



# It's Tax Season

## Let's get started!

**Stern Cohen**  
— ACCOUNTANTS —

Dear Valued Client,

Thank you for using our tax checklist. If you prefer, the online version is [here](#).

Upload your completed checklist and supporting information to our secure [portal](#). If you are missing outstanding information, collect everything else to send via the portal *in one batch*, then send the remaining information *as soon as it is available*. We also accept delivery by courier, mail and drop off.

When your tax return is complete, we will send you a secure email with:

- a PDF of the tax return for your review
- your invoice
- a T183 form authorizing Stern Cohen to E-file your return.

Late filed returns and late payment of taxes are subject to severe CRA interest and penalty charges.

***As a result, please send us your supporting information as soon as possible.***

Thank you for your business!

**Stern Cohen LLP**

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### Checklist for Tax Year 2023

Full Name:	
Full Name of Spouse / Common Law Partner (if applicable):	
Names (and relationships) of other family members Stern Cohen will be preparing tax returns for (if applicable):	
Are you the main family contact for our tax preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Other	If other, please explain:
Phone (Day):	Phone (Evening):
Email:	
Will you be out of town between now and April 30, 2024? If yes, please indicate the date range here:	
If you are a Canadian citizen, do you authorize the Canada Revenue Agency (CRA) to provide your name, address and date of birth to Elections Canada? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Do you authorize the Canada Revenue Agency (CRA) to provide your name and email address to the Government of Ontario for the purpose of being contacted or sent information about organ and tissue donation and to maintain the Organ and Tissue Donor Registry? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Check ✓ if YES	<p style="text-align: center;"><b>Check the box ✓ if it applied in 2023 to you OR your partner/spouse.</b></p> <p style="text-align: center;"><i>If YES, please send us the supporting information indicated in blue.</i></p>
<input type="checkbox"/>	Got married, entered into a common-law relationship, separated or divorced. <i>Provide name, date of marriage, SIN, date of birth of your spouse or common-law partner. OR provide the date of separation or divorce.</i>
<input type="checkbox"/>	Had or adopted a new child/children in 2023. <i>Provide the name(s), date(s) of birth, and social insurance number(s) (if available) of any children.</i>
<input type="checkbox"/>	Sold your principal residence. <i>Provide the full address, the year of acquisition and proceeds of disposition. Note: If you held any other property that might qualify as your principal residence (e.g. cottage or a home that you previously treated as your principal residence), please contact our staff for further discussion.</i>
<input type="checkbox"/>	Became a US Citizen
<input type="checkbox"/>	Received a Notice of Reassessment. <i>New clients should send a copy of any Notice(s) of Reassessment received.</i>
<input type="checkbox"/>	Self-employed. <i>Prepared financial statement OR summary of income and business expenses. There is a link below to our <b>Self-employed Checklist</b>. If claiming home office expenses, provide details of automobile, travel, parking, meals etc. State amount of HST paid. Please note you will need to meet <b>one</b> of the following criteria to claim home office expenses:</i> <ul style="list-style-type: none"> <li>• <i>The home office is where you work more than 50% of the time; OR</i></li> <li>• <i>The home office space is used only to earn your business income, and you use it more than 50% of the time to meet your clients, customers, or patients.</i></li> </ul>
<input type="checkbox"/>	Eligible for the disability tax credit. <i>If not previously provided to the CRA, provide Form T2201, Disability Tax Credit Certificate signed by a doctor.</i>
<input type="checkbox"/>	Present in the US for more than 31 days in 2023 but NOT a US Citizen or Green Card holder. <i>Provide number of days present in the US for 2021, 2022, and 2023.</i>
<input type="checkbox"/>	Have dependents due to their age or disability. <i>If you did not do so previously, for each dependent provide name, address, SIN, date of birth, disability certificate form, details of relationship, and income information.</i>
<input type="checkbox"/>	Paid income tax installments during the year.
<input type="checkbox"/>	Earned employment income. <i>Provide T4 slip(s) and/or details regarding any Canadian or foreign employment income (e.g. US W-2 slip). In addition, if you were an employee who was by virtue of your employment contract required to pay your own expenses while carrying out the duties of employment, please provide <b>both</b> of the following:</i> <ul style="list-style-type: none"> <li>• <i>T2200 Declaration of condition of employment certified by your employer;</i></li> <li>• <i>Employment expense detail.</i></li> </ul>
<input type="checkbox"/>	Exercised employee stock options. <i>Provide strike price of employee stock option(s) exercised and value of underlying stock on date stock options were granted.</i>
<input type="checkbox"/>	Contributed to an RRSP or FHSA (First Home Savings Account). <i>RRSP, FHSA contribution slips</i>
<input type="checkbox"/>	Earned investment income (e.g. interest, dividends or royalties). <i>T3, T5 and T5013 slips. Details of mortgage, private loan payment, or other investment income for which no T5 was issued.</i>
<input type="checkbox"/>	Earned income from foreign investments. <i>Details of earned income from foreign investments, foreign tax paid (including foreign tax return filed if applicable), any foreign tax slips (e.g. US 1099-INT).</i>
<input type="checkbox"/>	Cryptocurrency holdings/investments or transactions/transfers to cash and vice versa. <i>Please speak with your tax preparer about this.</i>
<input type="checkbox"/>	Owned an interest in any partnership. <i>Details of the original partnership investment, income/loss allocations, contributions/distributions since inception, T5013 slips (or US K1 slip).</i>
<input type="checkbox"/>	Purchased first home in the last four years. <i>To determine eligibility for the First-Time Home Buyers' Credit, tell us a) What type of property was acquired, and b) If you lived in a home previously owned by you or your spouse in the past four preceding years.</i>
<input type="checkbox"/>	Owned rental property. <i>Prepared financial statement for rental property OR summary of related income and expenses by property. Here's a link to our <b>Rental Income Checklist</b> (see link below).</i>
<input type="checkbox"/>	Disposed of shares, bonds, real estate (other than your principal residence) or other properties. <i>Proceeds of shares, bonds or real estate disposition, adjusted cost base (ACB) or a gain loss report from your investment advisor. Supporting legal documents for any dispositions of real estate.</i>
<input type="checkbox"/>	Received pension income or withdrew money from an RRSP, RRIF or RDSP. <i>T4A (OAS), T4A (P), T4A, T4RSP, T4RIF slips (as applicable) and gross amount of any foreign pension income received and any foreign tax paid.</i>
<input type="checkbox"/>	Received/paid spousal or taxable child support. <i>Details of spousal or taxable child support amounts received/paid and copy of relevant agreement or court order (if we do not already have on file).</i>
<input type="checkbox"/>	Received other income. <i>Details and supporting documentation</i>

<input type="checkbox"/>	Paid professional or union dues. <i>Receipts</i>
<input type="checkbox"/>	Had childcare expenses. <i>Receipts for childcare expenses, daycare, camp, babysitting costs including name &amp; SIN # of babysitter (if applicable).</i>
<input type="checkbox"/>	Had new or outstanding debt to finance business or investment activities. <i>Provide explanation as to the purpose of the loan and interest paid for the year. Receipts for expenses, net of any reimbursements incurred including meals and lodging en route, moving company or truck rental, temporary lodging, cost for cancelling an unexpired lease or for selling your house.</i>
<input type="checkbox"/>	Relocated 40+ kms closer to new place of work, business location or to attend post-secondary program as full-time student. <i>Provide receipts for expenses, net of any reimbursements incurred including meals and lodging en route, moving company or truck rentals, temporary lodgings, cost for cancelling an unexpired lease or costs for selling your house.</i>
<input type="checkbox"/>	Incurred accounting, investment counsel or management fees with respect to your investments. <i>Provide receipts for amounts paid for accounting, investment counsel or management fees with respect to your investments.</i>
<input type="checkbox"/>	Paid legal or accounting fees to respond to the Canada Revenue Agency or to object to a tax assessment. <i>Provide receipts for amounts paid for legal or accounting fees to respond to CRA or to object to a tax assessment.</i>
<input type="checkbox"/>	65 or older and paid for public transit services operated by the government of Ontario or one of its municipalities. <i>Provide receipts, Presto card summary, and/or passes to support the amounts paid in 2023.</i>
<input type="checkbox"/>	You or a dependent was enrolled in post-secondary education. <i>Provide T2202A slip (or TL11A for a foreign post-secondary institution.)</i>
<input type="checkbox"/>	Had a dependent transferring unused tuition. <i>Speak to your tax preparer about this.</i>
<input type="checkbox"/>	Paid interest on a student loan. <i>Provide total interest paid on student loans throughout the year. Interest must be paid to OSAP or a similar provincial or federal student loan program.</i>
<input type="checkbox"/>	Made charitable or political donations. <i>Provide official charitable or political donation receipts.</i>
<input type="checkbox"/>	Incurred medical or attendant care expenses. <i>Provide a statement of medical or attendant care expenses. <b>RECOMMENDED:</b> If you have multiple expenses from one vendor, ask for a "2023 Statement of Account." For example, at Shoppers you might have 30 receipts for medicine/year. A "Statement of Account" from the vendor will save time by providing the annual/total amount (instead of listing each charge). Keep the individual receipts as backup.</i>
<input type="checkbox"/>	Incurred expenses to improve the safety and accessibility of your home for someone 65 or older or someone that is eligible for the disability tax credit. <i>Provide receipts for expenditures to improve the safety and accessibility of your home for someone 65+ eligible for the disability tax credit (re Federal Home Accessibility Tax Credit).</i>
<input type="checkbox"/>	Paid property taxes or rent. <i>Provide property tax receipts or rental receipts indicating municipality, amount paid or landlord, address and total rent paid.</i>
<input type="checkbox"/>	Had digital subscriptions for Canadian news. <i>Provide the name of the digital Canadian news subscription(s), amount paid in 2023, and the publication's QCJO designation number if available.</i>
<input type="checkbox"/>	Owned foreign property exceeding CAD \$100K. Note: This does NOT apply to personal use property (e.g. a home in Florida you do not rent). It also does NOT apply to investments held in your RRSP, RRIF, TFSA, and/or through Canadian mutual funds. <i>Please provide us with the details of foreign property owned or complete our <b>Foreign Property Questionnaire</b> (see link below). TIP: If the foreign property is held in a Canadian financial institution, you may be able to request a T1135 information verification statement from your investment advisor.</i>

## More Resources:

[Tax Season Process and Resources](#)

[Stern Cohen Secure Portal](#)

[Self-employed Checklist](#)

[Rental Income Checklist](#)

[Foreign Property Questionnaire](#)