

**PARKER GARBER & CHESNEY, LLP**  
Chartered Accountants

**Wilshire Management Services Ltd.**

**PERSONAL TAX INFORMATION SHEET**

**2013 TAXATION YEAR**

The following document is meant to provide you with a reminder of the information required by us in preparing your tax returns. Please read the notes and complete all questions carefully to ensure that you obtain full benefit for all deductions to which you are entitled. **Completion of this form is not necessary but will help ensure that your tax return is completed accurately and on a cost-effective basis. Any changes from information of the prior year should be completed.** This document is not an all-inclusive list of items applicable to personal income tax but rather is intended to be used as a guide in the preparation of your return.

Once you have completed the attached information sheet and have accumulated all of the necessary information slips and statements, please arrange immediate delivery to our office, preferably by courier.

**Note that new foreign reporting rules have been substantially changed to require much more detailed information. If this information is not provided by your financial institutions or advisors requiring our office to determine the necessary information please be aware that the cost of such service will be charged in addition to our normal fee. You are encouraged to obtain all of the detailed information from your financial institutions or advisors.**

Efile is no longer an option. CRA requires all Efile eligible tax returns to be filed electronically. Upon completion of your personal tax return, it will be electronically filed with The Canada Revenue Agency. We will be forwarding to you our invoice for completing your return, a reporting letter, an instalment schedule (when applicable), personal engagement letter, the 4 page jacket of your tax return, an electronic filing authorization form and The Canada Revenue Agency contact authorization form. You will be required to sign and return the forms to us immediately in the return envelope provided. If there is a balance owing on your return, we will inform you so that arrangements can be made for timely payment. Again this year we will not be providing a complete copy of your tax return unless specifically requested. Please indicate in the appropriate space on the following pages if you will require a complete copy of the tax return.

In the alternative you have the option to receive our documents electronically. Please indicate if you wish this option.

If you require any information or clarification of the items in this document, please feel free to contact our office at your convenience.

## PERSONAL INFORMATION

		Social Insurance Number	Date of Birth		
			D	M	Y
Name					
Name of Spouse/Partner					
Name of Dependants	1.				
	2.				
	3.				
	4.				
Address		Apt #			
Street		City			
Province		Postal Code			
Telephone: Home (     )		Telephone: Office (     )			
Telephone: Cell (     )		Fax: (     )			
Email					
Is Your Address New This Year?			<input type="checkbox"/> Yes		<input type="checkbox"/> No
Are you and all members of your family Canadian citizens?			<input type="checkbox"/> Yes		<input type="checkbox"/> No
Are you or any member of your family a US citizen (or Green Card Holder)? (If so, please see the pages at the end of this document)			<input type="checkbox"/> Yes		<input type="checkbox"/> No
			D	M	Y
Date of Departure from or Entry to Canada if Within Tax Year?					
Date of Marriage if Within Tax Year					
Date of Separation or Divorce if Within Tax Year (please provide a copy of agreement/court order)					
Date of Death					
Date of Dependant's Birth if Within Tax Year					
Province of Residency on December 31					
Are you or a member of your family eligible for disability tax credits?			<input type="checkbox"/> Yes		<input type="checkbox"/> No
Are you the beneficiary of any trust of estate? If so, please provide details or discuss with our office			<input type="checkbox"/> Yes		<input type="checkbox"/> No

**INCOME** (include T3s, T4s, T4As, T5s, T600s, and invoices)**Business**

Type of Business

Financial Statement  Included  Not Included

Employer's Business Number

Wages or Partnership Allocation to Spouse \$

**Capital Gains**

REAL ESTATE (Address of Property Disposed of)

**D****M****Y**

Amount of Purchase \$

Date of Purchase

Amount of Sale \$

Date of Sale

LISTED PERSONAL PROPERTY

Amount of Purchase \$

Date of Purchase

Commissions Paid and Legal Fees \$

Amount of Sale \$

Date of Sale

Other Costs of Sale \$

DO YOU HAVE SALES OF DEBT OR SHARES IN A CANADIAN CONTROLLED PRIVATE CORPORATION

 Yes No

IF YES:

Amount of Loan or Purchases \$

Date of Loan or Purchase

Amount of Sale \$

Date of Sale

Other Costs of Sale \$

DID YOU TRANSFER ANY REAL PROPERTY TO CHILDREN OR GRANDCHILDREN?

 Yes No

DID YOU TRANSFER SHARES OF A SMALL BUSINESS CORPORATION OR FARM?

 Yes No

IF YES TO EITHER QUESTION:

Value of Transfer \$

Date of Transfer

DID YOU BUY OR SELL SHARES OR MUTUAL FUNDS DURING THE TAX YEAR?

 Yes No

Please attach details

Did you make a February 24, 1994 Capital Gains Election?

 Yes No**Child Support****Spousal Support**

Received \$

Received \$

Paid \$

Paid \$

**Commissions \$****Dividends \$****Employment \$**

**INCOME** (include T3s, T4s, T4As, T5s, T600s, and invoices) (cont'd)**Taxable Benefits \$**

Automobile	Documents Attached	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Residence	Documents Attached	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Other	Documents Attached	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Low Interest or No Interest Loans**

		D	M	Y
Amount Outstanding \$	Date Outstanding			
Amount Outstanding \$	Date Outstanding			

**Gratuities and Tips \$****Interest from Investments \$**

Canada Savings Bonds \$
Other Bonds \$
Mortgages \$
Trusts \$

**Foreign Assets in Excess of \$100,000 at Cost** (please attach details as per attached)**Pensions**

## RETIRING ALLOWANCES

Amount \$

## RRSP CONTRIBUTIONS

Amount \$

Home Buyers' Plan Withdrawal

Lifelong Learning Plan Withdrawals

RESP Withdrawals

RDSP Withdrawals

RRIF Withdrawals

CESG Payments

CDSG &amp; CDSP Payments

TFSA Withdrawals (contribution?)

**Rental Property** (attach rental income and expense details)

Address

**Tax Shelters** (attach supporting documents)**U.S. Information**

Number of days in the US in the past three years      2013                              2012                              2011

Type of income received:  Employment       Business       Interest       Inheritance       Other

Attach supporting documents

**EXPENSES** (include receipts)

Child Care Expenses \$

Child Support Payments (attach copy of separation/divorce agreement) :

Name	SIN#	Amount Paid \$
------	------	----------------

Charitable Donations \$      Were any donations made of publicly-listed securities

Medical Expenses &amp; Private Health Insurance Premiums \$

Moving Expenses \$

Professional Dues \$

Safety Deposit Box \$

Salesperson's Expenses (attach Form T2200) \$

Tuition Payments (attach Form T2202) \$

Union Dues \$

Political Contributions \$

Adoption expenses \$

Public transit passes \$

Children's fitness programs \$

Children's arts programs \$

Were you a first-time home buyer in 2013?

If a family member's RRSP or RRIF decreased in value between the date of death and the date of distribution please provide form RC249 from financial institution.

**ALLOWABLE BUSINESS INVESTMENT LOSS (ABIL)**Did you sell shares to a non-related person at a loss?       Yes       NoIs an outstanding loan to you by a corporation uncollectible?       Yes       No

If Yes to either question, document the details for your Allowable Business Investment Loss

FOR THE SMALL BUSINESS CORPORATION

D

M

Y

Name

Date of Bankruptcy, Insolvency, or Wind-up

FOR THE SHARES

Class of Shares

Number of Shares

Date of Purchase

Adjusted Cost Base \$

FOR THE DEBT

Type of Debt

Date of Acquisition

Adjusted Cost Base \$

Proceeds of Disposition \$
Amount of Your Loss \$

TRANSFERS TO SPOUSE ON SEPARATION			
	D	M	Y
Your Spouse's Name      SIN			
Property That You Transferred			
Transfer Date			
Separation Agreement Date			
Consent to file Election <input type="checkbox"/> Yes <input type="checkbox"/> No			

CHECKLIST FOR THE SELF-EMPLOYED	✓	\$
Advertising	<input type="checkbox"/>	
Convention Expenses	<input type="checkbox"/>	
Disability Modifications	<input type="checkbox"/>	
Insurance	<input type="checkbox"/>	
Interest	<input type="checkbox"/>	
Interest and Borrowing Charges	<input type="checkbox"/>	
Health Plan Premiums	<input type="checkbox"/>	
Home Office	<input type="checkbox"/>	
Square Footage of Home Office Space      and Total Home Footage		
Rent or Mortgage Interest	<input type="checkbox"/>	
Property tax	<input type="checkbox"/>	
Home Insurance	<input type="checkbox"/>	
Annual Utilities		
• Heat	<input type="checkbox"/>	
• Hydro	<input type="checkbox"/>	
• Water	<input type="checkbox"/>	
• Cable & Internet	<input type="checkbox"/>	
• Telephone & Internet	<input type="checkbox"/>	
Maintenance and Repairs	<input type="checkbox"/>	
Leasing Costs	<input type="checkbox"/>	
Meals & Entertainment Expenses	<input type="checkbox"/>	
Automobile		
• <input type="checkbox"/> Own or <input type="checkbox"/> Lease		
• Was There a Change in the Tax Year (Details)	<input type="checkbox"/>	
• If Lease, Lease Cost Per Month	<input type="checkbox"/>	
• If Own, Interest Cost Per Month	<input type="checkbox"/>	

<b>CHECKLIST FOR THE SELF-EMPLOYED (cont'd)</b>		<b>✓</b>	<b>\$</b>
• Odometer @ Beginning of Year			
• Odometer @ End of Year			
• Percentage of Business Use of Car			
• Fuel Expenses	<input type="checkbox"/>		
• Car Insurance	<input type="checkbox"/>		
• Repairs and Maintenance	<input type="checkbox"/>		
• Parking expenses	<input type="checkbox"/>		
• Highway Tolls	<input type="checkbox"/>		
• License and Registration	<input type="checkbox"/>		
•	<input type="checkbox"/>		
•	<input type="checkbox"/>		
Equipment Purchases Subject to CCA			
• Furniture and Equipment	<input type="checkbox"/>		
• Computer Equipment	<input type="checkbox"/>		
• Leaseholds (if rental property)	<input type="checkbox"/>		
Office Expenses			
• Telephone & Fax	<input type="checkbox"/>		
• Stationary Supplies	<input type="checkbox"/>		
• Internet	<input type="checkbox"/>		
•	<input type="checkbox"/>		
•	<input type="checkbox"/>		
Professional Membership Dues / Fees	<input type="checkbox"/>		
Accounting Fees	<input type="checkbox"/>		
Legal Fees (state nature of)			
•	<input type="checkbox"/>		
Salaries Paid (provide T4 Summary for 2013)	<input type="checkbox"/>		
Travel Expenses	<input type="checkbox"/>		
List Other Expenses			
•	<input type="checkbox"/>		
•	<input type="checkbox"/>		
•	<input type="checkbox"/>		
•	<input type="checkbox"/>		



## **FOREIGN REPORTING REQUIREMENTS (CANADA)**

The following details must be provided for **each** of the following investments that were held at anytime during the year including any investments acquired or sold during the year:

Shares of foreign corporations no matter where the shares are held. This includes public and private corporations.

All investments held in foreign brokerage accounts, even if they are Canadian investments.

All foreign bank accounts and brokerage accounts.

All foreign partnerships and trusts.

All foreign real estate with the exception of vacation properties for personal use.

The following information is needed for each of the above items:

Original cost in Canadian dollars at the time of purchase.

Cost at December 31, 2013.

Countries of origin (the country where the corporation is headquartered, where the partnership or trust is established, where the accounts are held or where the real estate is located).

The names of the institution holding the accounts.

If the information is substantial please contact our office and we will provide a worksheet for your use.

## **UNIVERSAL CHILD CARE BENEFIT**

If you had a dependant child under the age of 6 in 2013 and did not receive this benefit of \$100 per month please inform us so the proper documents can be prepared.

## **PROVINCIAL TAX CREDITS (NEW ITEMS ARE IN BOLD)**

Provide details for the following available credits:

**ONTARIO:** Details of property tax, rent or college/university residence payments, labour-sponsored investments tax credits, political contributions, apprentice training tax credits and co-operative education tax credits (provide receipts). **The new Healthy Homes Renovation Tax Credit is available to seniors and individuals sharing their home with a senior relative who make permanent renovations to their home whether owned or rented.**

**NEW BRUNSWICK:** Details of political contributions, labour-sponsored venture capital fund tax credits and small business investor tax credits (include receipts).

**NOVA SCOTIA:** Details of N.S. Home Ownership Plans, equity tax credits, labour-sponsored investment tax credits, post-secondary graduate retention rebate, equity tax credits, volunteer firefighters, ground search and rescue tax credits and political contributions (include receipts).

**QUEBEC:** Details of Quebec Stock Savings Plans, property tax (include relevé 4), political contributions (include receipt), employee stock options and caregiver credits.

**BRITISH COLUMBIA:** Details of political contributions, employee investment tax credits, mining flow-through share tax credit, venture capital tax credit. BC has a provincial credit for children's fitness and art programs similar to the Federal program. The \$10,000 limit for medical expense for "Other Dependents" has been eliminated. The new Seniors' Homes Renovation Tax Credit is available to seniors and individuals sharing their home with a senior relative who make permanent renovations to their home whether owned or rented.

#### **NOTICES OF ASSESSMENT**

Please provide copies of all notices of assessment or reassessment and other relevant correspondence from any tax authorities received by you or any family member for whom we are filing returns if not previously provided.

#### **SPOUSES AND CHILDREN 18 OR OVER**

It may be beneficial to prepare a tax return for individuals with little or no income as they may be eligible for certain Federal and provincial tax credits. If you wish us to prepare these returns, please provide us with the details.

#### **U.S. CITIZENS, RESIDENTS AND SNOWBIRDS**

It is imperative that any U.S. citizen be aware that the Internal Revenue Code requires that you file a U.S. tax return annually regardless of the country of your residence. We urge that, if you are not filing this return, you discuss the consequences with us as the penalties are severe. In most cases, the filing of a U.S. tax return will not result in additional income tax liability.

All US citizens and residents must file detailed information concerning financial holdings outside of the United States. This includes all bank accounts, investment accounts, pensions and other holdings that the US person has either a beneficial interest or signing authority. This can include third party accounts for

which the US person has signing authority and joint accounts. Please complete the attached FBAR information sheet for each applicable account.

Also, any U.S. citizen having an interest in a Canadian company may be required to file an information return on behalf of the corporation with the IRS.

Any individual spending substantial time in the U.S. may be required to file a U.S. tax return or special election forms exempting them from filing the tax returns. This includes snowbirds that spend the winter in the U.S. If this possibility exists, please discuss the matter further with our office so that we can help determine the filing requirements.

RRSP statements for the year must be provided in order to make the election to defer income earned within the RRSP. Also details of all financial institution accounts held outside of the US must be reported.

It should be noted that U.S. Immigration now checks tax filing information through the IRS at most border crossings and all airports. Failure to file U.S. returns could jeopardize U.S. assets, the ability to collect Social Security and G.I. benefits and entrance to the U.S or the denial of issuance of a U.S. passport.

FBAR INFORMATION SHEET

Account Holder (self, joint or third party)

Financial Institution

Address

Account number

Maximum amount of money or value in the account during 2013

---

Account Holder (self, joint or third party)

Financial Institution

Address

Account number

Maximum amount of money or value in the account during 2013

---

Account Holder (self, joint or third party)

Financial Institution

Address

Account number

Maximum amount of money or value in the account during 2013

---

Account Holder (self, joint or third party)

Financial Institution

Address

Account number

Maximum amount of money or value in the account during 2013

---

Account Holder (self, joint or third party)

Financial Institution

Address

Account number

Maximum amount of money or value in the account during 2013

---

Account Holder (self, joint or third party)

Financial Institution

Address

Account number

Maximum amount of money or value in the account during 2013

---

Account Holder (self, joint or third party)

Financial Institution

Address

Account number

Maximum amount of money or value in the account during 2013

---

Account Holder (self, joint or third party)

Financial Institution

Address

Account number

Maximum amount of money or value in the account during 2013

---