

2020 CLIENT TAX ORGANIZER

This document is to assist both you and us in maintaining the accuracy and completeness of the information necessary to prepare your 2020 personal tax return and keeping our fees to a minimum. You may complete it once for your whole family, or provide copies for each family member, as desired. **Please answer each question carefully. Check = YES Blank = NO**

Please pay particular attention to pages 1 and 2 as they contain the most frequently overlooked details that may affect the filing of your tax return. Pages 3 to 6 are checklists to assist you in gathering your documents.

Personal Information / Contact Details

	Self	Spouse/Common-law Partner
Full Name		
SIN Number		
Date of Birth		
Home Phone		
Cell Phone		
Work Phone		
Email Address		
Mailing Address		

If we are NOT preparing your partner's return, please provide:

Spouse Net Income (line 23600)

	Self	Spouse	Dependant	Information Required
Marital Status at December 31, 2020	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Marital status: Date of Change (MM/DD/YYYY)
New family members or change to dependants in 2020	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	List names, dates-of -birth and SIN numbers OR Use Dependants Fill-in Form for completeness

CRA Registrations – MANDATORY QUESTIONS

	Self	Spouse	Dependant	
Are you a Canadian citizen?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes"
Do you authorize CRA to provide your information to Elections Canada for the National Register of Electors?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes" Only Canadian citizens are eligible.
Are you a U.S. citizen?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes" You will be required to file U.S. tax returns. Let us know if you need assistance with this.
Are you a citizen of any other country?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes" Please indicate country:
Direct Deposit – of refunds or credits: This remains in place at CRA unless changed or revoked/per your instructions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach void cheque if you want to register or change a previous direct deposit designation. Other options available through CRA or your bank .
Have you registered for CRA's "My Account" online service?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes" This means you have created a secure log-in to your tax or COVID supplements account on the CRA website.
Have you previously registered for CRA's online mail service?*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Check box to indicate "Yes" This means you currently receive CRA account notifications by email. Paper mail will NOT be sent.
Do you need to update your email address for CRA's online mail service?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please provide updated email address:

*Our office does not register taxpayers for CRA's online mail services unless you make a specific request to us.

Check here if want us to register your email address to CRA for the online mail service.

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Forms for Signature / Canada Revenue Agency (CRA) Documents

	Self	Spouse	Dependant	Documents Required
Form T183 Information Return for Electronic Filing *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MANDATORY authorization for efile - Sign Part "F" only T183 Information Return - 2020
Foreign Property Reporting –over \$100,000 in property or investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MANDATORY form for signature by ALL taxpayers Foreign Reporting Declaration
Notice of Assessment for 2019 and any Notices of Reassessment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach copy of any notices from CRA received in 2020 and 2021.
2020 Installment payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate amount remitted to CRA: Or attach early 2021 installment notice.
New Clients:				
-Sign Authorization/Cancellation Request	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please complete and sign both forms, if not previously submitted: Authorization Request Engagement Letter
-Sign Engagement Letter – outlining our mutual responsibilities to each other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
-Provide copies of prior tax returns – three years, if possible	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach copies of all available schedules, to ensure carry-forward balances.

*Our office does not make changes to part "E" of the T183 form unless specifically requested.

Check here if want us to discuss the T183 Information Return options with us.

NEW FOR 2020

DID YOU WORK FROM HOME?

Many people worked from home for the first time in 2020 due to the pandemic, either temporary or full-time.

- Did your employment change from a business location to your dining room table?
- Or have you always maintained a home office?

The Government of Canada has created a new tax credit to assist with expenses related to employees working from home. Eligibility is not guaranteed, so Koroll & Company is providing a worksheet to help.

If you worked from home, please look at our worksheet:

[Working at Home Due to COVID-19](#)

CERB AND CESB VALIDATION

Did you receive the Canada Emergency Response Benefit (CERB) or the Canada Emergency Student Benefit (CESB) and also receive a letter from CRA that they could not verify your eligibility?

Even though CRA has relaxed its criteria to allow gross income (rather than net income), taxpayers may still be required to validate their claim or repay (contact CRA to make payment arrangements).

If you require assistance with the validation of your claim: provide a copy of your letter from CRA AND monthly income and expense statements from January 2019 to the month you first applied (at least March 2020). If you qualify, we can upload the information directly to CRA for their review.

Please gather your tax documents (including signed forms) and arrange for delivery to:

KOROLL & COMPANY
 CHARTERED PROFESSIONAL ACCOUNTANTS
 PROFESSIONAL CORPORATION

38 Prospect Street, Newmarket ON L3Y 3S9

For your safety and convenience we accept your tax information by mail, courier, fax and online portal.

For complete instructions visit our website and select Open PDF: www.koroll.ca

For access to a secure portal:

[Register for a Portal Login](#)

[Login to your Portal](#)

We are available for any questions at:

Newmarket 905-898-4231 Fax 905-898-3760
 Toronto 416-969-8118 Email info@koroll.ca



To ensure the timely preparation and e-filing of your tax return, we appreciate receiving all of your information by **April 9, 2021** or sooner.

Employment Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Employment or commission income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4 or T4A
Employment and commission expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T2200 or TL2 signed by employer - MANDATORY Details of expenses plus vehicle log if applicable Employment Expenses Worksheet
NEW Working at Home Due to COVID-19 Flat rate or detailed method?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Verify eligibility and calculation with worksheet: Working at Home Due to COVID-19
NEW COVID-19 benefit payments: CERB, CESB, CRB, CRCB, CRSB or provincial	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4A, T4E or other documentation Provide details of any repayments made
Taxable benefits not reported on T-slips	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Tips, casual labour	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details such as cheque stubs, reports, lists
Employment Insurance (EI), WSIB or Social Assistance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4E, T5007 or other details
Annual union and professional dues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide receipts
Disability Supports expenses to enable employment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate if disabled and provide receipts (see link to list at bottom of "Students" section)*
Apprentice or Tradesperson tools deduction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts
UPDATED Tax Exempt Income: For calculating Canada Workers Benefit (CWB) and Canada Training Credit (CTCL)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	To verify tax exempt COVID-19 benefits: Income exempt under Indian Act – provide details Emergency Volunteer Allowance – provide details
Owner/Managers: Shareholder income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5
Outstanding shareholder loan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Registered for EI special benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate date registered (MM/DD/YYYY)

Self-employment / Rental Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Business, Professional or Farming Income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5, T5013, Financial Statements and/or Self-Employment Worksheet
Internet business activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide list of top five websites and percentage of gross business income
Subcontractor or Other income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5018, T4A or other details
Refinancing of business with new or revised debt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide documentation
Are you registered for EI special benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate date registered (MM/DD/YYYY)
Rental Property or Rental Unit income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details of income and expenses, purchases and sales of property Rental Property Worksheet
Vehicle and/or Home Office expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Select and complete appropriate checklist for: Employment or Self-Employment or Rental

Check here if want us to prepare and file your annual HST return – provide form from CRA

Pensions / Retirement Income

	Self	Spouse	Dependant	Supporting Documents
Old Age Security and Canada Pension Plan benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4A(OAS), T4A(P)
Pension, retirement or annuity income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4A, T4A-RCA
Foreign pensions or other payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details and source country
RRSP income or withdrawals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4RSP, T4RIF
Pension adjustments and reversals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4A, T10

Check here if you wish to split pension income with your spouse to reduce combined income tax

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Investment Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Interest, Dividends and other investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5, T600
Mutual Funds and Trust income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T3
Limited Partnership and Tax Shelters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5013, T101
Profit Sharing Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4PS
Labour Sponsored Funds, Securities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T5006, T5008
Capital Gains and Losses in 2020	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details of sales and purchase documentation Include annual statements from broker, if possible
Tax on Split Income (TOSI): Income from trusts or businesses that are related to you	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate if any of your investment income (listed above) originates from a relative's business or trust. If so, you may need to answer additional questions.
Investment accounts closed during 2020	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide closing documents
Stock Options, Annuities, Royalties, and/or Mortgage income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Carrying charges, Investment counsel fees, Interest for Limited Partnerships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Interest on money borrowed to earn dividends and interest – provide details or reports
Allowable Business Investment Losses (ABIL) – satisfying certain conditions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Distributions or loans from foreign trusts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Foreign Property Reporting –over \$100,000 in property or investments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MANDATORY form for signature by ALL taxpayers Foreign Reporting Declaration

RRSP / HBP / LLP

	Self	Spouse	Dependant	Supporting Documents
Registered Retirement Savings Plan (RRSP) contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach official receipts/tax slips for 2020 and 2021 Contribution deadline is March 1, 2021
Home Buyer's Plan (HBP)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Withdrawal details and repayments
Lifelong Learning Plan (LLP)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Withdrawal details and repayments

Student Income and Expenses

	Self	Spouse	Dependant	Supporting Documents
Income from scholarships, grants or bursaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T4A
Expenses related to Research grants and Artist's Project grants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details
Tuition Fees - Federal credit available for post-secondary programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In Canada:: T2202 (usually available from your student account at your school) Outside Canada: TL11
Examination Fees for profession and trades	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach detailed receipts
Interest paid on student loans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach reporting slip
Disability Supports expenses to enable school attendance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate if disabled and provide receipts (see link to list at bottom of this section)*
Lived in Residence during 2020?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Indicate in checkbox
Rent or Moving expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please see section "Home Ownership / Renting / Moving" on page 5

*A searchable list of eligible disability supports expenses is available on the CRA website:

[Line 21500 – Disability supports deduction](#)

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Home Ownership / Renting / Moving

	Self	Spouse	Dependant	Supporting Documents
Did you sell your home or other property in 2020?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide sale documents and year of acquisition
Did you reside in your home for all of the years you owned it?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Year you bought property; If not, provide details of residency
If property not always your home:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details of purchase and capital upgrades
Did you start or stop renting your principal residence in 2020?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details of residency
Did you buy a home in 2020?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	You may qualify for Home Buyers Tax Credit (HBTC)
Neither you nor your partner owned a home in the preceding four years.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Maximum credit of \$750 per household.
OR You qualify for the Disability Tax Credit or bought for someone who does.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please check all boxes that apply to determine eligibility.
AND The home that qualifies is in Canada	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Property Taxes paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach 2020 residence municipal tax bill showing payments made
Rent paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipt for rent showing full address of rental unit, landlord's name, number of months rented in 2020; rent paid, landlord's signature <u>or</u> copies of cancelled cheques
Home Accessibility Expenses (Age 65+ or disabled and family members who live with them)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Maximum credit is \$1,500.00 (for \$10,000 in expenditures toward home improvements for seniors or disabled). Please attach receipts
Moving expenses – if moving more than 40km to new job or school	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts, date of move and identify income earned at new location. Provide to/from addresses and address of new job or school

Family and Dependants

	Self	Spouse	Dependant	Supporting Documents
Dependants of any age – whether or not they live with you	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Complete list of dependants with names, SIN numbers, dates of birth and disability if applicable. Please use Dependants Fill-in Form for completeness
Canada Child Benefit (CCB)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Eligibility is determined by your income level, number of children and where they reside
Caregiver amount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please indicate if you cared for a dependant of any age, and their income and address if not living with you
Child Care Expenses – separated by child	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts
If cared for by an individual	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide name, SIN and address
Overnight summer camps	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Indicate number or weeks in residence
Adoption expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts
Alimony income – spousal support payments or separation allowances received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide name of payer and amount received. Also, a copy of post-April 30, 1997 agreement (if changed or not previously provided)
Alimony expense – spousal support payments or separation allowances paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide name and SIN number of recipient. Attach agreement, election or court order if new or changed. Cancelled cheques may be requested by CRA

Medical Expenses

	Self	Spouse	Dependant	Supporting Documents
Medical expenses – prescriptions, dental, physiotherapy, vision care and more (see link to list at bottom of this section)*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts or summary of expenses separated by patient and provider. Include dependants under 18. Disabled dependants over 18 may qualify.
Requirements for medical cannabis (marihuana) claims	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Patient must hold a medical document. The provider must hold a licence for sale. The patient must be a registered client of the provider.
Medical travel expenses - over 40km	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide log of appointments and travel mileage. Reasonable meals and accommodations may qualify
Premiums paid to private health plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Box 85 on T4 or attach receipts
Reimbursements received?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Subtract reimbursed expenses from medical claim
Premiums paid for medical travel plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts
Fertility-related expenses - last ten years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts – claims can be made back to 2011
Service Animals – provided by recognized training organizations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Cost, care, travel and training credit available for severe mental and physical impairments – attach receipts
Disability Tax Credit (DTC) certificate for you or dependant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Must have a DTC approved by CRA If first time claim, attach T2201 signed by physician.
Nursing Home, Assisted Living or Attendant care expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Eligible for DTC or letter from medical practitioner. Attach detailed receipts

*A searchable list of eligible medical expenses is available on the CRA website:

[Lines 33099 and 33199 – Eligible medical expenses you can claim on your tax return](#)

Other Claims

	Self	Spouse	Dependant	Supporting Documents
Charitable donations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts
Federal or Provincial political contributions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts.
Eligible Educator School Supply Tax Credit - -For accredited teacher or early childhood educator – up to \$1,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Attach receipts A letter or certificate from the employer could be required by CRA, if requested
Volunteer Fire-fighter or Search & Rescue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide details supporting over 200 hours volunteered
Climate Action Incentive (CAI) -Automatic for Ontario residents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	To qualify for additional credit, indicate if you live outside of a Census Metropolitan Area (CMA)
Ontario Seniors Public Transit Tax Credit (OSPTTC)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All public transit including single ride and disability transports – must be 65 or older on Dec, 31 2018 Receipts are required, even for single ride fares.
NEW Digital News Subscription Expenses: Up to \$500 for original digital news	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provide receipts or list of subscriptions including registration (QCJO) number of news service.

Deadlines for Personal Taxes in 2021

Mar 1st Mailing of T4, T4A, T5 slips for 2020
Mar 1st RRSP deadline for contributions

Mar 15th First personal tax installment for 2021

Mar 31st Mailing of T3 and T5013 slips for 2020
Mar 31st Filing of T3 Trust returns for 2020

Apr 30th Filing of 2020 Personal Income Tax Returns

Apr 30, 2021 Payment of personal taxes owing for 2020 (unless COVID-19 income support received in 2020)

Jun 15th Filing of 2020 Tax Return for Self-employed
Jun 15th Second personal tax installment for 2021

Sep 15th Third personal tax installment for 2021
Dec 15th Final personal tax instalment for 2021

Apr 30, 2022 Payment of personal taxes owing for 2020 (if COVID-19 income support received in 2020)