

## 2021 PERSONAL TAX CHECKLIST

Name: \_\_\_\_\_

### Employment Income and Expenses

|  | Self                     | Spouse                   | Dependant                | Supporting Documents   |
|--|--------------------------|--------------------------|--------------------------|--|
| Employment or commission income  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T4 or T4A  |
| Employment and commission expenses   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T2200 or TL2 signed by employer - MANDATORY<br>Details of expenses plus vehicle log if applicable<br><a href="#">Employment Expenses Worksheet</a> |
| <b>UPDATE</b> Working at Home Due to COVID-19<br>Flat rate or detailed method?       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Verify eligibility and calculation with worksheet:<br><a href="#">Working at Home Due to COVID-19</a>  |
| <b>UPDATE</b> COVID-19 benefit payments:<br>CRB, CRCB, CRSB, CWLB or provincial      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T4A, T4E or other documentation  |
| <b>NEW</b> Repayment of COVID-19 benefits<br>Claimed in year received or year repaid | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T4A, Letter from Service Canada, other documentation<br>Indicate if claiming repayment in prior year (2020)  |
| Taxable benefits not reported on T-slips   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details  |
| Tips, casual labour  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details such as cheque stubs, reports, lists   |
| Employment Insurance (EI), WSIB or Social Assistance                                 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T4E, T5007 or other details  |
| Annual union and professional dues   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide receipts   |
| Disability Supports expenses to enable employment                                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Indicate if disabled and provide receipts<br>(see link to list at bottom of "Students" section)*   |
| Apprentice or Tradesperson tools   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach receipts  |
| Tax Exempt Income:   |                          |                          |                          | <b>To verify tax exempt COVID-19 benefits:</b>   |
| For calculating Canada Workers Benefit (CWB) and Canada Training Credit (CTCL)       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Income exempt under Indian Act – provide details<br>Emergency Volunteer Allowance – provide details  |
| <b>Owner/Managers:</b> Shareholder income  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T5   |
| Outstanding shareholder loan?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details  |
| Registered for EI special benefits?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Indicate date registered (MM/DD/YYYY)  |

### Self-employment / Rental Income and Expenses

|   | Self                     | Spouse                   | Dependant                | Supporting Documents  |
|---|--------------------------|--------------------------|--------------------------|---|
| Business, Professional or Farming Income  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T5, T5013, Financial Statements and/or<br><a href="#">Self-Employment Worksheet</a>   |
| <b>NEW</b> COVID-19 Assistance Received   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details of subsidies, grants or loans received  |
| <b>NEW</b> Ontario Co-op Education Credit<br>Up to 30% (max \$3,000) for each student | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Report amount received from claim on 2020 tax return<br>New claim for 2021, provide salaries/fees each student                            |
| Internet business activities  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide list of top five websites and percentage of gross business income   |
| Subcontractor or Other income   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T5018, T4A or other details   |
| Refinancing of business with new or revised debt                                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide documentation   |
| Are you registered for EI special benefits?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Indicate date registered (MM/DD/YYYY)   |
| Rental Property or Rental Unit income   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details of income and expenses, purchases and sales of property<br><a href="#">Rental Property Worksheet</a>                      |
| Vehicle and/or Home Office expenses   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Select and complete appropriate checklist for:<br><a href="#">Employment</a> or <a href="#">Self-Employment</a> or <a href="#">Rental</a> |

Check here if want us to prepare and file your annual HST return – provide form from CRA

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Name: \_\_\_\_\_

### RRSP / HBP / LLP

|   | Self                     | Spouse                   | Dependant                | Supporting Documents  |
|---|--------------------------|--------------------------|--------------------------|---|
| Registered Retirement Savings Plan (RRSP) contributions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach official receipts/tax slips for 2021 and 2022<br><b>Contribution deadline is March 1, 2022</b> |
| Home Buyer's Plan (HBP)                                 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Withdrawal details and repayments   |
| Lifelong Learning Plan (LLP)                            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Withdrawal details and repayments   |

### Pensions / Retirement Income

|   | Self                     | Spouse                   | Dependant                | Supporting Documents               |
|---|--------------------------|--------------------------|--------------------------|------------------------------------|
| Old Age Security and Canada Pension Plan benefits | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T4A(OAS), T4A(P)                   |
| Pension, retirement or annuity income             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T4A, T4A-RCA                       |
| Foreign pensions or other payments                | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details and source country |
| RRSP income or withdrawals                        | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T4RSP, T4RIF                       |
| Pension adjustments and reversals                 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T4A, T10                           |

Check here if you wish to split pension income with your spouse to reduce combined income tax

### Investment Income and Expenses

|  | Self                     | Spouse                   | Dependant                | Supporting Documents   |
|--|--------------------------|--------------------------|--------------------------|--|
| Interest, Dividends and other investments  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T5, T600   |
| Mutual Funds and Trust income  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T3   |
| Limited Partnership and Tax Shelters   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T5013, T101  |
| Profit Sharing Plans   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T4PS   |
| Labour Sponsored Funds, Securities   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T5006, T5008   |
| Capital Gains and Losses in 2020   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details of sales and purchase documentation<br>Include annual statements from broker, if possible  |
| <b>Tax on Split Income (TOSI):</b><br>Income from trusts or businesses that are related to you | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Indicate if any of your investment income (listed above) originates from a relative's business or trust. If so, you may need to answer additional questions. |
| Investment accounts closed during 2020   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide closing documents  |
| Stock Options, Annuities, Royalties, and/or Mortgage income                                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details  |
| Carrying charges, Investment counsel fees, Interest for Limited Partnerships                   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Interest on money borrowed to earn dividends and interest – provide details or reports   |
| Allowable Business Investment Losses (ABIL) – satisfying certain conditions                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details  |
| Distributions or loans from foreign trusts   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details  |
| <b>Foreign Property Reporting</b> –over \$100,000 in property or investments                   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <b>MANDATORY</b> form for signature by ALL taxpayers<br><a href="#">Foreign Reporting Declaration</a>  |

## 2021 PERSONAL TAX CHECKLIST

Name: \_\_\_\_\_

### Students and Training

|  | Self                     | Spouse                   | Dependant                | Supporting Documents  |
|--|--------------------------|--------------------------|--------------------------|---|
| Income from scholarships, grants or bursaries  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | T4A   |
| Expenses related to Research grants and Artist's Project grants                              | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details   |
| <b>Tuition Fees</b> - Federal credit available for post-secondary programs                   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | In Canada:: T2202 (usually available from your student account at your school) Outside Canada: TL11                         |
| Ontario – unused credits from prior years  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide copy of prior year tax return   |
| Examination Fees for profession and trades   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach detailed receipts  |
| <b>UPDATE</b> Canada Training Credit - cumulate \$250 yearly (max \$5,000) for ages 26 to 65 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | To claim accumulated credit: T2202 or receipts from <a href="#">Certified Occupational and Skills Training Institutions</a> |
| <b>NEW 2021 ONLY</b> Ontario Jobs Training Credit - 50% of eligible fees up to \$2,000       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Same eligibility as Canada Training Credit  |
| Interest paid on student loans   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach reporting slip   |
| Disability Supports expenses to enable school attendance                                     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Indicate if disabled and provide receipts<br><a href="#">Disability supports deduction</a>                                  |
| Lived in Residence during 2021?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Indicate in checkbox  |
| Rent or Moving expenses?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Please see section "Home Ownership / Renting / Moving" on page 4  |

### Family and Dependants

|  | Self                     | Spouse                   | Dependant                | Supporting Documents   |
|--|--------------------------|--------------------------|--------------------------|--|
| Dependants of any age – whether or not they live with you                          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Complete list of dependants with names, SIN numbers, dates of birth and disability if applicable.<br>Please use <a href="#">Dependants Fill-in Form</a> for completeness |
| Canada Child Benefit (CCB)   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Eligibility is determined by your income level, number of children and where they reside   |
| Caregiver amount   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Please indicate if you cared for a dependant of any age, and their income and address if not living with you   |
| <b>Child Care Expenses</b> – separated by child                                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach receipts  |
| If cared for by an individual  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide name, SIN and address  |
| Overnight summer camps   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Indicate number or weeks in residence  |
| Adoption expenses  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach receipts  |
| Alimony income – spousal support payments or separation allowances <b>received</b> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide name of payer and amount received.<br>Also, a copy of post-April 30, 1997 agreement (if changed or not previously provided)                                      |
| Alimony expense – spousal support payments or separation allowances <b>paid</b>    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide name and SIN number of recipient. Attach agreement, election or court order if new or changed.<br>Cancelled cheques may be requested by CRA                      |

## 2021 PERSONAL TAX CHECKLIST

Name: \_\_\_\_\_

### Home Ownership / Renting / Moving

|  | Self                     | Spouse                   | Dependant                | Supporting Documents   |
|--|--------------------------|--------------------------|--------------------------|--|
| <b>Did you sell your home or other property in 2021?</b>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide sale documents and year of acquisition   |
| Did you reside in your home for all of the years you owned it?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Year you bought property:<br>If not, provide details of residency  |
| If property not always your home:  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details of purchase and capital upgrades   |
| Did you start or stop renting your principal residence in 2021?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details of residency   |
| <b>Did you buy a home in 2021?</b>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | You may qualify for Home Buyers Tax Credit (HBTC)  |
| Neither you nor your partner owned a home in the preceding four years.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Maximum credit of \$750 per household.   |
| <b>OR</b> You qualify for the Disability Tax Credit or bought for someone who does.                                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Please check all boxes that apply to determine eligibility.  |
| <b>AND</b> The home that qualifies is in Canada  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |
| Property Taxes paid  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach 2021 residence municipal tax bill showing payments made   |
| Rent paid  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach receipt for rent showing full address of rental unit, landlord's name, number of months rented in 2021; rent paid, landlord's signature <u>or</u> copies of cancelled cheques |
| Involuntary Separation – Spouses or common-law who are living in separate residences for medical reasons               | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide address of the involuntarily separated partner and the details of additional rent or property taxes paid   |
| Federal Home Accessibility Expenses:<br>Eligible if age 65+ or disabled and family members who live with them          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 15% of expenditures toward home improvements for seniors or disabled (maximum of \$1,500 on \$10,000)<br>If eligible as a medical expense, both can be claimed                       |
| <b>NEW 2021 and 2022</b> Ontario Seniors Home Safety Credit: Eligible if age 65+ and family members who live with them | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 25% of expenditures toward home improvements for seniors or disabled (maximum of \$2,500 on \$10,000)<br>Provide detailed receipts   |
| Moving expenses – if moving more than 40km to new job or school  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach receipts, date of move and identify income earned at new location. Provide to/from addresses and address of new job or school   |

#### Deadlines for Personal Taxes in 2022

**Feb 28<sup>th</sup>** Mailing of T4, T4A, T5 slips for 2021

**Mar 1<sup>st</sup>** RRSP deadline for contributions

**Mar 15<sup>th</sup>** First personal tax installment for 2022

**Mar 31<sup>st</sup>** Mailing of T3 and T5013 slips for 2021

**Mar 31<sup>st</sup>** Filing of T3 Trust returns for 2021

**May 2<sup>nd</sup>** Filing of 2021 Personal Income Tax Returns

**May 2<sup>nd</sup>** Payment of personal taxes owing for 2021

**May 2<sup>nd</sup>** Payment of personal taxes owing for 2020  
(for qualified recipients of COVID-19 benefits)

**Jun 15<sup>th</sup>** Filing of 2021 Tax Return for Self-employed

**Jun 15<sup>th</sup>** Second personal tax installment for 2022

**Sep 15<sup>th</sup>** Third personal tax installment for 2022

**Dec 15<sup>th</sup>** Final personal tax instalment for 2022

## 2021 PERSONAL TAX CHECKLIST

Name: \_\_\_\_\_

### Medical Expenses

|  | Self                     | Spouse                   | Dependant                | Supporting Documents  |
|--|--------------------------|--------------------------|--------------------------|---|
| Medical expenses – prescriptions, dental, physiotherapy, vision care and more<br><a href="#">Eligible medical expenses you can claim</a> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach receipts or summary of expenses separated by patient and provider. Include dependants under 18. Disabled dependants over 18 may qualify.                       |
| Medical home improvements: See <a href="#">Renovation and construction expenses</a>  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide detailed receipts<br>May also be eligible for <a href="#">Home Accessibility Expenses</a>   |
| Medical cannabis (marihuana) claims:<br>See <a href="#">Cannabis for Medical Purposes</a>  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Patient must hold a medical document.<br>The provider must hold a licence for sale.<br>Health Canada registered to produce own cannabis                               |
| Medical travel expenses - over 40km  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide log of appointments and travel mileage.<br>Reasonable meals and accommodations may qualify  |
| Premiums paid to private health plans<br>Reimbursements received?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Box 85 on T4 or attach receipts<br>Subtract reimbursed expenses from medical claim  |
| Premiums paid for medical travel plans   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach receipts   |
| Fertility-related expenses - last ten years  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach receipts – claims can be made back to 2011   |
| Service Animals – provided by recognized training organizations  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Cost, care, travel and training credit available for severe mental and physical impairments – attach receipts   |
| Disability Tax Credit (DTC) certificate for you or your dependant<br><b>NEW 2022</b> Expanded eligibility criteria                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Must have a DTC certificate approved by CRA<br>To apply, attach <a href="#">T2201</a> signed by physician OR<br>Apply after draft legislation is passed/T2201 updated |
| Nursing Home, Assisted Living or Attendant care expenses   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Eligible for DTC or letter from medical practitioner.<br>Attach detailed receipts   |

### Other Claims

|  | Self                     | Spouse                   | Dependant                | Supporting Documents  |
|--|--------------------------|--------------------------|--------------------------|---|
| Charitable donations   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach receipts   |
| Federal or Provincial political contributions  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Attach receipts.  |
| Digital News Subscription Expenses:<br>Up to \$500 for original digital news   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide receipts or list of subscriptions including registration (QCJO) number of news service.   |
| <b>UPDATE</b> Eligible Educator School Supply Tax Credit: For eligible educators to purchase of teaching supplies                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 25% of purchases (max \$1,000) Attach receipts<br>A letter or certificate from the employer could be required by CRA, if requested  |
| Volunteer Fire-fighter or Search & Rescue<br><b>UPDATE</b> Climate Action Incentive (CAI)<br>To be paid quarterly starting July 2022 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Provide details supporting over 200 hours volunteered<br>To qualify for additional rural credit, indicate if you live outside of a <a href="#">Census Metropolitan Area (CMA)</a> |
| <b>UPDATE</b> Northern Residents Deductions:<br>Resided over 6 months in prescribed zone<br>Plus travel up to \$1,200/family member  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Indicate address and number of days in residence for:<br><a href="#">Lookup Northern or Intermediate Zone</a><br>Provide travel receipts and reason for travel                    |
| Ontario Seniors Public Transit Tax Credit (OSPTTC)   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | All public transit including single ride and private disability transports – must be 65+ on Dec 31, 2020<br>Receipts are required, even for single ride fares.                    |
| <b>NEW 2022 ONLY</b> Ontario Staycation Credit: 20% of accommodation in Ontario  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Maximum of \$1,000 for individual or \$2,000 per family.<br>Provide receipts of eligible accommodation expenses   |

Finished with your checklist? See our website for delivery options.

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