2019 PERSONAL CANADA/U.S. INCOME TAX ENGAGEMENT LETTER

Dear Sir or Madam:

Re: Our Services - 2019 and Subsequent Years Personal Canada/U.S. Tax Return Preparation

We thank you for allowing us to prepare your 2019 personal Canada/U.S. tax return(s).

ABOUT THIS ENGAGEMENT LETTER

Please ensure you read this letter carefully, include all signatures listed at the end, and return it to us at your very earliest convenience, ***before*** you send us your tax information (by fax 613.228.8284 or by scan/email at office@logankatz.com). **We will not start any work on your tax return until this letter is signed and returned to us.**

REQUIRED INFORMATION

During our engagement, we will rely on you to provide us with complete and accurate information so that we may prepare your return(s) in a timely manner. We wish to emphasize that you are responsible for the accuracy and completeness of the information included in your U.S. tax return(s), including details with respect to the ownership of all of your assets in foreign countries (meaning foreign to the U.S.) including bank and financial accounts (i.e. RRSP, RESP, TFSA, RRIF, etc.) *We will assume that you have no such possessions if you do not provide any information.* We are providing guidance to you in accumulating all the required information and preparing the return(s) for you.

As part of the information reported in your Canadian tax return, you are required to include details with respect to the ownership of all your assets in foreign countries (meaning foreign to Canada) which exceed CAD $100,000 (i.e. foreign bank accounts, other indebtedness, shares of foreign corporations, real and other tangible property situated outside Canada, etc.*). We will assume that you have no such possessions if you do not provide any information*. A blank form is attached to allow you to prepare the required information accurately, and in a timely fashion. Penalties for failure to file this form by **April 30, 2020** are significant.

To ensure accuracy and completeness of the information to be reported in your tax return, we strongly encourage you to use or follow the **TAX CHECKLIST** which is also enclosed.

LIMITATIONS OF SERVICES

Our services will not result in an audit of any information provided to us. We will rely entirely on your representations. Unless informed differently, we are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto.

ELECTRONIC FILING (E-FILING)

The CRA requires all tax preparers in Canada to e-file all tax returns on behalf of their clients. Logan Katz adheres to this requirement. There are cases where a return will not qualify for electronic transmission for technical reasons. Should this apply to you, we will inform you of the need to paper-file your return, and make arrangements for timely filing.

CONSENT TO E-FILE (FORM T183)

Prior to e-filing a tax return, we are required by the CRA to obtain a signed consent form (T183) from you (as well as for each member of your family for whom we are also preparing a return). Please ensure you are available to provide us with the signed form, enabling us to file your return on a timely basis. In particular, you need to work out logistics, for example, if you are planning to travel while we complete your return, out-of-town students, etc.

If you do not provide us with signed forms T183 prior to **April 30th**, your return may be filed late, resulting in late-filing penalties.

ADJUSTMENTS TO TAX RETURN

If additional information or facts arise subsequently to filing your tax return, you will need to file a request for adjustment to your return with CRA or the IRS. If you seek our assistance for such requests, minimum fees of $250 + HST will apply.

ASSUMPTIONS

Unless specifically indicated otherwise, the following assumptions will be made in preparing your tax return(s):

- you consent to the CRA sharing your information with Elections Canada
- you do not own foreign assets with an aggregate cost in excess of $100,000
- you are a Canadian citizen
- you do not wish to donate any portion of your refund to the Ontario Opportunities Fund
- for students with tuition fees, the maximum amount will be transferred to a parent
- all your financial information is in Canadian currency

FEES FOR SERVICES

An invoice indicating our fees will be provided with your return and is payable upon receipt. For your convenience, invoices may be paid by Visa, MasterCard, Interac, Interac E-Transfer or cheque. We would be happy to provide an estimate of our fee in advance of our preparation of your return.

Please note that our fee for the preparation of your return(s) does not include any representations made by LOGAN KATZ LLP in the event of an audit by a government tax authority nor does it include various requests by a government tax authority for documents and slips subsequent to the filing of your return, detailed research exercises which are specific to your situation and follow up time with respect to erroneous assessments by a government tax authority.

One invoice will be issued, which will include the aggregate fees applicable to all the returns we have prepared on your behalf. If you require separate invoices for various family members (i.e. spouse; parent; adult children), please indicate this in the space below.

If we are given additional information once your tax results have been communicated to you, an additional charge of $150 will be added to your invoice.

Please prepare a separate invoice for the following individuals:

______________________________ ______________________________

______________________________ ______________________________

FINAL PRODUCT

Upon completion of your return, a copy of your tax return, and those of all your family members, will be made available to you. You are responsible for verifying the contents, and addressing all matters enclosed, within the required deadlines.

Failure to do this may result in significant interest and penalties, for which <u>we are not responsible</u>. If your tax return is required to be paper-filed with the CRA, ensure you have made clear arrangements with us in terms of how your return will be signed, and filed in a timely fashion. In the absence of such clear direction, please do not assume that we will file your return on your behalf.

All of your original documents will be returned to you. **Once contacted by us**, you can visit our office at your convenience to retrieve your information <u>UNLESS</u> you are required to paper-file your tax return, in which case it will be essential for you to obtain your package in a timely fashion and in accordance with the filing deadlines.

CRA REQUESTS FOR RECEIPTS

As indicated previously, your tax returns will be e-filed with CRA. As part of its administrative procedures, CRA, on a sample random basis, subsequently requests receipts from certain taxpayers to corroborate certain information reported in the tax return. This process is not considered to be an audit of your return. You are required to respond to these requests in a timely fashion. As stated above, all your original documents will be returned to you, thereby enabling you to respond to such requests with relative ease. However, should you choose to seek our assistance to respond to such requests, minimum fees of $195 + HST will apply. When receipts are more voluminous, such as donations and/or medical receipts, fees will range from $250 to $300 + HST. If you seek our assistance for this, we will assume your understanding of the application of these fees.

Typically, these requests occur in the summer and fall months. If you are planning extensive travels, please ensure someone has access to your mail, with particular attention to correspondence from the CRA.

CRA AUDITS

In our opinion, the CRA is increasingly active with full scope audits of certain areas of taxpayer's tax returns (real estate; business; carrying charges; foreign tax credits; etc.). When asked to provide assistance in such situations, it is understood that we will be billing you at our standard hourly rates. We suggest you keep this in mind when seeking our assistance with CRA matters in order to avoid unpleasant surprises. It is also important to note that our fees will apply whether or not our involvement yields favourable results with the CRA. Because of the uncertain nature and unpredictability of CRA audits, we will not be able to provide fixed fee estimates at the start of the audit.

Our fees to prepare your tax return exclude any services pertaining to CRA audits, objections, appeals, etc.

HARMONIZED SALES TAX

If you are self-employed and require us to prepare your 2019 HST return, please indicate so below. Please prepare my business's 2019 HST return (√) ☐

METHOD OF PAYMENT

Our Tax Preparation Checklist will include a new section in which you will indicate your intended method of payment, should you have a tax balance owing. If this is the case and your selected method of payment is by means of a cheque that you wish to send to the CRA or pay at the bank, you will need a Tax Payment Voucher which are available at our office. As such, you will need to plan to obtain this document prior to **April 30th**.

COMPLETENESS OF INFORMATION

By signing this letter, you are expressly confirming that you are providing all information with respect to income earned in 2019, and all the deductions you wish to be claimed were incurred for the purposes of earning income.

The arrangements outlined in this letter will remain applicable from year to year unless changed by either you or us in writing. If you are in agreement with the above noted terms, please sign and date this letter where indicated, and return it to us.

BY SIGNING BELOW, YOU CONSENT TO THE FOLLOWING:

- Having all filings made by Logan Katz on your behalf be transmitted electronically to the CRA (and, if applicable, Agence du Revenu du Québec). This includes personal tax, information slips and any other documents that can be transmitted electronically, such as an HST return;
- Being included on our e-mailing list; and
- To all terms included in this letter.

In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and email transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement.

In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from: communications, including any consequential, incidental, direct or indirect; special damages, such as loss of revenues or anticipated profits; or disclosure or communication of confidential or proprietary information.

If you are in agreement with the above noted terms, please sign and date this letter at the top of page 5, and return it to us. If you have any questions concerning this matter, please do not hesitate to contact us.

Yours very truly,

Logan Katz LLP

LOGAN KATZ LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

IMPORTANT – SIGNATURE PAGE!

I agree with the terms and conditions as set out in this engagement letter. This section must be signed by the **main contact** person, retaining Logan Katz for personal tax services.

_______________________________ _______________________________ _______________________________

Date Please PRINT name Signature

The following are other individuals covered by the terms of this letter. In addition to agreeing to the terms contained in this letter, each of these individuals must sign to consent to Logan Katz discussing their tax situation with (insert name of main contact person above) ________________________________ and to Logan Katz releasing their tax information (final package) to this individual.

NOT APPLICABLE – only the main contact person above is retaining the services of Logan Katz. (√) ☐

	Please print full name	*A signature is required by each individual*
1.	______________________	______________________
2.	______________________	______________________
3.	______________________	______________________
4.	______________________	______________________
5.	______________________	______________________
6.	______________________	______________________
7.	______________________	______________________
8.	______________________	______________________
9.	______________________	______________________
10.	______________________	______________________

If you have moved at any time during 2019, please provide your new coordinates. Leave this section blank if the address on your 2018 tax return still applies for 2019.

______________________	______________________	______________________
No. Street Name	**City**	**Province/State**
______________________	______________________	______________________
Postal Code/Zip Code	**Telephone Number**	**Email Address**

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. Should you bring your information to us after **Thursday, April 9, 2020**, we will not guarantee the completion of your tax return by the **Thursday, April 30, 2020** filing deadline. Although we will accept your tax information, please note that we will not commence preparing any tax returns beyond **Thursday, April 23, 2020**.

Once your return is successfully E-filed, an electronic copy of your tax return(s) will be made available to you. ***If you prefer a "paper copy" of your return(s) and related documents, please note that there may be an additional fee of $100 included on your invoice.*** Further, if you wish us to return your tax information to you by courier, please indicate on our checklist a courier address where your copy can be sent. Please note that in certain situations, a paper return will be required to be filed by mail to the Canada Revenue Agency (CRA), in which case we will prepare a "tax copy" for you to mail to the CRA.

The CRA is implementing mandatory direct deposit for all refunds that it issues to taxpayers and will be phasing out cheques issued by mail. If you are not already signed up for this service, please refer to our instructions included herein.

You will notice that the various schedules (business, rental, employment expenses, etc.) are in fillable Excel format, rather than Word documents. For all applicable schedules, 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: https://logankatz.com/resources/#resourcepublications. Select the applicable schedules in the document entitled ***2019 CDN Personal Tax Information***, save them to your computer, complete them, and email them to us.

We ask that you refer to the enclosed payment instruction in regards to the payment of our fees.

Extra copies of the checklist and schedules are available should you know of someone who would like Logan Katz 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 hope you value ours to you, and look forward to working with you!

Logan Katz LLP

LOGAN KATZ LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

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Cette trousse est également disponible en français sur demande.

YOUR NAME: ____

1. **If this is the first year LOGAN KATZ LLP is preparing your return**, please provide copies of your 2017 and 2018 personal income tax returns, and related notices of (re)assessment.

   If you have decided that LOGAN KATZ LLP <u>will not</u> prepare your 2019 personal income tax return, kindly call Stacy Glenn at (613) 228-8282, extension 118, to let us know.

2. If you moved during the year, please provide your <u>new</u> full address, otherwise we will *assume* you have the same address as in 2018 (consider applicability of *Schedules A and G*):

____	____________________	________________	______________	_____________
No.	Street/Avenue/Road	Town/City	Province	Postal Code

3. How do you wish us to return your tax information? Please choose one of the following:

   Pick up at Logan Katz LLP offices on Gurdwara Road ______ *
   Courier to address below at your expense) ______

If this information is not addressed and your original documents are not picked up by August 31, 2020, we will send them to you by regular mail. However, if your information is too large to go by regular mail, it will be couriered to you at your expense.

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 your tax information returned 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

4. 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.

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

During the day ____________ During evening/weekend ____________

Fax number ____________ E-Mail address ____________

6. If your marital status has changed during 2019, 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

7. Did you own or hold foreign property at any time in 2019 with a total **<u>cost</u>** of more than CAD $100,000?

   Yes ______ No _______

   <u>Examples</u>: 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 2019, please provide full details and documentation. If you do not respond to this point, we will assume ***NO.*** (<u>Note</u>: **There are substantial penalties for failing to report this information in your personal income tax return.**)

8. 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 <u>no objections</u>.**

For your convenience, we have the **LK Drop Box** as another way to bring us your personal income tax information, additional information or tax payments outside our regular business hours OR without needing to make an appointment.

The clearly marked **Drop Box** is conveniently located outside the main entrance to our offices, is accessible 24/7 and is as secure as handing your information to us personally.

Direct Deposit Instructions

If you receive at least one of the following payments from the Canada Revenue Agency (CRA), you must sign up for direct deposit:

- Income tax refund
- Goods and Services Tax/Harmonized Sales Tax credit and any similar provincial/territorial payments
- Canada Child Benefit and any similar provincial/territorial payments
- Working income tax benefit
- Deemed overpayment of tax

HOW TO SIGN UP

Through your Logan Katz preparer

When you provide the following information, you will be automatically enrolled for Direct Deposit when your personal tax return is electronically filed with the CRA:

Branch number: ____________ (5 digits) Institution number: _________ (3 digits) Account number: _____________________ (maximum 12 digits)

Online

If you are registered for My Account, simply log on and following the instructions to sign up for direct deposit. If you are **NOT REGISTERED**, follow these steps:

1. Go to the My Account page on the CRA's website: https://www.canada.ca/en/revenue-agency.html ***(Tip: You will need your social insurance number, date of birth, current postal code, and tax returns - this year and last.)***
2. Select "Sign in to a CRA account"
3. There are two options for signing in:

   Option 1 – Using one of our Sign-In Partners
   Log in or register with the same sign-in information you use for other online services (for example, online banking). ***Tip: This option means one less user ID and password to remember.***

   Option 2 – Using a CRA user ID and password
   Log in with your CRA user ID and password, or register.

By phone

To sign up for direct deposit or to change your account information, call **1-800-959-8281**. You will need your:

- social insurance number
- full name and current address, including postal code
- date of birth
- most recent income tax and benefit return, and information about most recent payments from the CRA
- banking information: three-digit financial institution number, five-digit transit number, and your account number

By mail

Fill out the Canada direct deposit enrolment form at https://www.tpsgc-pwgsc.gc.ca/recgen/pdf/canada-eng.pdf, and mail completed form to the address indicated on the form.

Required Information

Income

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

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
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	___	Slips (T5018)
statement of government service contract payments	___	Slips (T1204)
fees for services	___	Slips (T4A)
2019 Ontario Senior Homeowners' Property Tax Grant received	___	

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
	___	Lifelong Learning Plan ("LLP") withdrawals
union or professional dues	___	Receipts or T4 slip
tuition (available on most institutions' websites)	___	T2202A 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)
Ontario Seniors' Public Transit Tax Credit	___	**If 65 or over, provide monthly cost for the <u>full year</u>.**
first time home buyers credit	___	Address, Acquisition date
let us know if you are a volunteer firefighter	___	
eligible Educator School Supply Tax Credit	___	Attach eligible supplies expense certification (from your employer)
eligible expenses for the Home Accessibility Tax Credit	___	Attach receipts
Adoption in expenses	___	Details
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 2019? ___ 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 2019, 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.

Disposition of Principal Residence

As you know, the sale of a principal residence (PR) in Canada is not subject to tax as it qualifies for the Principal Residence Exemption (PRE).

In the past, legislation required the disposition of a PR to be reported on a Canadian Personal Tax Return; however, CRA did not administratively enforce this requirement. As such, tax practitioners would typically not report the sale of PR's on personal income tax returns, without any consequences.

You are required – legally and administratively – to report the disposition of a PR on your personal income tax return AND to designate the PRE to the gain. Completion of Form T2091(IND) – *Designation of a Property as a Principal Residence by an Individual* is required. Failure to do so will result in the CRA denying the PRE on the disposition and, as such, assessing tax on the gain.

As a result of this very significant change, if applicable, please ensure you include all information in regards to the disposition of a PRE on Schedule A.

PLEASE SEE THE FOLLOWING SCHEDULES A - G
(also found on our website https://logankatz.com/resources/#resourcepublications)
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)

(Please fill out excel spreadsheet on our website at https://logankatz.com/resources/#resourcepublications)

Description of asset disposed of in 2019: ______________________________

Date of acquisition: ____________ , 19____ / 20 ____

Date of disposal: ____________ , 2019

Original cost of asset $____________

Proceeds on disposal $____________

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

Description of asset disposed of in 2019: ______________________________

Date of acquisition: ____________ , 19____ / 20 ____

Date of disposal: ____________ , 2019

Original cost of asset $____________

Proceeds on disposal $____________

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

Description of asset disposed of in 2019: ______________________________

Date of acquisition: ____________ , 19____ / 20 ____

Date of disposal: ____________ , 2019

Original cost of asset $____________

Proceeds on disposal $____________

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

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: ______________________________

FAILURE TO PROVIDE COMPLETE INFORMATION WILL RESULT IN EXTRA FEES.

Schedule B – Statement of Net Business or Professional Income

(Please fill out excel spreadsheet on our website at https://logankatz.com/resources/#resourcepublications)

Name of business: ____

Year ended: ______________, 2019 Business number (if applicable) ____________________

<u>REVENUE</u> (Amount includes HST collected yes ☐ no ☐) $ __________

<u>EXPENSES</u> (Amounts include HST paid yes ☐ no ☐)

Advertising	$	__________
Meals and entertainment (limited to a 50% deduction) Gross _________	50%	__________
Bad debts		__________
Insurance (identify life and disability insurance separately)		__________
Interest, bank charges (note: interest and penalties for late taxes and source deductions are not deductible)		__________
Business tax, fees, licenses, dues, memberships, subscriptions		__________
Office		__________
Supplies		__________
Legal, accounting and other professional fees		__________
Management and administration fees		__________
Rent		__________
Maintenance and repairs		__________
Salaries		__________
Property taxes		__________
Travel		__________
Telephone and utilities		__________
Fuel costs (except for motor vehicles)		__________
Delivery, freight, express		__________
Motor vehicle (business portion only) (provide amount or complete *Schedule D*)		__________
Other (please specify): ________________________________		__________
Premiums paid to a private medical plan		__________
Opening inventory balance		__________
Closing inventory balance		__________
Home office expenses (Please complete *Schedule E*)		__________
Capital expenditures: Furniture and Fixtures	$	__________
Vehicles **see (2)**		__________
Computer equipment		__________
Computer software		__________
Other (please specify)		__________

Schedule B – Statement of Net Business or Professional Income (continued)

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

Please provide the following details [or provide a copy of your HST return filed for 2019]:

Revenues (excluding HST)	$___________
HST collected	___________
HST 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 HST, PST;
- ❑ Amount of HST 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) If your business earns income from one or more web pages or websites, you are required to report the number of web pages or websites. In addition, you must list the URL addresses for the top five internet web pages or websites from which you generate income.

http:// ____

http:// ____

http:// ____

http:// ____

http:// ____

Percentage of your gross income from the web pages and websites: _____ %

(4) 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***.

(5) 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.

(6) A self-employed taxpayer carrying on business may be entitled to various provincial tax credits. Provide details of any Apprentices or co-op students you have employed during the year.

Schedule C – Statement of Net Rental Income

(Please fill out excel spreadsheet on our website at https://logankatz.com/resources/#resourcepublications)

(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	__________
Office expenses (see "Tax Tip" on Schedule E)	__________
Legal, accounting, other professional fees	__________
Management and administration fees	__________
Repairs and maintenance	__________
Salaries, wages, and benefits	__________
Property taxes	__________
School taxes	__________
Travel	__________
Utilities	__________
Motor vehicle expenses	__________
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 HST) of the building and HST (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.

Schedule D – (Self-) Employment Expenses: Allowable automobile expenses

(Please fill out excel spreadsheet on our website at https://logankatz.com/resources/#resourcepublications)

(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___
Manufacturer Suggested Retail Price (MSRP)	$ ___________	$ ___________	$ ___________
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	$___________	$___________	$___________
Interest and finance charges (certain limits apply)	___________	___________	___________
Insurance	___________	___________	___________
Licensing or registration	___________	___________	___________
Maintenance and repairs	___________	___________	___________
Leasing costs (certain limits apply)	___________	___________	___________
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 HST, PST;
- Amount of HST and PST;
- Trade-in amount (if applicable);
- Year and make of vehicle traded-in;
- For leased vehicles, the Manufacturers Suggested Retail Price (MSRP)
- **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 the 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	__________	
Rent	__________	
OR		
Mortgage interest - exclude principal payments (if self-employed only)	__________	**
Water	__________	
Property taxes	__________	
Other (Please specify): __________________________	__________	

** **Please provide your mortgage statement for 2019**,
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

(Please fill out excel spreadsheet on our website at https://logankatz.com/resources/#resourcepublications)

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	$_________

Schedule F – Statement of Net Farming Income (continued)

Expenses:

Building and fence repairs	$__________
Clearing or leveling, and draining	__________
Irrigation / drainage	__________
Containers, twine & bailing 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, 2019	$_________

Schedule G – Schedule of Moving Expenses

(Please fill out excel spreadsheet on our website at https://logankatz.com/resources/#resourcepublications)

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: ___________, 2019

	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) $_________

U.S. Income Taxes

It's time to get ready to file your U.S. tax return! Indeed, personal tax season is upon us, and we are 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 also reduce turn-around time.

We ask that you kindly bring your complete information to us as early as you can. The filing deadlines are as follows:

- ***U.S. citizen or resident residing in the U.S. – Wednesday, April 15, 2020***
- ***U.S. citizen or resident residing and working outside of the U.S. – Monday, June 15, 2020***

Interest will be charged on any unpaid tax from Wednesday, April 15, 2020.

We will ask that you sign the **enclosed** engagement letter before we release your returns. Kindly submit the signed letter to us when you bring your information to us.

If we DO NOT prepare your Canadian income tax return, kindly provide us with a copy of the filed return, along with the enclosed checklist.

In order to reduce our administrative costs, an invoice indicating our fee will be provided with your completed returns and is payable *upon receipt*. For your convenience, invoices may be paid by Visa, MasterCard, or Interac. 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 photocopying, faxes, courier, etc.

Extra copies of the checklist and schedules are available should you know someone who would like Logan Katz LLP to prepare his/her U.S. personal income tax return.

We appreciate your commitment to us and look forward to working with you in the near future.

Logan Katz LLP

LOGAN KATZ LLP
CHARTERED PROFESSIONAL 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 2017 and 2018 U.S. personal income tax returns. If we will not be preparing your 2019 Canadian income tax return, please provide us with a copy.

   If you have decided that LOGAN KATZ LLP will not prepare your 2019 U.S. personal income tax return, kindly advise Stacey Anguelovskaia at 613-228-8282, extension 129.

2. If you moved during the year, please provide your new full address, otherwise we will *assume* you have the same address as in 2018:

   ___ ___________________ ___________ ___________ __________
   No. Street, Avenue, Road Town/City Province/State Postal/Zip Code

3. Please sign and date the enclosed engagement letter and return it to us.

4. How would you like 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		______
Courier at address below	($12 - $25 in Canada)	______
	($30 - $50 outside Canada)	______
Mail		______

   It is YOUR responsibility to forward the "paper copy" to the IRS (and applicable State governments) by the due dates. Please do not assume we will be doing this on your behalf without making arrangements.

   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 address or another 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/State Postal/Zip 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.

5. Information on taxpayer and spouse:

a) Taxpayer's Name	S.S.N.	Date of Birth	Occupation
______________	______________	______________	______________
Spouse's Name	**S.S.N.**	**Date of Birth**	**Occupation**
______________	______________	______________	______________

6. Information on each dependent:

Full Name	S.S.N.	Date of Birth	Relationship
______________	______________	________, 20___	______________
Full Name	**S.S.N.**	**Date of Birth**	**Relationship**
______________	______________	________, 20___	______________
Full Name	**S.S.N.**	**Date of Birth**	**Relationship**
______________	______________	________, 20___	______________

Did any of your dependents earn income of $4,050 U.S. or more? YES NO
Did any of your children under age 14 earn investment income in excess of $950 U.S.? YES NO
If yes, do you want to include your child's income on your return? YES NO

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

During the day ______________ During evening/weekend ______________

Fax number ______________ E-Mail address ______________

8. If your marital status has changed during 2019, please provide the following details (please differentiate between "married" and "common-law"):

______________ Previous status

______________ New status (if married include SSN of new spouse)

______________ Date of change

9. Did you have any interest in, or signature, or other authority over a bank, securities, or other financial account in a foreign country (includes Canada)? YES NO
If yes, please see attached Schedule G

10. Did you make any gifts during the year directly or in trust exceeding $13,000 U.S. per person? YES NO

11. Were you a resident of, or did you earn income in, more than one state during the year? YES NO

INCOME		**INFORMATION REQUIRED** (Please indicate whether amounts provided are in USD, CAD, or other currency)
employment	___	Forms W-2
pension and annuity	___	Forms 1099R
social security benefits	___	Forms 1099 SSA
dividends	___	Forms 1099-DIV
interest	___	Forms 1099-INT
partnerships, estates, LLCs, trusts and S corps	___	Forms K-1
OTHER INCOME INFORMATION		
state and local income tax refund(s)	___	Forms 1099 or other forms
alimony received	___	
jury fees	___	
finder's fees	___	
director's fees	___	
foreign income	___	
prizes	___	
gambling	___	
other income (tips, foreign source income, etc.)	___	
self employment (business, professional)	___	Provide details by completing *Schedule B*

DEDUCTIONS		
IRS contributions	___	Form 8606
deductible taxes (state and local income taxes, real estate taxes, personal property tax, ad valorem tax on automobile, foreign tax withheld)	___	Receipts
mortgage interest expense	___	Forms 1098
unamortized points on residence refinancing	___	Details
other interest (student loan, investment, business)	___	Details
alimony	___	Details, incl. name and SSN of recipient
contributions (with receipt, cash, gifts in kind, expenses incurred in performing volunteer work)	___	Details
casualty or theft losses	___	Details
medical expenses including insurance premiums and amounts reimbursed	___	Receipts, patient name
union dues, professional dues	___	Details
safety deposit box rental	___	Details
income tax preparation fees (if other than Logan Katz LLP)	___	Details
employment expenses	___	Details
child care/home care expenses	___	Details
educational expenses	___	Details
other	___	Details

OTHER IMPORTANT INFORMATION

1. Did you make tax instalments for 2019? YES NO
   If yes, provide summary of instalments by level of government authority.

2. If you received an IRA distribution, which you did not rollover, provide details. If you converted IRA funds into a Roth IRA, provide details.

3. Did you receive tip income not reported to your employer? YES NO

4. Did you receive any disability payments this year? YES NO

5. Did you sell and/or purchase a principal residence or other real estate?
   If yes, provide settlement sheet (HUD 1) and Form 1099-S. YES NO

6. Did you receive unemployment compensation? If yes, provide Form 1099-G. YES NO

7. Did you have foreign income or pay any foreign taxes? YES NO

8. Were you the grantor, transferor or beneficiary of a foreign trust (RESPs)? YES NO

9. Do you have a TFSA? If yes, please provide us with investment income earned within TFSA. YES NO

Interest	$__________
Dividends	$__________
Capital Gain	$__________
Other Investment Income	$__________

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).

NOTE: All figures you are required to provide should be in U.S. dollars for the purpose of your U.S. personal income tax return preparation. If you are providing figures in Canadian dollars, or another currency, kindly clearly indicate this. Otherwise we will assume amounts are provided in U.S. dollar currency. Time spent converting currency into U.S. dollars will be added to our fees.

Schedule A – Capital Gains (Losses)

(enclose all Forms 1099-B and 1099-S)

Description of asset disposed of in 2019: ___________________________

Date of acquisition: ___________, 19__ / 20__

Date of disposal: ___________, 2019

Original cost of asset $ _____

Proceeds on disposal _____

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

Description of asset disposed of in 2019: ___________________________

Date of acquisition: ___________, 19__ / 20__

Date of disposal: ___________, 2019

Original cost of asset $ _____

Proceeds on disposal _____

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

Description of asset disposed of in 2019: ___________________________

Date of acquisition: ___________, 19__ / 20__

Date of disposal: ___________, 2019

Original cost of asset $ _____

Proceeds on disposal _____

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

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: ____

FAILURE TO PROVIDE COMPLETE INFORMATION WILL RESULT IN EXTRA FEES.

Schedule B – Statement of Net Business or Professional Income

Name of business: ____________________

Who owns the business? ___Taxpayer ___Spouse ___Joint

Principal business or profession: _____________________________________

Revenue		$_____
<u>Expenses</u>:		
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	_______	
Motor vehicle (business portion only) (Provide an amount or complete *Schedule D*)	_______	
Office	_______	
Supplies	_______	
Legal, accounting and other professional fees	_______	
Property taxes	_______	
Rent	_______	
Salaries	_______	
Travel	_______	
Telephone and utilities	_______	
Opening inventory balance	_______	
Closing inventory balance	_______	
Other (please specify): _______________	_______	
Home office expenses (Please complete *Schedule E*)	_______	
Capital expenditures	see next page	

Schedule B – Statement of Net Business or Professional Income (continued)

Capital expenditures:	Furniture and Fixtures	$_____
	Vehicles **see (6)**	_____
	Computer equipment	_____
	Computer software	_____
	Other (please specify)	_____

(1) Did you materially participate in the operation of the business during the year? YES NO

(2) Was all of your investment in this activity at risk? YES NO

(3) Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price, basis and gain or loss. YES NO

(4) Was this business still in operation at the end of the year? YES NO

(5) List the state(s) in which business was conducted. ___________________________________

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

- Make and year of vehicle;
- Cost;
- Trade-in amount (if applicable);
- Year and make of vehicle traded-in;
- **If available, please provide the purchase documents.**

Schedule C – Statement of Net Rental Income

(Please prepare one Schedule C for EACH property)

(Make copies as needed)

Address of rental property: ______________________

Residential property? YES NO Personal use? YES NO

Rental income for the year $_____

Expenses:

Advertising	$_____
Insurance	_____
Interest	_____
Repairs and maintenance	_____
Management and administration fees	_____
Motor vehicle expenses	_____
Office expenses	_____
Legal, accounting, other professional fees	_____
Property taxes	_____
Salaries, wages, and benefits	_____
Travel	_____
Utilities	_____
Other (Please specify): _______________	_____

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 of the building (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, provide the closing statement.

Schedule D – (Self-) Employment Expenses: Allowable automobile expenses

For each vehicle, provide the following:

	Vehicle A	Vehicle B	Vehicle C
Make of automobile	___________	___________	___________
Date acquired	_____,20___	_____,20___	_____,20___
Manufacturer Suggested Retail Price (MSRP)	$ _____	$ _____	$ _____
Number of kms/miles driven to earn self-employment income (you must exclude kms/miles to/from your home)	_____km/miles	_____km/miles	_____km/miles
Total kms/miles driven in the year	_____km/miles	_____km/miles	_____km/miles
<u>Expenses</u>:			
Fuel	$ _____	$ _____	$ _____
Maintenance and repairs	_____	_____	_____
Insurance	_____	_____	_____
Licensing or registration	_____	_____	_____
Interest and finance charges (certain limits apply)	_____	_____	_____
OR			
Leasing costs (certain limits apply)	_____	_____	_____
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;
- 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*) $ _____

Schedule E – (Self-) Employment Expenses: Work space in the home expenses

Area of house used for business purposes (**square footage**)	_____	
Total area of house (**square footage**)	_____	
<u>Expenses</u>:		
Heat	$ _____	
Hydro	_____	
Insurance	_____	
Repairs and maintenance	_____	
Property taxes	_____	
Rent	_____	
OR		
Mortgage interest - exclude principal payments (if self-employed)	_____	**
Water	_____	
Other (Please specify): __________	_____	

** **Please provide your mortgage statement for 2019**,
if your financial institution has supplied this information