

Personal Tax Season is Here!

It's time to get ready to file your tax return! Indeed, personal tax season is already upon us, and Logan Katz is, once again, providing a checklist designed to assist you in compiling your information. The use of this checklist will improve our accuracy in preparing your return(s) and will also reduce turn-around time.

We ask that you kindly bring your complete information to us as early as possible, once you are certain you have received all your tax slips from third parties. Should you bring your information to us after Monday, April 12, 2010, it may not be possible to guarantee the completion of your tax return by the Friday, April 30, 2010 filing deadline.

We request that you provide the signed enclosed engagement letter to us prior to our releasing your completed tax returns. Kindly submit the signed letter to us when you bring in your information.

We will, again this year, electronically file (E-file) all returns. Once your return is successfully E-filed, a copy will be provided to you. If you wish that we send your copy of the returns to you by courier, please indicate on our checklist a courier address where your copy can be sent. Please note that in certain situations, returns will have to be filed by mail to the Canada Revenue Agency (CRA), in which case we will prepare a "paper-copy" for you to mail to CRA.

In order to reduce our administrative costs, an invoice indicating our fee will be provided with your returns and is payable upon receipt. For your convenience, invoices may be paid by Visa, Mastercard, Interac or Cheque. If you wish to pay by Visa or Mastercard, please fill out the top portion of the first page in the checklist. Included in your invoice will be all applicable out-of-pocket disbursements including E-filing costs, photocopying, faxes, courier, etc.

We are once again holding an **early bird draw** for various gift certificates as an incentive for providing your complete information to us early – please see the enclosed notice. The prizes will be drawn in May 2010.

Extra copies of the checklist and schedules are available should you know of someone who would like Logan Katz LLP to prepare his / her personal income tax return. **Note the checklist is also available in PDF format on our website.**

We appreciate your commitment to us and look forward to working with you!

Logan Katz LLP

LOGAN KATZ LLP
CHARTERED ACCOUNTANTS

YOUR NAME: _____

If you wish to pay for the preparation of your income tax return(s) by VISA or MASTERCARD, please complete the following (note that we do not accept American Express): Visa <input type="checkbox"/> Mastercard <input type="checkbox"/>			
Card Number:	_____	Expiry Date:	_____
Name on Card:	_____	Signature:	_____

1. **If this is the first year LOGAN KATZ LLP is preparing your return**, please provide copies of your 1994, 2007, and 2008 personal income tax returns, and related notices of (re) assessment. **Otherwise**, please provide a copy of your 2008 notice of assessment in order that we may properly determine your RRSP contribution limit, as well as obtain other important information. Failure to include your 2008 notice of assessment could lead to unfortunate errors on your return.

If you have decided that LOGAN KATZ LLP will not prepare your 2009 personal income tax return, kindly call Kathy Grezaud at (613)228-8282, extension #131, to let us know.

2. If you moved during the year, please provide your new full address, otherwise we will *assume* you have the same address as in 2008 (Consider applicability of *Schedule G*):

_____	_____	_____	_____	_____
No.	Street, Avenue, Road	Town, City	Province	Postal Code

3. Please sign and date the enclosed engagement letter and return it to us.
4. How do you wish us to release the final tax return(s) to you? We will not sign on your behalf and/or deliver any returns unless specifically requested by you. Please choose one of the following:

Pick up at Logan Katz LLP offices on Gurdwara Road _____
 Courier to address below (\$13.00 fee for in-town) _____

If your return(s) has(ve) not been E-filed, it is YOUR responsibility to forward the "paper copy" to the CRA (and Revenu Québec) by the due dates. Please, do not assume we will be doing this on your behalf, without making arrangements with us.

If you have chosen to have the final package sent to you by courier (marked "personal and confidential"), please provide a *courier* address. If you are not at home during the day, please provide your work or other address where you can receive the package personally. *A post office box number or rural route number is insufficient for courier purposes:*

_____	_____	_____	_____	_____
No.	Street, Avenue, Road	Town, City	Province	Postal Code

Please note that, in order to reduce our administrative costs, payment arrangements for our services would be appreciated prior to sending the returns by courier.

OVER...

5. Information on you, your spouse and your dependents:

a)	Your Full Name	Your S.I.N.	Your Date of Birth
	_____	_____	_____
	Your Spouse's Full Name	Your Spouse's S.I.N.	Your Spouse's Date of Birth
	_____	_____	_____

OR Income of your spouse if we do not prepare her/his tax return: \$ _____

Dependents - Full Name(s)	Dependents - S.I.N.(s)	Dependents - Date(s) of Birth	Dependents - Income Source and Amount
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

b) Provide the details of any loans, dispositions, and gifts of property to children, spouse or other non-arms length persons (list and provide details of any loans or gifts of money or other property to persons related to you).

Name of Recipient	Nature of Loan or Gift	Amount
_____	_____	\$ _____

c) If you have T5 and/or T3 Slips in your and a child/grand-child's name, please let us know the way in which you would like the income to be allocated.

6. Please provide telephone numbers where we can reach you:

During the day _____	During evening/weekend _____
Fax number _____	E-Mail address _____

7. If your marital status has changed during 2009, please provide the following details (please differentiate between "married" and "common-law"):

Previous status _____	New status _____
Date of change _____	SIN of Spouse _____

(if married or common-law, include SIN of new spouse)

Note: A spouse includes a same-sex spouse.

8. Did you own or hold foreign property at any time in 2009 with a total **cost** of more than CAD \$100,000? Yes _____ No _____

Examples: Foreign bank account; tangible property (real estate/equipment); interest in non-resident trust, including a foreign mutual fund trust; intangible property (rights to royalties, share of Canadian corporation deposited with a foreign broker, etc.); a debt (bond, note, debenture) owed or issued by a non-resident; shares in non-resident corporations. If you do not respond to this point, we will assume **NO**. **Please note that there are substantial penalties for failing to report this information in your personal income tax return.**

If you loaned or transferred funds or property to a non-resident trust **or** if you received funds or property from, or have been indebted to, a non-resident trust in which you had or will have absolute or conditional rights as a beneficiary, either directly or indirectly, in 2009, please provide full details and documentation. If you do not respond to this point, we will assume **NO**. (Note: **There are substantial penalties for failing to report this information in your personal income tax return.**)

9. Please let us know if you have any objections to the CRA providing, over the next 12 months, your name, address, and date of birth to Elections Canada to help keep up to date your information currently on the National Register for Electors. **Failure to respond to this point will result in our assumption that you have no objections.**

REQUIRED INFORMATION

INCOME

- employment _____
- directors fees _____
- old age security pension _____
- Canada or Québec pension plan benefits _____
- other pensions or superannuations _____
- scholarship, fellowship, bursaries etc. _____
- employment insurance _____
- dividends _____
- interest _____
- RRSP withdrawal / RRIF income _____

INFORMATION REQUIRED

- _____ T4 and/or T4A Slip
- _____ T4 Slip or provide details
- _____ T4A (OAS) Slip
- _____ T4A (P) Slip
- _____ T4A Slip and/or T4RIF
- _____ T4A Slip
- _____ T4E Slip
- _____ T5 and/or T3 Slip
- _____ T5 and/or T3 Slip
- _____ T4 RSP Slip and/or T4RIF

OTHER INCOME INFORMATION

- compound Canada Savings Bonds _____
- other bonds _____
- other investment income (losses) _____
- rental income and expenses _____
- capital gains (losses) _____
- alimony or separation allowance _____
- self employment (business, professional) _____
- self employment (farming) _____
- other income (tips, foreign source income, etc.) _____
- WSIB (workers compensation) or social assistance _____
- income outside Canada (even if cost is below \$100,000) _____
- statement of contract income _____

- _____ Series number of bonds
- _____ Details of all bonds held
- _____ Tax shelters, etc. (T5013, etc.)
- _____ Provide details by completing *Schedule C*
- _____ Provide details by completing *Schedule A*
- _____ Provide name, address, and S.I.N. of payor
- _____ Provide details by completing *Schedule B*
- _____ Provide details by completing *Schedule F*
- _____ Provide details
- _____ Slips (T5007)
- _____ Provide details (source/amounts in foreign currency)
- _____ Slips (T5018)

OVER...

DEDUCTIONS

employment expenses:

- automobile

___ Signed copy of T2200 form and provide details by completing *Schedule D*

- home office

___ Signed copy of T2200 form and provide details by completing *Schedule E*

- other

___ Signed copy of T2200 form and provide details

registered retirement savings plan (RRSP)

___ Receipts for contributions

___ Home Buyers' Plan ("HPB") withdrawals and/or CRA's Statement of Account – HPB, if received

___ Lifelong Learning Plan ("LLP") withdrawals and/or CRA's Statement of Account – LLP, if received

union or professional dues

___ Receipts or T4 slip

tuition (some institutions have these available on their website)

___ T2202 slip and/or tuition receipt

interest paid on student loans (under the Canada Student Loan Act or provincial equivalent)

___ Amount and/or bank slip

child care expenses

___ Attach receipts

Include: S.I.N. and address of child care provider; number of weeks, if for sleepover summer camps

allowable business investment losses

___ Amount invested, proceeds, details

moving expenses

___ Provide details by completing *Schedule G*

alimony or separation allowance

___ Details, incl. name and S.I.N. of recipient

safety deposit box rental

___ Details

interest expense/carrying charges on investments

___ Details of investments

medical expenses including insurance premiums

and amounts reimbursed

___ Receipts, patient name, amounts for attendants, name of insurer

___ Official receipts (registered charities only)

charitable donations

___ Receipts

federal and provincial political donations

___ Official receipt (T5006)

contribution to a Labour-sponsored Fund

___ Receipts for the cost of monthly (or longer duration) public transit passes **(include taxpayer, spouse and children under 19)**

public transit passes

children's program costs eligible for the

___ Attach receipts

children's fitness tax credit

___ Attach receipts / Excel spread sheet

home renovation tax credit

___ Address, Acquisition date

first time home buyers credit

___ Details

other

OTHER IMPORTANT INFORMATION

1. Did you make tax instalments for 2009? ___ If yes, provide summary of instalments
2. Details regarding rent or property taxes paid ___ Plus name of landlord or municipality
3. If you are claiming entertainment and promotion expenses as a deduction, please segregate the cost of meals, theater tickets, and sports events as you are only permitted to deduct 50% of the cost of these items incurred during the year. **Please also note that the cost of golf green fees is not deductible** (See *Schedule B*).
4. If you realized a capital gain/loss on the disposal of a capital asset (real estate, shares, other assets) during 2009, we need to know both the date of acquisition as well as the date of sale (Please complete *Schedule A*).
5. If you purchased or leased an automobile during the year for which you are claiming employment or business expenses, please provide a copy of the purchase or lease contract (Also, refer to *Schedule D*).
6. If you wish to donate part or all of your refund to the Ontario Opportunities Fund, to be applied to help reduce Ontario's deficit and debt, please provide an amount: \$ _____. We will assume your answer is \$0 if you do not specifically address this question.
7. If you or one of your dependants is disabled, please provide a copy of Form 2201 - Disability Tax Credit Certificate.
8. Have you been granted by your employer or exercised any stock options in 2009? Have you sold shares obtained through a stock option program? Please provide full details. *Note: There is an election that allows the employment income inclusion resulting from exercising a public company stock option to be deferred until the stock is sold. The amount that may be deferred is based upon the number of options that vest in a taxation year multiplied by their value on the date of grant, to a maximum of \$100,000. To use this deferral provision in 2009, you had to notify your employer in writing by January 15, 2010 and include Form T1212 with a paper copy of your return upon filing.*

*This checklist is also available in French upon request from Logan Katz LLP.
Cette trousse est également disponible en français sur demande auprès de Logan Katz s.r.l.*

PLEASE SEE SCHEDULES A - G AND DETERMINE WHETHER THEY ARE APPLICABLE TO YOUR SITUATION. FAILURE TO COMPLETE THE SCHEDULES WILL INCREASE FOLLOW-UP TIME AND COSTS TO COMPLETE YOUR INCOME TAX RETURN(S).

Schedule A

Capital Gains (Losses)

Description of asset disposed of in 2009: _____

Date of acquisition: _____, 19__ / 20__

Date of disposal: _____, 2009

Original cost of asset \$ _____

Proceeds on disposal \$ _____

Outlays of cash upon disposal
(i.e. broker, lawyer, other) \$ _____

.....

Description of asset disposed of in 2009: _____

Date of acquisition: _____, 19__ / 20__

Date of disposal: _____, 2009

Original cost of asset \$ _____

Proceeds on disposal \$ _____

Outlays of cash upon disposal
(i.e. broker, lawyer, other) \$ _____

.....

Description of asset disposed of in 2009: _____

Date of acquisition: _____, 19__ / 20__

Date of disposal: _____, 2009

Original cost of asset \$ _____

Proceeds on disposal \$ _____

Outlays of cash upon disposal
(i.e. broker, lawyer, other) \$ _____

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REMINDER: Remember to please contact your financial advisor/broker as soon as possible to authorize them to provide Logan Katz LLP staff with any information we may be requesting when preparing your personal income tax return. It becomes extremely time-consuming to have to do this at the height of tax season, both for the accountant and for the broker. Also, please provide the following:

Name of Broker: _____

Telephone No: _____

Email address: _____

Schedule B

Statement of Net Business or Professional Income

Name of business: _____

Year ended : _____, 2009.

Revenue \$ _____

(Amount includes GST collected yes no)

Expenses:

(Amounts include GST paid yes no)

Advertising \$ _____

Bad debts _____

Business tax, fees, licenses, dues, memberships, subscriptions _____

Delivery, freight, express _____

Fuel costs (except for motor vehicles) _____

Insurance _____

Interest, bank charges _____

Maintenance and repairs _____

Management and administration fees _____

Meals and entertainment (limited to a 50% deduction) Gross _____ Net _____

Motor vehicle (business portion only) _____

(Provide an amount or complete *Schedule D*) _____

Office _____

Supplies _____

Legal, accounting and other professional fees _____

Premiums paid to a private medical plan _____

Property taxes _____

Rent _____

Salaries _____

Travel _____

Telephone and utilities _____

Other (please specify): _____ _____

Home office expenses (Please complete *Schedule E*) _____

Capital expenditures see over

OVER...

Schedule B

Statement of Net Business or Professional Income (continued)

Capital expenditures:	Furniture and Fixtures	\$ _____
	Vehicles see (2)	_____
	Computer equipment (include date of purchase)	_____
	Computer software	_____
	Other (please specify)	_____

(1) Goods and Services Tax	YES	NO	N/A
Are you registered for GST?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, do you collect and remit GST on all your revenue sources?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If no, identify sources which are not subject to GST (except interest): _____			
Do you claim ITC's on GST paid on expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, have you provided your expenses excluding the GST?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
How often do you file? _____			
Do you use the Quick Method?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please provide the following details (or provide a copy of your GST return(s) filed for 2009):

Revenues (excluding GST)	\$ _____
GST collected	_____
GST remitted to CRA (including instalments)	_____

(2) For each vehicle purchased or leased during the year, it is extremely important that you provide the following:

- Make and year of vehicle;
- Cost before GST, PST;
- Amount of GST and PST;
- Monthly payment amount;
- Trade-in amount (if applicable);
- Year and make of vehicle traded-in;
- **If available, please provide the purchase or lease documents.**

(3) Businesses whose physical activity is **construction** are required to report to CRA the name of, amount paid to, and identifier number (Business Number or S.I.N.) of their subcontractors. These should be recorded on Form T5018, under the ***Contractor Reporting System***.

(4) If your business has carried out activities in the United States, please provide details to your Logan Katz LLP preparer to determine whether U.S. filings are required and/or whether you should claim treaty protection under the Canada-U.S. Tax convention.

Schedule C

Statement of Net Rental Income

(Please prepare one Schedule C for EACH property)

(Make copies as needed)

Address of rental property: _____

Rental income for the year \$ _____

Expenses:

Advertising \$ _____

Insurance _____

Interest _____

Repairs and maintenance _____

Management and administration fees _____

Motor vehicle expenses _____

Office expenses (see "Tax Tip" on Schedule E) _____

Legal, accounting, other professional fees _____

Property taxes _____

Salaries, wages, and benefits _____

Travel _____

Utilities _____

Other (Please specify): _____

Please provide a list of any improvements or assets purchased during the year.

If you purchased a new rental property during the year, it is extremely important that you provide the following:

- Full address
- Cost (before GST) of the building and GST (you should also provide cost of land, separately)
- Percentage to be attributed to yourself, spouse, or other
- **If available, please provide the purchase documents**

If the property was sold during the year, please provide the closing documents.

OVER...

Schedule D

(Self-) Employment Expenses: Allowable automobile expenses
(if claimed on employment income, you must provide a Form T2200 signed by your employer)

For each vehicle, provide the following:

	Vehicle A	Vehicle B	Vehicle C
Make of automobile	_____	_____	_____
Date acquired	_____, 20__	_____, 20__	_____, 20__
Number of Km driven to earn (self-) employment income (you must exclude km's to/from your home)	_____ km	_____ km	_____ km
Total Km driven in the year	_____ km	_____ km	_____ km

Expenses:

Fuel	\$ _____	\$ _____	\$ _____
Maintenance and repairs	_____	_____	_____
Insurance	_____	_____	_____
Licensing or registration	_____	_____	_____
Interest and finance charges <small>(certain limits apply)</small>	_____	_____	_____
<i>OR</i>			
Leasing costs <small>(certain limits apply)</small>	_____	_____	_____
Other (Please specify): _____	_____	_____	_____

For each vehicle purchased or leased during the year, it is extremely important that you provide the following:

- Make and year of vehicle;
- Cost before GST, PST;
- Amount of GST and PST;
- Trade-in amount (if applicable);
- Year and make of vehicle traded-in;
- **If possible, please provide a copy of the purchase or lease documents.**

Total amount reimbursed by employer for vehicle during year *(N/A if self-employed)* \$ _____

REMINDER: Remember that CRA requires you to keep a detailed log outlining dates, number of kilometres, and destinations to allow for a deduction of vehicle expenses.

Schedule E

(Self-) Employment Expenses: Work space in the home expenses
(if claimed on employment income, you must provide a Form T2200 signed by your employer)

Area of house used for business purposes (**square footage**) _____

Total area of house (**square footage**) _____

Expenses:

Heat \$ _____

Hydro _____

Insurance _____

Repairs and maintenance _____

Property taxes _____

Rent _____

OR

Mortgage interest - exclude principal payments (if self-employed only) _____ **

Water _____

Other (Please specify): _____

** **Please provide your mortgage statement for 2009,**
if your financial institution has supplied this information.

REMINDER: Remember that home office expenses can only be claimed if an area of your home is your principal place of business; or the space is used exclusively for the purpose of earning income from business, and is used on a regular and continuous basis for meeting the clients, customers or patients of your business.

TAX TIP: According to a 2002 District Office Memo at CRA, it appears **home office expenses** can be claimed against rental income. Accordingly, if you are reporting rental income on schedule C of this package, we encourage you to complete this schedule as well.

Schedule F

Statement of Net Farming Income

Revenues:

Wheat	\$ _____
Oats	_____
Barley	_____
Mixed grains	_____
Flaxseed	_____
Canola	_____
Soya beans	_____
Corn	_____
Fruits and vegetables (please specify)	_____
Forage crops	_____
Livestock	
- Cattle	_____
- Swine	_____
- Poultry	_____
- Sheep and lambs	_____
Eggs	_____
Milk and cream	_____
Custom & contract work & machine rental	_____
Patronage dividends	_____
Dairy subsidies	_____
Insurance proceeds	_____
Other (please specify): _____	_____
Total income	\$ _____

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Schedule F

Statement of Net Farming Income (continued)

Expenses:

Building and fence repairs	\$ _____
Clearing or leveling, and draining	_____
Irrigation / drainage	_____
Containers, twine & baling wire	_____
Crop insurance, GRIP, and stabilization premiums	_____
Machinery & truck expense	_____
- Gasoline, diesel fuel & oil	_____
- Repairs, license, insurance	_____
Insurance - building, livestock	_____
Interest on real estate mortgage	_____
Interest - other	_____
Motor vehicle expenses	_____
Property taxes	_____
Rent (land, buildings, pasture)	_____
Salaries (including CPP, QPP, EI, WSIB)	_____
Custom & contract work & machine rental	_____
Freight & trucking	_____
Electricity	_____
Feed, supplements, straw, bedding	_____
Fertilizers & lime	_____
Heating fuel	_____
Livestock purchased	_____
- Cattle	_____
- Swine	_____
- Poultry	_____
- Sheep and lambs	_____
Herbicides, pesticides, insecticides, fungicides	_____
Seeds and plants	_____
Veterinary fees, medicine & breeding fees	_____
Small tools	_____
Accounting, legal, office, advertising, memberships and subscriptions	_____
Telephone	_____
Other (please specify): _____	_____
Total expenses	\$ _____
Fair market value of inventory at December 31, 2009	\$ _____

Schedule G

Schedule of moving expenses

Criteria: Must have moved at least 40 Km to earn employment or self-employment income or to study in an educational institution.

	Former address in full	New address in full
Address	_____	_____
City, Prov.	_____	_____
Postal Code	_____	_____
Date of move:	_____, 2009	_____, 2009
	Former employer, business or educational institution	New employer, business or educational institution
Name	_____	_____
Address	_____	_____
City, Prov.	_____	_____
Postal Code	_____	_____

Distance from former residence to new work or study location _____ Km
Distance from new residence to new work or study location _____ Km

Costs:

Moving of household effects (mover: _____)	\$ _____
Transportation costs from former residence to new residence (Mode of travel: _____)	
Travel costs (# of km: _____)	_____
Lodging (# of nights: _____)	_____
Meals (# of days: _____)	_____
Temporary living expenses near new or old location (max. 15 days)	
Lodging (# of nights: _____)	_____
Meals (# of days: _____)	_____
Cost of lease settlement	_____
Selling costs of former residence (selling price: \$ _____)	
Real estate commission	_____
Legal or notarial fees	_____
Advertising	_____
Other (please specify): _____	_____
Purchase costs of new residence	
Legal fees	_____
Taxes (registration or transfer of title)	_____
Total expenses	\$ _____
Amount reimbursed by employer (if NIL, please state)	\$ _____