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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 <u>COMPLETE</u> INFORMATION TO US AS EARLY AS POSSIBLE, ONCE YOU ARE CERTAIN YOU HAVE RECEIVED ALL YOUR TAX SLIPS FROM THIRD PARTIES. PLEASE ALSO PROVIDE US WITH THE MEMORY STICK FROM YOUR PRIOR YEAR TAX PACKAGE. WE WILL ADD YOUR 2013 RETURN(S) AND INCLUDE IT WITH YOUR COMPLETED TAX PACKAGE. Should you bring your information to us after **<u>Wednesday, April 9, 2014</u>**, it may not be possible to guarantee the completion of your tax return by the Wednesday, April 30, 2014 filing deadline. Although we will gladly accept your tax information, please note that we will not commence preparing any tax returns on April 30, 2014.

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.

Once your return is successfully E-filed (mandatory as of January 1, 2013 – please see Mandatory Electronic Filing notice included in this package), an electronic copy will be provided to you, saved on a password-protected memory stick. Please ensure you bring the memory stick to us for each subsequent tax season and we will continue to update it each year. 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 the CRA.

You will notice that the various schedules (business, rental, employment expenses, etc.) are in fillable Excel format, rather than Word documents. Please enter the appropriate information and email the completed schedules to us. Alternatively, the schedules are also available on the publications page of our website at www.logankatz.com. Select the applicable schedules in the document entitled ***2013 CDN Personal Tax Information***, save it/them to your computer, complete it/them, and email it/them to us.

In order to reduce our administrative costs, an invoice indicating our fee will be provided with your return(s) 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 2014.**

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. <u>Note the checklist is also available in PDF format on our website.</u>

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 ☐ Mastercard ☐

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, 2011, and 2012 personal income tax returns, and related notices of (re)assessment. **Otherwise**, please provide a copy of your 2012 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 2012 notice of assessment could lead to unfortunate errors on your return.

   If you have decided that LOGAN KATZ LLP will not prepare your 2013 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 2012 (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 ($20 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
______________________________	_______________	____________

<u>OR</u> 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 2013, 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 2013 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 2013, 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.**)

   Please note that the CRA has revised form T1135, which we have sent to you in our welcome email.

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		INFORMATION REQUIRED
employment	___	T4 and/or T4A Slip
directors fees	___	T4 Slip or provide details
old age security pension	___	T4A (OAS) Slip
Canada or Québec pension plan benefits	___	T4A (P) Slip
other pensions or superannuations	___	T4A Slip and/or T4RIF
scholarship, fellowship, bursaries etc.	___	T4A Slip
employment insurance	___	T4E Slip
dividends	___	T5 and/or T3 Slip
interest	___	T5 and/or T3 Slip
RRSP withdrawal / RRIF income	___	T4 RSP Slip and/or T4RIF
profit sharing income	___	T4 PS Slip

OTHER INCOME INFORMATION		
compound Canada Savings Bonds	___	Series number of bonds
other bonds	___	Details of all bonds held
other investment income (losses)	___	Tax shelters, etc. (T5013, etc.)
rental income and expenses	___	Provide details by completing *Schedule C*
capital gains (losses)	___	Provide details by completing *Schedule A, slip (T5008)*
alimony or separation allowance	___	Provide name, address, and S.I.N. of payor
safety deposit box rental	___	Details
self employment (business, professional)	___	Provide details by completing *Schedule B*
self employment (farming)	___	Provide details by completing *Schedule F*
other income (tips, foreign source income, etc.)	___	Provide details
WSIB (workers compensation) or social assistance	___	Slips (T5007)
income outside Canada (even if cost is below $100,000)	___	Provide details (source/amounts in foreign currency)
statement of contract income	___	Slip (T5018)
2013 Ontario Senior Homeowners' Property Tax Grant received	___	
tip income	___	

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 (these are available on some institutions' websites)	___	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
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
charitable donations	___	Official receipts (registered charities only)
federal and provincial political donations	___	Receipts
contribution to a Labour-sponsored Fund	___	Official receipt (T5006)
public transit passes	___	Receipts for the cost of monthly (or longer duration) public transit passes **(include taxpayer, spouse and children under 19)**
children's program costs eligible for the Children's Fitness Tax Credit	___	Attach receipts
children's program costs eligible for the Children's Arts Tax Credit	___	Attach receipts
first time home buyers credit	___	Address, Acquisition date
let us know if you are a volunteer firefighter	___	
eligible expenses for the Healthy Home Renovation Tax Credit	___	Attach receipts
other	___	Details

Inform us of any special living conditions (e.g. providing support to an adult child or parent, etc.)

***** ***More examination fees now qualify for the tuition amount. In addition, the minimum duration of courses taken at a university outside Canada has been reduced to three (3) consecutive weeks.***

OTHER IMPORTANT INFORMATION

1. Did you make tax instalments for 2013? ___ 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** (refer to *Schedule B*).

4. If you realized a capital gain/loss on the disposal of a capital asset (real estate, shares, other assets) during 2013, 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 (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.

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.

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PLEASE SEE SCHEDULES A - G (found at our website www.logankatz.com) 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).