

TAX DOCUMENTATION CHECKLIST: ELEMENTS ON THE TAX RETURN

Do you have the right documents ready for tax time? Use this handy checklist to make sure you've got everything covered!

Ta Slips Non-eligible dividends repossessions Capital gains reserves (T2017) Capital pass reserves (T2017) Capital gains r	INCOME SOURCES			otherwise reported on the tax		Mortgage foreclosures;
□ Commissions □ Patronage dividends □ Capital gains reserves (T2017) □ Research grants □ Investment income from foreign sources □ Capital gains elections (T664) □ Directors' fees □ Details of casual income earned – tips, etc. □ T3 and T5 slips □ Capital gains elections (T664) □ Details of casual income earned – tips, etc. □ T3 and T5 slips □ Capital gains detail (prior years dating back to 1972) □ OAS - clawed back when income exceeds \$74,788 to \$121,314 □ Investment income from foreign sources □ Capital gains elections (T664) □ CAS - clawed back when income exceeds \$74,788 to \$121,314 □ Investment income from foreign sources □ Capital gains elections (T664) □ CAS - clawed back when income exceeds \$74,788 to \$121,314 □ Investment income from foreign sources □ Capital gains elections (T664) □ CAS - clawed back when income exceeds \$74,788 to \$121,314 □ Investment income from foreign sources □ Capital gains elections (T664) □ CAS - clawed back when income exceeds \$74,788 to \$121,314 □ Investment income from foreign sources □ Capital saset acquisitions and development expenses □ Private Pension Benefits □ Statements / T5013 slips □ Taxable patronage payments □ Capital asset acquisitions and development expenses □ Capital asset acquisitions and dispositions □ Capital asset a	Employment			return		
Research grants		T4 Slips				-
Directors' fees Foreign sources February 22, 1994 Capital loss detail (prior years dating back to 1972)		Commissions		_		
Details of casual income earned − tips, etc.		Research grants				. • , ,
earned – tips, etc.		Directors' fees		foreign sources		
Public Pension Benefits OAS - clawed back when income exceeds \$74,788 to \$121,314 Investment income from core exceeds \$74,788 to \$121,314 Investment income from foreign sources death; survivor; child Partnership Income or Losses Taxable patronage payments Taxable RESP or spousal RRSP withdrawals Resource investment statements Income from certified films and productions Resource investment statements Income from certified films and productions Resource investment Eligible pension income split between spouses Gross income Expenses Capital asset acquisitions and dispositions RRSP educational assistance and accumulated income payments Reportable but not taxable: workers' compensation, social assistance, supplements RSP income Self-Employment Insurance Agreement details RRSP-earned income is over \$64,125 Taxable Dividends T5 slips - eligible dividends are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different T3, T4PS, T5, T5013 slips RSPS entert and prior years.		Details of casual income	Int	erest Income		
OAS - clawed back when including interest from interspousal loans Payments from DPSP S121,314 Investment income from foreign sources Payments from DPSP Recovery of exploration and development expenses Taxable patronage payments Superannuation, eligible Partnership Income or Losses Taxable patronage payments Superannuation, eligible Resource investment Statements Total 3 slips Superannuation, eligible Resource investment Statements Income from certified films Payments RESP or spousal RRSP withdrawals Certain Scholarships RESP educational assistance and accumulated income payments Eligible pension income split Between spouses Gross income Expenses Gross income Apprenticeship incentive grants Special rules for German Gross and taxable income Agreement details RRSP-earned income may be affected Agreement details Gross income Expenses Capital asset acquisitions Gross income Expenses Capital Gains CPP payable Taxable Dividends Adjusted cost base and Proceeds of disposition on Capital asset subject to a 17% gross-up. Other than eligible dividends Adjusted cost base and RRPP - new dollar maximums RRPP - new dollar maximum		earned – tips, etc.		T3 and T5 slips		dating back to 1972)
income exceeds \$74,788 to \$10	Pul	olic Pension Benefits			Oth	ner Income
\$121,314		OAS - clawed back when				
CPP - retirement; disability; death; survivor; child		income exceeds \$74,788 to				•
death; survivor; child Partnership Income or Losses Private Pension Benefits Superannuation, eligible pension and other annuity income RRSP or RRIF Eligible pension income split between spouses Superannuations Special rules for German pensions Employment Insurance benefits - Clawed back when net income is over \$64,125 Taxable Dividends Taxable patronage payments Statements / T5013 slips Resource investment statements / Certain Scholarships RESP educational assistance and accumulated income payments Apprenticeship incentive grants Reportable but not taxable: workers' compensation, social assistance, supplements Support Payments RDSP income Self-Employment Gross income Expenses Capital Gains Proceeds of disposition on capital assets (self-reported) Other than eligible dividends are subject to a 17% gross-up. Each will have a different Partnership Income or Losses Taxable patronage payments Taxable RESP or spousal RRSP withdrawals Certain Scholarships RESP educational assistance and accumulated income payments Apprenticeship incentive grants RESP educational assistance and accumulated income payments Apprenticeship incentive grants RESP educational assistance and accumulated income payments Apprenticeship incentive grants RESP educational assistance and accumulated income payments Certain Scholarships RESP educational assistance and accumulated income payments Apprenticeship incentive grants Certain Scholarships RESP educational assistance and accumulated income payments Apprenticeship incentive grants Certain Scholarships RESP educational assistance and accumulated income Sepoyments Apprenticeship incentive grants Certain Scholarships RESP educational asset acquisitions and dispositions Capital asset sequisitions an		\$121,314				
Private Pension Benefits Superannuation, eligible pension and other annuity income RRSP or RRIF Income payments Eligible pension income split between spouses Foreign Pensions USA, Other Capital asset acquisitions and pensions Benefits Employment Insurance benefits -clawed back when net income is over \$64,125 Taxable Dividends T5 slips - eligible dividends are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different Superannuation, eligible Resource investment statements Resource investment Resource investment Resource investment Resource investment Resource investment Securities of investment Statements Resource investment Securities of investment Statements Income from certified films and accumulated income payments Repayments Reportable but not taxable: workers' compensation, social assistance, supplements RRSP-earned income may be affected Self-Employment Gross income Expenses Capital asset acquisitions; dispositions CPP payable DEDUCTIONS RPP - new dollar maximums RPSP - current and prior year.		CPP - retirement; disability;		foreign sources		
Superannuation, eligible pension and other annuity income Income from certified films and productions RESP educational assistance and accumulated income payments Reportable but not taxable: workers' compensation, social assistance, supplements RRSP earned income may be affected RRSP-earned income may be are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different Resource investment Statements Resource investment Statements Resource investment Statements Certain Scholarships RESP educational assistance and accumulated income payments Apprenticeship incentive grants Reportable but not taxable: workers' compensation, social assistance, supplements Reportable but not taxable: workers' compensation, social assistance, supplements RDSP income Self-Employment Gross income Expenses Capital asset acquisitions; dispositions CPP payable CPP payable		death; survivor; child	Pai	rtnership Income or Losses		
Superannuation, eligible pension and other annuity income Income from certified films RESP educational assistance and accumulated income payments Eligible pension income split between spouses Gross income Expenses Expenses Reportable but not taxable: Workers' compensation, social assistance, supplements Reportable but not taxable: workers' compensation, social assistance, supplements Reportable but not taxable: workers' compensation, social assistance, supplements RDSP income Self-Employment Gross income Expenses Capital asset acquisitions; Gross income CPP payable Capital asset acquisitions; CPP payable Capital asset acquisitions CPP payable C	Pri	vate Pension Benefits		Statements / T5013 slips		
pension and other annuity income Income from certified films RESP educational assistance and accumulated income payments Apprenticeship incentive grants Reportable but not taxable: workers' compensation, social assistance, supplements Support Payments Gross and taxable income Employment Insurance Benefits Gross and taxable income Agreement details RRSP-earned income may be affected RRSP-earned income may be Expenses Capital asset acquisitions T5 slips - eligible dividends are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different T3, T4PS, T5, T5013 slips RESP educational assistance and accumulated income payments RESP educational assistance and accumulated income payments Apprenticeship incentive grants Reportable but not taxable: workers' compensation, social assistance, supplements RRSP-income Self-Employment Gross income Expenses Capital asset acquisitions; dispositions CPP payable Certain Scholarships CPP payable Certain Scholarships Certain Scholarships RESP educational assistance and accumulated income payments Apprenticeship incentive grants Reportable but not taxable: workers' compensation, social assistance and accumulated income payments Reportable but not taxable: workers' compensation, social assistance and accumulated income payments Reportable but not taxable: workers' compensation, social assistance and accumulated income payments Reportable but not taxable: workers' compensation, social assistance and accumulated income payments Reportable but not taxable: workers' compensation, social assistance and accumulated income payments Reportable but not taxable: workers' compensation, social assistance and accumulated income payments Reportable but not taxable: workers' compensation, social assistance and accumulated income Capital Separate Reportable but not taxable: workers' compensation, social assistance, supplements Reportable but not taxable:		Superannuation, eligible		Resource investment		
RRSP or RRIF Bligible pension income split between spouses Gross income Special rules for German pensions Employment Insurance benefits - clawed back when net income is over \$64,125 Taxable Dividends T5 slips - eligible dividends are subject to a 17% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different RRSP or RRIF and productions and accumulated income payments Apprenticeship incentive grants Reportable but not taxable: workers' compensation, social assistance, supplements RRSP-earned income payments Apprenticeship incentive grants Reportable but not taxable: workers' compensation, social assistance, supplements RRSP income Self-Employment Gross income Expenses Capital asset acquisitions; dispositions CPP payable DEDUCTIONS RPSP - current and prior year.				statements		
□ Eligible pension income split between spouses Rental Income □ Apprenticeship incentive grants Foreign Pensions □ Expenses □ Reportable but not taxable: workers' compensation, social assistance, supplements □ USA, Other □ Capital asset acquisitions and dispositions □ Gross and taxable income □ Special rules for German pensions □ Gross and taxable income □ RRSP income Benefits □ Gross and taxable income □ RRSP income □ Employment Insurance benefits - clawed back when net income is over \$64,125 □ RRSP - earned income may be affected □ Gross income □ Taxable Dividends □ Capital Gains □ Capital asset acquisitions; dispositions □ Capital asset acquisitions; dispositions □ T5 slips - eligible dividends are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different □ Adjusted cost base and expense details □ DEDUCTIONS □ RPP - new dollar maximums □ RPP - new dollar maximums □ RPSP = current and prior year		income				
between spouses Gross income Gross and dispositions Gross and taxable income Gross and taxable income Gross and taxable income Gross and taxable income Gross		RRSP or RRIF		and productions		
Foreign Pensions USA, Other Special rules for German pensions Benefits Simple Employment Insurance benefits - clawed back when net income is over \$64,125 Taxable Dividends To Slips - eligible dividends are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different Expenses Capital asset acquisitions and dispositions and dispositions Support Payments Capital asset acquisitions and dispositions and dispositions assistance, supplements RDSP income Self-Employment Gross income Self-Employment Gross income Expenses Capital asset acquisitions; dispositions CPP payable DEDUCTIONS RPP - new dollar maximums RPSP = current and prior year.		Eligible pension income split	Re	ntal Income		
□ USA, Other □ Capital asset acquisitions and dispositions □ Special rules for German pensions □ Support Payments □ Gross and taxable income □ Employment Insurance □ Agreement details □ enefits - clawed back when net income is over \$64,125 □ Taxable Dividends □ T5 slips - eligible dividends are subject to a 38% gross-up. ○ Other than eligible dividends are subject to a 17% gross-up. □ Each will have a different □ Capital asset acquisitions and dispositions □ Gross and taxable income assistance, supplements □ RDSP income Self-Employment □ Gross income □ Expenses □ Capital asset acquisitions; dispositions □ CPP payable □ DEDUCTIONS □ Reportable but not taxable: workers' compensation, social assistance, supplements RDSP income Self-Employment □ Gross income □ Expenses □ Capital asset acquisitions; dispositions □ CPP payable □ DEDUCTIONS □ RPP - new dollar maximums □ RPP - new dollar maximums		between spouses		Gross income	Ш	
□ USA, Other □ Special rules for German pensions Support Payments □ Gross and taxable income □ Employment Insurance □ benefits - clawed back when net income is over \$64,125 Taxable Dividends □ T5 slips - eligible dividends are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different □ Capital asset acquisitions and dispositions □ Gross and taxable income Agreement details □ Gross income □ Expenses □ Capital asset acquisitions; dispositions □ CPP payable	Foreign Pensions			Expenses		-
Special rules for German pensions Support Payments Gross and taxable income Agreement details Employment Insurance benefits -clawed back when net income is over \$64,125 Taxable Dividends T5 slips - eligible dividends are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different Support Payments RDSP income Self-Employment Gross income Expenses Capital Gains Capital Gains Proceeds of disposition on capital assets (self-reported) Adjusted cost base and expense details RPP - new dollar maximums RPSP = current and prior year.		USA, Other		Capital asset acquisitions and	Ш	· · · · · ·
Benefits		Special rules for German		dispositions		
Benefits		pensions	Suj	oport Payments	П	
□ Employment Insurance □ Agreement details □ Gross income □ Expenses □ Expenses □ Capital asset acquisitions; dispositions □ T5 slips - eligible dividends are subject to a 38% gross-up. □ Other than eligible dividends are subject to a 17% gross-up. □ Each will have a different □ T3, T4PS, T5, T5013 slips □ RPSP = current and prior year.	Benefits					
benefits -clawed back when net income is over \$64,125 Taxable Dividends T5 slips - eligible dividends are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different RRSP-earned income may be affected Capital Gains Capital Gains Proceeds of disposition on capital assets (self-reported) CAPP payable CPP payable DEDUCTIONS RPP - new dollar maximums				Agreement details		
Taxable Dividends T5 slips - eligible dividends are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different Capital asset acquisitions; dispositions CPP payable Capital asset acquisitions; dispositions CPP payable				RRSP-earned income may be		
Taxable Dividends T5 slips - eligible dividends are subject to a 38% gross-up. Capital assets (self-reported) CPP payable		net income is over \$64,125		affected	_	
□ T5 slips - eligible dividends are subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different □ Proceeds of disposition on capital assets (self-reported) Adjusted cost base and expense details □ RPP - new dollar maximums □ RPSP - current and prior year.	Tax	able Dividends	Ca	oital Gains		
subject to a 38% gross-up. Other than eligible dividends are subject to a 17% gross-up. Each will have a different CFF payable CFF payable CFF payable CFF payable CFF payable DEDUCTIONS RPP - new dollar maximums T3, T4PS, T5, T5013 slips			-		П	-
Other than eligible dividends are subject to a 17% gross-up. Each will have a different Adjusted cost base and expense details RPP - new dollar maximums T3, T4PS, T5, T5013 slips					Ш	стт рауаше
are subject to a 17% gross-up. Each will have a different expense details T3, T4PS, T5, T5013 slips RPP - new dollar maximums					DE	DUCTIONS
Each will have a different 13, 14PS, 15, 15013 slips RPSP = current and prior year				expense details		
dividend tox credit		Each will have a different		T3, T4PS, T5, T5013 slips		
UMBEND TAX CLEDIT		dividend tax credit		T5008 Return of Securities		
☐ T3 slips - note return of Transactions Contributions; rollovers; PA,		T3 slips - note return of		Transactions		
capital amounts (box 42) Stock option benefits PAR, PSPA PRPP, SPP				Stock option benefits	П	
affect adjusted cost base of All Principal Residence				All Principal Residence		
the investment only; not dispositions (T2091) don't forget to claim the		the investment only; not		dispositions (T2091)		
GST/HST rebate						=

	Pension income split with		Deduction for foreign		Eligible pension income
	spouse		pensions, exempt foreign		Unused minor child amount
	Other employee expenses on		income		Moving expenses
	form T777 – includes				Dividend tax credit (if spouse
	deductions for commission	TA	X BRACKETS, RATES AND		has low income)
	salespeople, truckers	CR	EDITS		Adoption tax credit
	Form T2200 must be signed		Federal tax brackets are		Age, pension, disability,
	by the employer. Also qualify	Ш	increased through indexing		tuition amounts
	for GST/HST rebate if				Medical expenses
	employer is registrant		Basic personal and spousal		Charitable donations
	Family: child care; child		amount rise to \$11,635		Political contributions
	support; moving expenses		Age amount rises to \$7,225		
	Disability supports expenses		Canada Caregiver Amount		Provincial labour-sponsored
	(T929)		Canada Employment Credit		funds tax credit (if in spousal
	Business investment losses		increased to \$1,178 for those		RRSP)
	Carrying charges - interest;		with employment income of	Fro	om Child
	inter-spousal loans,		at least that amount		Tuition amounts
	investment counsel;		Disability credit for those with		Medical expenses
	management; accounting fees		multiple medical restrictions;	Fro	om Other Dependent Adults
			or those requiring extensive		Medical expenses - max. of
	Exploration and development		life-sustaining therapy; or		\$10,000 per dependant
	costs; depletion allowances		those with certain memory		, ,,,,,,,
	Canadian Forces personal and		impairments is \$8,113. Form	PR	OVISIONS AVAILABLE
	police deduction		T2201 is required		OR MULTI-YEAR CARRY-
	Employee home relocation		Public Transit receipts (before	_	
_	deduction		July 2017)	01	/ER
	Securities options deduction		Home accessibility expenses	Sel	f-Employed & Some
	Other: refund of RRSP; other		Home Buyers' amount		mmission Agents
	RRSP/RRIF deductions;		Student loan interest paid		Undeducted home office
	repayment of RDSP or		Tuition (T2202A)		expenses until net business
	government benefits; legal		Tuition amounts, tuition/		income reported; then apply
	expenses; CCA on Canadian		education / textbook amount		Undeducted CCA balances
	feature films; foreign tax		carry forwards		until asset is disposed of;
	deductions; depletion		Medical expenses is limited to	ΛII	Taxpayers
	allowances		3% of net income to a max of		Undeducted RRSP
	Limited partnership losses		\$2,268 qualifying	Ш	contributions indefinitely to
	Net capital losses		expenditures		
	Non-capital loss carry-overs: if	П	Charitable donations will		offset future income
	losses are incurred after 2005,		include tax-free rollovers of		Undeducted moving expenses until there is net income from
	the carry-forward is 20 years		publicly listed securities to		
	with the exception of the non-		private foundations		actively earned sources at
	capital loss components of		Eligible educator school		new location
	Allowable Business		supply tax credit (receipts)		Adjustments to cost base of
	Investment Losses (ABILs)		Political contributions		assets
	Capital Gains deduction - \$1		Provincial labour-sponsored		Capital losses three years
	Million for qualified fishing		investment funds		back, carry forward
	property, farm property and		Quarterly tax instalments.	_	indefinitely
	small business corporation	Ш	Note \$3000 threshold.		Non-capital losses three years
	shares disposed dispositions,		ווטנפ סטטט נווופאווטוע.		back, carry forward 20 years if
	\$835,716 for qualifying small				incurred after 2005; except
	business corporations				ABILs—carry forward period
	15% of U.S. Social Security	US	ABLE BY EITHER SPOUSE		stays at 10 years
	benefits	Ero	m Snouse		

☐ CPP spousal assignment

☐ Northern residents allowance

Undeducted student loan
interest five-year carry-
forward
Undeducted tuition,
education, textbook costs
carry-forward
Undeducted medical expenses
best 12-month period ending
in the tax year; final return:
best 24-month period
including date of death
Undeducted donations five-
year carry-over; final return
claim up to 100% of net
income in year of death and
year preceding
Minimum taxes paid seven
years forward for recovery
when regular tax exceeds
Alternative Minimum Tax
Investment Tax Credit carry
forward is 20 years—hold on
to receipts