

Personal Tax Checklist for 2023

THE BASICS – INFORMATION USED TO IDENTIFY YOUR TAX FILINGS

Our address information is unchanged from our filing last year

Name and Address (If changed)

Last Name	First Name	Middle Name
Date of Birth	SIN	
Home Phone	Mobile	
Email Address		
Spouse Last Name	Spouse First Name	Spouse Middle Name
Date of Birth	SIN	
Home Phone	Mobile	
Email Address		
Address Line 1		
Address Line 2		
City	Province	Postal Code

Marital and Other Canadian Obligations

On December 31, 2023 your marital status was:

Single Common-law Married Divorced Separated Widowed

Did your marital status change in 2023? Yes No **If yes, what was the date of change:**

Please indicate the correct answer for each of the following questions, which are required in preparing your tax return:

	You		Spouse	
	Yes	No	Yes	No
• I have provided all Tslips for the year.....	Yes	No	Yes	No
• I have read, signed and returned a copy of the 2023 personal tax engagement letter (We cannot release your return to the government without this form in our possession)	Yes	No	Yes	No
• I am eligible for the disability amount and have a T2201 on file	Yes	No	Yes	No
• I disposed of a principal residence during the year (See Appendix G).....	Yes	No	Yes	No
• I authorize the registration for the CRA online notification, rather than mail	Yes	No	Yes	No
• I have a tax-free savings account	Yes	No	Yes	No
• I am a Canadian resident on December 31, 2023	Yes	No	Yes	No
• I am a US Citizen or a green card holder	Yes	No	Yes	No
• I am a Canadian citizen	Yes	No	Yes	No
• I authorize the CRA to release my name, address and date of birth to Elections Canada for the purpose of updating the National Register of Electors	Yes	No	Yes	No
• I have owned foreign property during 2023 with a total cost of more than Canadian \$100,000. (Complete Appendix H Advisor Information).....	Yes	No	Yes	No

OTHER INCOME TO INCLUDE IF APPLICABLE

Miscellaneous Government Slips		Do you have these?	
		You	Spouse
RC210	Working Income Tax Benefit		
T101	Statement of resource benefit		
T2202	Tuition and textbook amounts certificate		
Are you planning to transfer any tuition credit?			
Other	Did we forget something?		

Income With No Slips - Please Include Supporting Documents		Amount	
		You	Spouse
Gratuities, tips or casual earnings		\$	\$
Spousal support		\$	\$
Bonuses not on T4 slips		\$	\$
Other: Did we forget something?		\$	\$

CAPITAL TRANSACTIONS ON PROPERTY, INVESTMENTS AND REAL ESTATE

	You	Spouse
Did you sell any real estate property (or properties) in 2023 for which you are claiming a principal residence exemption? If so, fill out Appendix G .	Yes No	Yes No
Did you have any realized capital gains or losses, other than a principal residence, during 2023?	Yes No	Yes No

(If yes to either of the above, please complete [Appendix H](#))

ADDITIONAL INFORMATION		
Description – Attach Receipts and Summary of Details	Amount	
	You	Spouse
Instalment payments made to Canada Revenue Agency	\$	\$
RRSP contributions or lump sum transfers	\$	\$
Medical receipts	\$	\$
Donation receipts and political contributions	\$	\$
Child care expenses	\$	\$
Adoption expenses	\$	\$
Canadian caregiver credits	\$	\$
First-time home buyer (please include purchase price and date)	\$	\$
Union, professional, or like dues	\$	\$
Interest on student loans	\$	\$
Moving expenses, if at least 40 kilometres closer to work or school	\$	\$
Interest paid on loans for investment purposes	\$	\$
Investment management fees paid	\$	\$
Other investment related expenses	\$	\$
Senior home renovation credit	\$	\$
BC training tax credit	\$	\$
Digital news subscription	\$	\$
Other – Did we forget something?	\$	\$

OTHER SPECIFIC INFORMATION – See Appendices		
I (We) have dependants and have completed Appendix A	Yes	No
I (We) have Rental Properties and have completed Appendix B	Yes	No
I am (We are) Self-Employed and have completed Appendix C	Yes	No
I am (We are) claiming Home Office Expense and have completed Appendix D	Yes	No
I am (We are) claiming Automobile Expenses and have completed Appendix E	Yes	No
I am (We are) claiming Employment Expenses and have completed Appendix F	Yes	No
I (We) have Foreign Investments and have completed Appendix H (Advisor Info.)	Yes	No
I (We) have disposed of a Principal Residence and have completed Appendix G	Yes	No
I (We) Have realized capital gains or losses other than principal residence and have completed Appendix H	Yes	No

Appendix A

Children or Dependents		
Last Name	First Name	Middle Name
Date of Birth	SIN	
Email Address	Relationship	
Address, if different from above		
Last Name	First Name	Middle Name
Date of Birth	SIN	
Email Address	Relationship	
Address, if different from above		
Last Name	First Name	Middle Name
Date of Birth	SIN	
Email Address	Relationship	
Address, if different from above		

Appendix B

If you have short term rental revenue, which is numerous rental periods of less than 30 days, you may be required to collect and remit GST and PST. Please contact our office with your rental details to discuss if you think your rental may qualify as a short-term rental.

RENTAL PROPERTIES			
	Property 1	Property 2	Property 3
Street Address			
City			
Postal Code			
Ownership percentage			
Other owners name(s)			
Revenue	Amount	Amount	Amount
Short term rental revenue	\$	\$	\$
Long term rental revenue	\$	\$	\$
Expense	Amount	Amount	Amount
Advertising	\$	\$	\$
Insurance	\$	\$	\$
Mortgage interest	\$	\$	\$
Office expenses	\$	\$	\$
Legal and accounting fees	\$	\$	\$
Management and admin fees	\$	\$	\$
Maintenance and repairs	\$	\$	\$
Salaries, wages and benefits	\$	\$	\$
Property taxes	\$	\$	\$
Travel	\$	\$	\$
Utilities	\$	\$	\$
Motor vehicle expenses	\$	\$	\$
Strata fees	\$	\$	\$
Other (security, cable, etc):	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

Appendix C

SELF-EMPLOYMENT / BUSINESS INCOME AND EXPENSE							
Name of Business							
Description of Business							
Address							
Are you registered for GST		Yes	No	GST #	Will Clearline be filing your GST?		Yes No
Revenue				Net	GST	Total (Include GST)	
Sales and commissions				\$	\$	\$	
Expense				Net	GST	Total (Include GST)	
Purchases				\$	\$	\$	
Advertising				\$	\$	\$	
Meals and entertainment				\$	\$	\$	
Bad debts				\$	\$	\$	
Insurance				\$	N/A	\$	
Interest (excluding mortgage) – See Appendix D				\$	N/A	\$	
Business tax, fees, licences, dues, memberships and subscriptions				\$	\$	\$	
Office expenses				\$	\$	\$	
Supplies				\$	\$	\$	
Legal, accounting, and other professional fees				\$	\$	\$	
Management and administration fees				\$	\$	\$	
Rent				\$	\$	\$	
Maintenance and repairs				\$	\$	\$	
Salaries and wages				\$	\$	\$	
Property taxes (excluding home office) – See Appendix D				\$	N/A	\$	
Travel				\$	\$	\$	
Utilities (excluding home office)				\$	\$	\$	
Telephone (land line, cell, fax)				\$	\$	\$	
Delivery, freight, and express				\$	\$	\$	
Motor vehicle expenses – See Appendix E				\$	\$	\$	
Other (Did we miss something?)				\$	\$	\$	

Appendix C (Continued)

SELF-EMPLOYMENT / BUSINESS INCOME AND EXPENSE (CONTINUED)			
Capital Assets purchased during the year (attach details)	Net	GST	Total (Include GST)
Equipment	\$	\$	\$
Furniture and fixtures	\$	\$	\$
Computers – hardware	\$	\$	\$
Computers – software	\$	\$	\$
Other (Did we miss something?)	\$	\$	\$

For Home Office – please see [Appendix D](#)

For Automobile – please see [Appendix E](#)

Appendix D

HOME OFFICE EXPENSE			
Size			
Total square footage of your home			
Total square footage of the office area			
Expense	Net	GST	Total (Include GST)
Heat	\$	\$	\$
Electricity	\$	\$	\$
Insurance (<i>Commission employees only</i>)	\$	N/A	\$
Repairs and maintenance	\$	\$	\$
Mortgage interest (Not including principal payments) (<i>Self-employed only</i>)	\$	N/A	\$
Property taxes (<i>Commission employees only</i>)	\$	N/A	\$
Strata fees	\$	\$	\$
Home internet	\$	\$	\$
Rent (<i>Self-employed only</i>)	\$	N/A	\$
Other (ie, water, sewer)	\$	\$	\$

Home office may be claimed for **SELF-EMPLOYED** purposes only if:

1. The work space is your principal place of business; or
2. The work space is used exclusively for the purpose of earning income from business and is used on a regular and continuous basis for meeting clients, customers or patients of your business.

Home office may be claimed by an **EMPLOYEE** only if:

1. The employee is required by their contract of employment to provide and pay for such space;
2. A T2200 Declaration of Conditions of Employment is completed and certified by the employer; or
3. The employee is not reimbursed and is not entitled to be reimbursed from their employer for such expense; and,
4. The expenses are incurred solely for the purpose of earning income from an office or employment.

Appendix E

AUTOMOBILE EXPENSES			
Mileage Calculation			
Year, Make and Model			
Estimated value at Dec 31, 2023			
Date purchased			
Total number of kilometres driven during the year			km
Total number of kilometres driven for business/employment			km
Expense	Net	GST	Total (Include GST)
Fuel	\$	\$	\$
Interest	\$	N/A	\$
Insurance	\$	N/A	\$
License and registration	\$	\$	\$
Repairs and maintenance	\$	\$	\$
Car Washes	\$	\$	\$
Parking	\$	\$	\$
Other (BCAA etc.)	\$	\$	\$

Automobile expenses can be claimed for **SELF EMPLOYED** purposes only if:

1. The business requires the individual to work away from its normal place of business; and,
2. Automobile expenses are supported by a detailed travel log, invoices and receipts.

Automobile expenses can be claimed by an **EMPLOYEE** only if:

1. The employee is required to work away from their employer's place of business;
2. The employee is required by their employer to pay own traveling expenses;
3. The employee is not reimbursed and is not entitled to be reimbursed from their employer for such expense;
4. A T2200 Declaration of Conditions of Employment is completed and certified by the employer; and,
5. Automobile expenses are supported by a detailed travel log, invoices and receipts.

(Continued...)

Appendix E (Continued)

AUTOMOBILE EXPENSES	
Financed Vehicles	
Date interest started	
Date payments terminated	
Interest paid on financing during 2023	\$
Leased Vehicles	
Lease start date	
Date lease terminates	
List price at the start of the lease	\$
Lease payments during 2023	\$

Note: Driving directly to/from your normal place of business/employment is generally not considered driving for business/employment purposes. Do not include such kilometres in your calculation.

Note: Canada Revenue Agency requires that you maintain a mileage log detailing your kilometres driven for business/employment purposes. Failure to provide a mileage log, in the event Canada Revenue Agency requests a copy, may result in your expenses being disallowed or significantly reduced.

Appendix F

EMPLOYMENT EXPENSES	
You must provide a T2200 - Declaration of Conditions of Employment signed by your employer. This is required by the CRA.	
Expenses incurred to earn salary and commissions income	Amount
Meals and entertainment	\$
Lodging expense	\$
Travel	\$
Parking	\$
Supplies	\$
Telephone (landline, cell, fax)	\$
Salaries paid to substitute or assistant	\$
Office rent	\$
Other	\$
Expenses incurred to earn commissions income only	Amount
Legal and Accounting fees	\$
Advertising and Promotion	\$
Food	\$
Entertainment	\$
Licences	\$
Bonding Premiums	\$
Office Equipment Rentals	\$
Training Costs	\$
Travel	\$
Other	\$

For Home Office – please see [Appendix D](#)

For Automobile – please see [Appendix E](#)

Appendix G

PRINCIPAL RESIDENCE		
Address of residence sold		
Original cost of the residence	\$	
Proceeds on disposal	\$	
Percentage of ownership		
Year of purchase		
Year of sale		
Have you claimed the principal residence exemption in any other year?	Yes	No

Note: Taxes are not calculated on the gain incurred from disposing of a principal residence. However, you are required to disclose the sale to CRA.

Appendix H

Type of Investment	Please provide the following:
Non Registered Investment Accounts	<p>From Brokerage:</p> <ul style="list-style-type: none"> Realized capital gain/loss report Summary statement of all stock-transactions, including the Average Cost Base (ACB) for each stock sold <p>Self Directed:</p> <ul style="list-style-type: none"> Summary of all sales, including the original purchase price and the proceeds on sale
Real estate and other appreciable investments	<ul style="list-style-type: none"> Purchase and sale agreements, statement of adjustments, and other pertinent information
Investment Advisor	
First Name	Last Name
Institution or Firm Name	
Phone Number	
Email	
Does Clearline have permission to email your advisor for any missing investment statements needed for your 2023 tax return?	
	Yes No