T4RIF, T4PS, Relevé 2 and Relevé 25 information slips.
8.	Did you receive any amounts from your Registered Education Savings Plan or receive any scholarships?	○ **Yes** ○ **No**	If yes, please provide your T4A, Relevé 1 and Relevé 2 information slips.
9.	Did you receive, in 2019, any Universal child care benefits (UCCB), even if these were for prior years?	○ **Yes** ○ **No**	If yes, please provide the RC62 information slip. If you have a spouse, the UCCB must be reported on the income tax return of the spouse with the lowest net income, regardless of which spouse received the benefits.

If we do not prepare your spouse's income tax returns, please indicate the amount on line 11700 of his or her federal return $ ______________

Schedule

2019

INCOME (continued)

10. Did you receive any investment income (dividends, interest, trust income, partnership income or income from any tax shelters)?	◯ Yes ◯ No	If yes, please provide your T3, Relevé 16, T5, Relevé 3, T5013, Relevé 15, T101, Relevé 11, T5008 and Relevé 18 information slips.
11. Did you dispose of any investment property (such as shares, bonds, mutual funds, etc.) from your accounts:		
- With a broker?	◯ Yes ◯ No	If yes, for each account, please obtain a summary of the capital gains and losses for the year from your broker and forward it to us.
- Without a broker (such as direct investing)?	◯ Yes ◯ No	If yes, for each account, please provide us with your investment summary indicating all sales transactions that occurred in the year, including the cost (or average cost, if required) as well as the sales price. If you do not have an investment summary, please provide us with the details and statements for all transactions in the year.
12. Did you dispose of any property (such as a principal residence, cottage, rental property, land, artwork or jewelry, etc.)?	◯ Yes ◯ No	If yes, please provide the details, including the date of purchase and sale of the property, the purchase and sales price, including the currency if not in Canadian dollars. Please provide any other information you deem pertinent.

A deemed disposition must also be reported on your income tax returns. A deemed disposition can occur when you have a change in the use of a property. For example, if a rental property (or part of a rental property) starts being used as a principal residence or, conversely, if you start renting your principal residence.

13. During the year, did you change the use of a property?	◯ Yes ◯ No	If yes, please provide us with details.
14. Did you receive any other income, with or without any information slips?	◯ Yes ◯ No	If yes, please provide the informations slips. If no slips were received, please provide us with the details of any additional income received (example: foreign income).
15. Do you own one or several rental properties, alone or with any co-owners?	◯ Yes ◯ No	If yes, please complete the R*eal estate rental income and expenses* schedule.
16. Did you receive any support (alimony) payments?	◯ Yes ◯ No	If yes, please provide the amount received, the name of the payer and indicate if the amount was for you or for your children. If this is the first year, please send us a copy of the agreement or judgment.

Schedule

DEDUCTIONS

This section will assist you in gathering the information and documents necessary for you to benefit from the deductions and credits to which you are entitled to for 2019.

1.	Did you have any deductible employment expenses (employee)?	◯ Yes ◯ No	If yes, please provide forms T2200 and TP-64.3 duly completed and signed by your employer, as well as the details of your deductible employment expenses.
2.	Did you pay any union or professional dues required for you to earn a salary and which were not included on your T4/ Relevé 1 slips. These must not have been reimbursed or paid by your employer.	◯ Yes ◯ No	If yes, please provide the official receipts for these union or professional dues.
3.	Did you contribute to your RRSP in 2019 or in the first 60 days of 2020?	◯ Yes ◯ No	If yes, please provide the official receipts issued to you. Please make sure to send us the official receipts for all contributions made in the first 60 days of 2020 as these must be reflected on your 2019 income tax returns.
4.	Do you have a Home Buyers' Plan or Life-long Learning Plan balance that must be reimbursed?	◯ Yes ◯ No	If yes, we will use part of your RRSP contribution to make the minimum required annual repayment.
5.	As a self-employed person, did you have any motor vehicle or home office expenses?	◯ Yes ◯ No	If yes, please complete the *Motor vehicle expenses* and *Home office expenses schedules*.
6.	Did you move?	◯ Yes ◯ No	If yes, please answer the following questions.
		◯ Yes ◯ No	Did you sell your residence? If yes, please provide the purchase and sales contract of the property sold (we will contact you if we require additional information).
		◯ Yes ◯ No	Following your move, did you reduce the distance between your home and your new workplace or school by at least 40 km? If yes, we will contact you to obtain more information.

Schedule

DEDUCTIONS (continued)

6.1 Have you acquired a home for the first time?

◯ **Yes**
◯ **No**

If yes, please provide the date of acquisition of the property:

______________________ (YYYY-MM-DD).

Roll number or cadastral designation as shown on the municipal tax bill for the home (or provide tax bill).

____

Who is the owner of the home?

◯ You
◯ You and your spouse
◯ Your spouse
◯ You and another person

If you indicated "another person", please provide their information, as follows:

Last name: ______________________

First name: ______________________

S.I.N.: ______________________

If we do not prepare the tax returns for the other co-owner, please indicate who will be claiming the applicable credit:

◯ You
◯ You and your spouse
◯ Your spouse
◯ You and another person

6.2 Did you acquire a property to make it a home for a disabled person?

◯ **Yes**
◯ **No**

If yes, please provide the following information for the applicable disabled person.

Last name: ______________________

First name: ______________________

S.I.N.: ______________________

7. Did you make any eligible eco-friendly renovations to your home this year (RénoVert)?

◯ **Yes**
◯ **No**

If yes, please provide the date of the agreement entered into with the contractor, the amounts paid and a description of the work done or a duly completed TP-1029.RV-V *RénoVert Tax Credit* form with respect to the work eligible for the RénoVert credit. Please note that the agreement with the contractor must have been signed after March 17, 2016 and before April 1, 2019. The work must have been paid for in 2019 to claim a credit in your 2019 income tax return. You must obtain and provide us with a copy of the compliance certificate TP-1029.RV.A-V, duly signed and completed by the contractor who carried out the work.

7.1 Have you made any qualified expenditures for recognized work in relation to the residential waste water treatment systems?

◯ **Yes**
◯ **No**

If yes, please provide us with the date of the agreement entered into with the contractor, all the details regarding the contractor and the work carried out, as well as the amounts paid or a duly completed TP-1029.AE-V *Tax Credit for the Upgrading of Residential Waste Water Treatment Systems* form. Please note that the agreement with the contractor must have been entered into after March 31, 2017 and before April 1, 2022. To claim the credit in your 2019 income tax return, the expenditures must have been paid for in 2019. You must obtain and provide us with a copy of the compliance certificate TP-1029.AE.A-V, duly completed and signed by the contractor who carried out the work.

Schedule

DEDUCTIONS (continued)

8. Are you a non-incorporated **self-employed** person (health professional or other)?	◯ Yes ◯ No	If yes, please complete the schedule ***Required information for Health Professionals*** or ***Self-Employed Persons*** as applicable to your situation to properly reflect your income and expenses.
9. Did you pay any interest on cash damming?	◯ Yes ◯ No	If yes, please provide the statement of account indicating the interest paid to be deducted for 2019. Do not include the amounts already indicated on the professional income and expenses schedule, if this is applicable to you.
10. Did you have to pay interest to earn any investment income or pay for any professional, investment management or legal fees?	◯ Yes ◯ No	If yes, please provide statements or official receipts issued regarding these.
11. Did you pay for any child care expenses?	◯ Yes ◯ No	If yes, please provide the official receipts (Relevé 24 and other receipts).
12. Did you pay any amount for activities eligible to the Children's fitness amount or Children's arts amount? Please note that these credits have been eliminated at the federal level, but may still be applicable in certain provinces. In Québec, your family income must not be higher than $138,525 in order to benefit from this credit.	◯ Yes ◯ No	If yes, please provide the official receipts for the amounts paid in 2019.
13. If you are an eligible educator, did you pay any amount for school supplies?	◯ Yes ◯ No	If yes, please provide the official receipts for the amounts paid in 2019.
14. Did you pay any interest on student loans?	◯ Yes ◯ No	If yes, please provide the official receipt for the amount paid in 2019.
15. Did you pay for any tuition fees (post-secondary education for you, your spouse or your children or for occupational skills courses paid to a post-secondary educational institution)?	◯ Yes ◯ No	If yes, please provide the official receipts for the amounts paid. Forms T2202 and Relevé 8 must generally be downloaded by the student directly from the school's website. For tuition fees paid to educational institutions outside of Canada, please obtain a duly completed and signed form TL11A from the university.
16. Did you make any political contributions?	◯ Yes ◯ No	If yes, please provide the official receipts.
17. Did you make any charitable donations?	◯ Yes ◯ No	If yes, please provide the official receipts.

Schedule

DEDUCTIONS (continued)

18. Did you pay alimony or make child support payments?	◯ **Yes** ◯ **No**	If yes, please complete the ***Separation-Divorce*** schedule. If you paid both alimony and child support payments, please provide the details for the amounts paid: Alimony paid in 2019 for former spouse: ____________________ Child support paid in 2019: ________________________________ If this is the first year, please send us a copy of the agreement or judgment.
19. Did you have any adoption or infertility treatment expenses?	◯ **Yes** ◯ **No**	If yes, please provide the details and applicable amounts. Please note that not all amounts paid are eligible. An analysis of these amounts will be required. Expenses for a medical intervention to conceive a child, even if you do not have a medical condition, may now be eligible.
20. Do you house or have an eligible relative (for example: mother, father) for whom you can get the Canada caregiver amount (or provincial credit)?	◯ **Yes** ◯ **No**	If yes, please complete the ***Family*** schedule and provide the information requested for the eligible dependant. Please provide the dependant's income if we do not prepare the income tax returns for this person.
21. Did you have any medical or dental expenses that were not reimbursed by your insurance company?	◯ **Yes** ◯ **No**	If yes, please provide the receipts for the medical, dental or other expenses paid. Concerning your prescription drugs, please obtain a receipt from your pharmacist for the total amount paid. If a portion of these expenses was reimbursed by your insurance, please provide the insurance statements so we can determine what amounts you may claim.
22. Did you pay for medical insurance premiums (medication, medical and dental care) for you, your spouse or your children (amounts not already included on your T4 or T4A information slips)?	◯ **Yes** ◯ **No**	If yes, please provide the official receipt.
23. If you were 65 years old or older in 2019, or if you are eligible for the disability tax credit, did you pay for eligible renovations to gain access to the eligible dwelling or reduce the risk of harm in this dwelling?	◯ **Yes** ◯ **No**	If yes, you may be eligible to a tax credit for eligible expenses of a maximum of $10,000 made for renovations to gain access to the dwelling and reduce the risk of harm within this dwelling for the qualifying individual. Please provide us with the receipts for the eligible renovations made.
24. If you were 70 years old or older in 2019, did you pay for any physical, artistic, cultural or recreational activities?	◯ **Yes** ◯ **No**	If yes, and if your net income did not exceed $42,215 in 2019, please provide us with the official receipts for these activities. Please note that the maximum credit available is $40.

Schedule

2019

DEDUCTIONS (continued)

25. If you were 70 years old or older in 2019, did you pay for any services allowing you to remain in your residence (for example: bathing and meal assistance, house-keeping, etc.)?	◯ **Yes** ◯ **No**	If yes, please provide the receipts for the amounts paid. Please note that the credit is based on your family income. This means that the credit will be reduced if your family income is higher than $58,380 in 2019. Also, please provide the following information regarding your rent: Amount of your rent for January 2019: ______________________. Rent increased in ______________________ 2019 (for example, increased in July). Amount of your rent for December 2019: ______________________.
26. If you were 70 years old or older in 2019, did you pay for the purchase or rental or for the installation of eligible equipment to allow you to remain in your home (for example: installation of a walk-in bathtub or shower, rail-mounted motorized chair for the stairs or other)?	◯ **Yes** ◯ **No**	If yes, please provide your receipts and the detail of the amounts paid. Please note that the first $250 of expenses does not give rise to a credit.
27. Are you eligible for the disability amount?	◯ **Yes** ◯ **No**	If yes, and if this is the first request for the disability amount, please provide forms T2201 and TP-752.0.14, duly completed and signed by an authorized medical practitioner. Nurse practitioners can now certify the application form for the disability tax credit.
28. Did you receive any advance payments (for work premium, child care expenses, home-support services for seniors)?	◯ **Yes** ◯ **No**	If yes, please provide your Relevé 19.
29. Were you a tenant on December 31, 2019? *Please note that this question concerns the Solidarity Tax Credit. If your family income exceeds $57,663 (person with spouse) or $52,976 (person without spouse/or single parent), you are not eligible for this credit. Therefore, you do not have to send us any document.*	◯ **Yes** ◯ **No**	If yes, and if your family income is less than the threshold, please provide the Relevé 31 that was given to you by your landlord. If you are eligible for the Solidarity Tax Credit, this information slip is required for the calculation of the credit.
30. Did you own your home on December 31, 2019? *Please note that this question concerns the Solidarity Tax Credit. If your family income exceeds $57,663 $ (person with spouse) or $52,976 (person without spouse/or single parent), you are not eligible for this credit. Therefore, you do not have to send us any document.*	◯ **Yes** ◯ **No**	If yes, and if your family income is less than the threshold, please provide a copy of your municipal property tax statement for 2019. If you are eligible for the Solidarity Tax Credit, this statement is required for the calculation of the credit.