RUMLEY HOLMES LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

February 15, 2018

Dear Valued Client:

Preparation of your 2017 Personal Income Tax Return

Thank you for your continued confidence in our services. We look forward to working with you in the coming weeks.

The team at Rumley Holmes LLP is ready to help you navigate this tax season smoothly. This letter includes a few reminders to eliminate any last minute problems together with a checklist allowing us to complete and file your return(s) efficiently and on time. Completion of the checklist allows you to identify potential tax reporting issues to consider as well as noting relevant information required for each issue.

To ensure a smooth process, please keep the following in mind when sending information:

- ☐ **COMPLETE THE ATTACHED CHECKLIST**
    - ☐ Complete all sections that apply to you.

- ☐ **ASSEMBLE ALL NECESSARY SLIPS, SUMMARIES, AND RECEIPTS**
    - ☐ **Send in your information as soon as possible.** If you are waiting for final slips to arrive, please submit what you have and identify what's missing. Provide the missing information as soon as received. We will start preparation of your Tax Return, following up with you to ensure the outstanding information has been received before the Tax Return is finalized.

    - ☐ **For Those Over 64 or have Disability Tax Credit - Federal Home Acccessibilty Credit (new for 2016 and future). Ontario Healthy Homes Renovation Tax Credit (eliminated in 2017).** – Did you incur expenses in order to improve the safety and accessibility of your home? Those improvements may qualify for a 15% refundable credit (maximum $10,000 in expenses per year). An itemized expense list with receipts is required to support your claim.
    - ☐ Please note that the Canada Revenue Agency (CRA) has the ability to impose penalties on unreported income. While a first offence can be excused, additional offences are punishable with a penalty of up to 20% of the unreported income. This includes **any** failure to report income, even if unintentional (for example, reporting slips – T4s and T5s). It is recommended that you contact your investment advisor to ensure that you are in receipt of all reporting slips.

      If additional slips are received after your filing is complete, please contact us immediately so we can arrange to amend your filing.

    - ☐ Completion of your return by the deadline of April 30, 2018 is guaranteed if we receive all information **before April 15, 2018-**although we will do our best to accommodate any returns received after this date.

- ☐ **REPORT FOREIGN INCOME**

  - ☐ **U.S. Filing -** If you are a U.S. citizen, hold a Green Card, or spend extended periods of time in the U.S., you may have an obligation to file with the U.S. tax authorities. If any of these situations apply to you, please call Aaron Rumley, our U.S Tax Specialist, to discuss any questions about your U.S. filing obligations.

  - ☐ **Foreign Income Verification Statement -** Any family member owning foreign property with a cumulative cost greater than $100,000 CDN at any time during 2017 is required to file Form T1135 (Foreign Income Verification Statement). Foreign income properties include foreign stocks, bonds, treasury bills, and property excluding foreign property held for personal use (i.e. vacation property).

- ☐ ☐ **FILING YOUR RETURN**

  - ☐ **T183 – Authorization to E-File** must be signed and received by our office before your Tax Return can be filed.

  - ☐ **All 2017 returns must be filed electronically.** Bill C-38, enacted on June 20, 2012, legislated that tax preparers who receive payment for the preparation of tax returns are subject to penalties for each tax return that does not comply with the e-filing requirement.

- ☐ **PICK UP YOUR RETURN**

  - ☐ To comply with the PIPEDA (Personal Information Protection and Electronic Documents Act), your **signed consent** is required for someone other than yourself (even your spouse) to pick up your Personal Tax Return.

  - ☐ A form is enclosed that, once signed by all family members and returned to us, will allow one person to pick up all family returns.

Reminder: If the CRA requests additional information to support amounts (mainly for deductions and non-refundable credits) reported on returns, they will contact you directly. If you request our assistance in responding with the CRA's request for additional information, this service is provided at an additional fee.

We hope that this has been helpful. If you have any questions, please call our office at (705) 722-4272. It is our goal to provide an extraordinary level of service to all our clients. We look forward to serving you in the coming weeks.

Sincerely,

Rumley Holmes LLP Encl.

RUMLEY HOLMES LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

Section 1 – Necessary Slips, Summaries, and Receipts

- ☐ **2016** Notice of Assessment
- ☐ **2016** Tax Return (***new clients only)***
- ☐ 2017 Tax Information Slips
- ☐ 2017 Instalments Paid (if applicable)
- ☐ 2017 Questionnaire, completed
- ☐ PIPEDA Consent Form, signed

Section 2 – Identification and Contact Information

☐ **NO CHANGES – GO TO SECTION 3**

	Individual	Spouse (if applicable)
Name:		
Social Insurance Number:		
Birth Date (mm/dd/yy):		
Citizenship:		
U.S Green Card Holder?	☐Yes ☐No	☐Yes ☐No
Do you need a US Tax Return?	☐Yes ☐No	☐Yes ☐No
Address:		
Phone 1 (Work):		
Phone 2 (Home):		
Phone 3 (Cell):		
Fax:		
Email Address:		
Marital Status:		
Date Change in Marital Status:		
Prepare 2017 return? If no, please provide the figure from line 236 on page 2 of their 2017 return.	☐Yes ☐No	☐Yes ☐No
Are you eligible for the Disability Tax Credit?	☐Yes ☐No	☐Yes ☐No
Do you own Foreign Property with a cost of more than $100,000? Please provide details.	☐Yes ☐No	☐Yes ☐No
Authorize CRA to provide data about you to Elections Canada?	☐Yes ☐No	☐Yes ☐No

Dependents:	1	2	3	4
Name:				
Social Insurance Number:				
Relationship:				
Birth Date (mm/dd/yy):				
Citizenship:				
U.S Green Card Holder?	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No
Do you need a US Tax Return?	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No
Prepare 2017 return? If no, please provide the figure from line 236 on page 2 of their 2017 return.	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No
Are you eligible for the Disability Tax Credit?	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No
In Post Secondary School?	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No
Authorize Tuition Transfer?	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No
Authorize CRA to provide data about you to Elections Canada?	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No	☐Yes ☐No

2017 Personal Income Tax Questionnaire

Section 3 – Income and Deductions

	Income		Deductions/Credits ***please include receipts***
	Employment Income – T4		Charitable Donations
	Profit Sharing Income		Political Contributions
	Commission Income		Labour-Sponsored Funds
	Old Age Security Income – T4A(OAS)		RRSP Contributions
	Canada Pension Plan – T4A(P)		Moving Expenses
	Other Pensions/Annuities – T4A		Tuition Fees for Self – T2202A/TL11
	Withdrawals from RRIF – T4RIF		Tuition for Spouse/Dependents
	Withdrawals from RRSP – T4RSP		Transit Passes
	EI Benefits – T4E		Child Care Expenses & Receipts
	Workers Compensation		Interest on Student Loans
	Social Assistance Payments		Employment Expenses *Section 4
			Alimony/Support Paid
	Dividend Income – T3/T5		Disability Amount – T2201
	Interest Income – T3/T5		Medical Expenses
	Limited Partnership Income – T5013		Rent Paid
	Alimony Income		Property Taxes Paid
	Self Employment Income *Section 4		
	Rental Property Income *Section 5		Union Dues/Professional Fees
	Sale of Real Estate *Section 6		Investment Loan Interest (Non-RRSP)
	Sale of Non-RRSP Stocks or Mutual Funds		Instalments
	*Section 7		Other Deductions/Credits:
	Other Income:		Eligible Educator Supply Credit

Any other information you feel may be important for income tax filings?

___

___

___

2017 Personal Income Tax Questionnaire

Section 4 – Employment Expenses/Self Employment *Please attach a separate paper if need be*

Employment Expenses

1. Please ensure that you have signed a ***T2200 - Declaration of Employment Conditions.*** Provide us with a copy, and keep the original should the government ask for you to substantiate this claim.
2. Did your employer provide you with an automobile? ☐ No (Please complete **Section 4B)** ☐ Yes
3. Is your employer registered for HST? ☐ Yes ☐ No
4. Were you reimbursed by your employer for part or all of expenses? ☐ All Reimbursed
   ☐ Not reimbursed ☐ Partly (If not reimbursed or partly, please complete **Section 4C**)
5. Were you required to operate an office from your home?
   ☐ Yes (Please complete **Section 4D**) ☐ No

Self Employment Income and Expenses

1. Please fill the details in below:

Name of Business:		Type of Business:	
Address:		Percentage Owned:	
		Joint Owner's Name(s):	
2017 Revenue from Self Employment: (excluding HST): $			
2017 HST Collected: $			

2. Did you use an automobile for business? ☐ Yes (Please complete **Section 4B)** ☐ No
3. Are you registered for HST? ☐ Yes ☐ Yes, but I have filed my own return ☐ No
4. Please complete the expense sheet in **Section 4C**.
5. Did you have a home office? ☐ Yes (Please complete **Section** 4D) ☐No

Section 4B **Automobile Expenses**	
Year and Make:	
Purchase Price:	$
Year Purchased:	
Total km driven in 2017: ________	
Km relating to Employment or Business: ________	
	Total for 2017
Fuel:	$
Repairs/Maintenance:	$
Insurance:	$
Licensing:	$
Loan Interest:	$
Lease Payments*:	$
Auto Club Membership:	$
407 ETR:	$
Any 'per km' allowance received:	$
*If leased, provide a copy of the lease paperwork	
**If a vehicle was disposed of in 2017, please provide details	

Section 4C **Employment/Self Employment Expenses**	
Accounting/Legal Fees:	$
Advertising:	$
Licenses/Dues/Fees:	$
Insurance:	$
Interest/Bank Charges:	$
Meals/Entertainment:	$
Office Supplies:	$
Lodging/Travel:	$
Parking:	$
Rent:	$
Salaries*	$
Telephone:	$
Other:	$
	$
	$
Total Amounts Reimbursed**	$
*Self Employment Only **Employment Only	

Section 4D – Home Office Expenses

Percentage of Dwelling used for Business or Employment: ________%

	Total for 2017		Total for 2017
Heat:	$	Mortgage Interest:	$
Hydro:	$	Property Taxes/Rent:	$
Maintenance/Repairs:	$	Insurance:	$
Water:	$	Other:	$

2017 Personal Income Tax Questionnaire

<u>Section 5 – Rental Property Income and Expenses</u>

*attach additional copies for multiple properties

Address:	
Percentage Owned:	
Joint Owner Name:	
Income (rent collected)	$
Expenses	
Advertising:	$
Condo Fees:	$
Insurance:	$
Mortgage Interest:	$
Repairs/Maintenance:	$
Property Taxes:	$
Salaries/Administration	$
Utilities:	$
Other Expenses:	$
	$
	$
Major Renovations and Purchases	
for example, Appliances	
	$
	$
	$
Please provide purchase documents if the property was purchased in 2017.	

<u>Section 6 – Sale of Real Estate</u>

Including Principal Residence

Address:	
Percentage Owned:	
Joint Owner Name:	
Date Purchased:	
Purchase Price:	$
Legal Cost on Purchase:	$
Additions or Major Improvements:	
Year:	$
Year:	$
Year:	$
Year:	$
Date Sold:	
Sale Price:	$
Legal Cost on Sale:	$
Insurance:	$
Commissions Paid:	$
Other Selling Expenses:	$
	$
	$
Please provide the purchase and sale legal documents.	

<u>Section 7: Sale of Non-RRSP Stocks and Mutual Funds</u>

1. Non-RRSP Stocks – *please provide broker's summary for both the purchase and the sale*

Name of Stock	Date Sold (mm/dd/yy)	Number of Shares	Sale Price*	Purchase Price*	Commissions Paid

2. Non-RRSP Mutual Funds (including systemic withdrawal programs)
   - Please provide the December 31, 2017 year end statements for all your non-RRSP mutual funds. These statements were sent to you by the mutual fund companies in January 2018. The statements show all transactions for 2017, including any sale, redemption, or transfer of your shares in the mutual fund during the year.
   - List all of your mutual funds that had shares sold or transferred during 2017

RUMLEY HOLMES LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

IMPORTANT!!!!

YOUR "*SIGNED CONSENT*" IS REQUIRED FOR PICK UP OF YOUR PERSONAL TAX RETURN!

In compliance with the "Personal Information Protection and Electronic Documents Act" "(PIPEDA)" **your signed consent** is required for someone, other than yourself, (this includes your spouse) to pick up your Personal Tax Return**.** We cannot release your return without a signed consent.

To provide authorization to a designated person, please complete this form and either:

a) return it along with your personal tax information, or
b) give it to the designated person when they come to pick up your return.

I/We authorize______________________________to pick up my/our Personal Tax Return(s). (print name of designated person)

______________________ (print name)	______________________ (signature)
______________________ (print name)	______________________ (signature)
______________________ (print name)	______________________ (signature)
______________________ (print name)	______________________ (signature)
______________________ (print name)	______________________ (signature)

This authorization will remain in force until such time as we receive written notice cancelling your authorization.