

## **2021 PERSONAL INCOME TAX RETURN INSTRUCTIONS**

Thank you for your continued confidence in our services. We look forward to working with you in the coming weeks. This letter includes a few **reminders** and a **checklist** to complete so we can file your tax return efficiently and on time.

**Completion of your tax return by the deadline of April 30, 2022 is only guaranteed if we receive all information before Monday April 11, 2022.**

### **COMPLETE THE ATTACHED CHECKLIST AND SUPPORTING SCHEDULES**

Attached to this letter you will find the Personal Income Tax Checklist and Supporting Schedules. You may fill them in electronically or print them out and fill in by hand. If you would prefer to complete an **Excel version** of the Supporting Schedules, this can be found at [sbpartners.ca/tax-time](http://sbpartners.ca/tax-time). The Excel workbook has multiple worksheets (tabs) that can be accessed and completed if they apply to you.

Once you have completed the checklist and schedules, please include them with the rest of your documents. You can submit your documents electronically through our secure **Client Web Portal**, mail hard copies to our office, or drop hard copies off in the secure drop box outside our reception doors.

If you are not currently using our **Client Web Portal**, we encourage you to consider this option as it is a secure, private and confidential way to provide your information and for SB to deliver your tax return to you. Please contact your Partner Administrative Assistant ([sbpartners.ca/admin](http://sbpartners.ca/admin)) directly or call our office at 905-632-5978 if you need assistance

### **ASSEMBLE ALL NECESSARY SLIPS, SUMMARIES, AND RECEIPTS**

**Send in your information once it is complete.** Please wait for any outstanding slips and documentation to arrive before sending us your information. If by April 11<sup>th</sup> you are still waiting for final slips to arrive, please submit what you have and identify what is missing. Please provide the missing information as soon as it is received.

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



## **FOREIGN INCOME VERIFICATION STATEMENT**

Any family member owning foreign property with a cumulative cost greater than \$100,000 CDN at any time during the year is required to file Form T1135 (Foreign Income Verification Statement). Foreign income properties include real estate that you rented to others (excluding foreign property held for personal use only such as vacation property), investment accounts, shares in non-Canadian companies, etc. If you believe that filing a T1135 may be required, please check “Yes” in Section 2 of the checklist.

## **FILING YOUR TAX RETURN**

Form T183: Information Return for Electronic Filing of an Individual’s Income Tax and Benefit Return must be signed and received by our office before your tax return can be e-filed.

The CRA now recognizes electronic signatures as having met the signature requirements of the Income Tax Act. Instructions on electronically signing will be provided with electronically delivered returns.

## **DELIVERY OF YOUR TAX RETURN**

We strongly recommend electronic delivery of your personal tax returns, or delivery by mail. In accordance with government guidelines, you may be able to pick up your return at the office by appointment only, pursuant to COVID-19 screening protocols.

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 at our office. We have enclosed a form to be signed by all family members which allows one person to pick up all family tax returns.

**Accessibility:** If you would like to meet us on the lower level of our building, please call us at 905-633-6341 to arrange an appointment.

SB Partners’ Vision is to deliver a service standard so high that it becomes a benchmark by which our clients measure the performance of others. If you have any remaining questions, please feel free to contact us.

Sincerely,

SB Partners LLP



## 2021 Personal Income Tax Checklist

- **Do you want your tax return and signing documents delivered electronically?**  Yes  No
  - If yes, your tax return and signing documents will be provided through our secure portal. You will not receive a hard copy of your tax return.
  - If you would like to be set up on our portal, please check yes above and provide your email address: \_\_\_\_\_

### Section 1 – Identification and Contact Information

**If NO changes from last year, please skip to Section 2**

	Taxpayer 1	Taxpayer 2
Name:		
Social Insurance Number:		
Birth Date (yyyy/mm/dd):		
Citizenship:		
Address:		
Phone 1 (Work):		
Phone 2 (Home):		
Phone 3 (Cell):		
Email Address:		
Marital Status:		
Change in marital status:	<input type="checkbox"/> Yes <input type="checkbox"/> No <b>If Yes Date:</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No <b>If Yes Date:</b>

Preparing 2021 tax return? If <b>no</b> , please provide net income.		<input type="checkbox"/> Yes <input type="checkbox"/> No Net Income \$
Are you eligible for the Disability tax credit? (T2201 signed by physician)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you own Foreign Property or Stocks with an original cost of \$100,000 CDN or more?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Authorize CRA to provide data to Elections Canada?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

### Section 2 – Children / Dependents

**If N/A, please skip to Section 3**

Children (Dependents):	1	2	3
Name:			
Social Insurance Number:			
Relationship:			
Birth Date (yyyy/mm/dd):			
Preparing tax return? If <b>no</b> , please provide net income:	<input type="checkbox"/> Yes <input type="checkbox"/> No Net Income \$	<input type="checkbox"/> Yes <input type="checkbox"/> No Net Income \$	<input type="checkbox"/> Yes <input type="checkbox"/> No Net Income \$
Eligible for the Disability Tax Credit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No



## 2021 Personal Income Tax Checklist

### Section 3 – Slips and Notices

- Please provide:
  - All information slips (T4, T4A, T4A(P), T4(OAS), T4E, T4RSP, T4RIF, T5, T3, T5013, etc.)
  - Last Year’s Notices of Assessment and/or Reassessment
  - **New Clients Only:** Last Year’s Tax Return

### Section 4 – Income Questions

**Did you have any of the following types of income or expenses during the year?**

Self-Employment Income and Expenses	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you are registered for HST, would you like us to file your HST return?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Employment Expenses	<input type="checkbox"/> Yes <input type="checkbox"/> No
Vehicle Expenses (required for business or employment)	<input type="checkbox"/> Yes <input type="checkbox"/> No
Home Office Expenses	<input type="checkbox"/> Yes <input type="checkbox"/> No
Rental Property Income and Expenses	<input type="checkbox"/> Yes <input type="checkbox"/> No
Sale of Real Estate (Including principal residence)	<input type="checkbox"/> Yes <input type="checkbox"/> No

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*If you answered “Yes” to any of the above items, please complete the Personal Tax Supporting Schedules found here: [www.sbpartners.ca/tax-time/](http://www.sbpartners.ca/tax-time/) and clicking: [Personal Tax Supporting Schedules](#).*

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#### Other sources of income:

- Did you collect any **Alimony** from an ex-spouse?  Yes  No
  - If yes, Name: \_\_\_\_\_  
 SIN: \_\_\_\_\_  
 Amount: \_\_\_\_\_
- Did you collect any **Child support**?
  - If yes, Amount: \_\_\_\_\_
- Did you sell any **Non-RRSP Stocks or Mutual funds**?  Yes  No
  - If yes, please provide details regarding the transactions (i.e. Realized Capital Gain/Loss Summary) or the contact info for your investment advisor  
 \_\_\_\_\_
- Did you sell your **Principal Residence**?  Yes  No
  - If yes, please provide us with the sale price and the year it was purchased  
 \_\_\_\_\_



## 2021 Personal Income Tax Checklist

### Section 5 – Deductions and Credits

If items are applicable, please provide supporting documents or a summary.

- Medical/Dental/Attendant care expenses
  - *Please provide a summarized total of your medical expenses; you can also obtain an annual payments summary from your pharmacy or medical practitioner*
  - *You can also complete the Medical Summary in the personal tax supporting schedules found here: [www.sbpartners.ca/tax-time/](http://www.sbpartners.ca/tax-time/) and click: [Personal Tax Supporting Schedules](#).*
- Charitable/Political donations
- RRSP contributions
- Post-secondary school tuition (T2202A, TL11A, B, C and D)
- Student loan interest paid
- Paid alimony:  
Please provide amount: \$ \_\_\_\_\_
- Paid child support:  
Please provide amount: \$ \_\_\_\_\_
- Union or professional dues
- Rent paid  
Please provide amount: \$ \_\_\_\_\_
- Property taxes paid  
Please provide amount: \$ \_\_\_\_\_
- Investment counsel fees
- Interest paid on funds borrowed for investments
- Child care expenses (name, SIN & address of caregiver)
- Moving expenses (at least 40km closer to work)
- Eligible educator school supply expenses
- Renovations to your home to improve accessibility, safety, or functionality
- First-time home buyer
- Details of any cryptocurrency transactions (e.g. Bitcoin)

### Section 6 – Work Space From Home For Employees During COVID-19

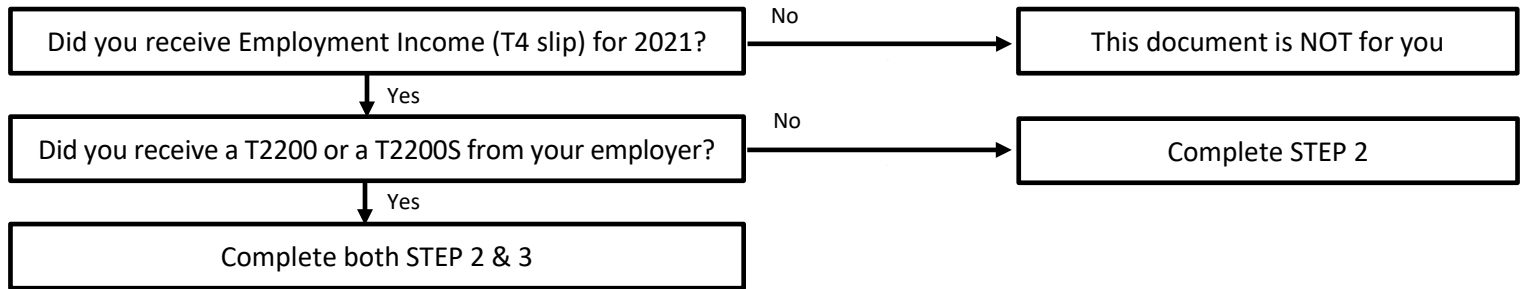
- Did you work from home in 2021 due to COVID-19?  Yes  No
  - If yes, please complete Appendix A on page 4

## APPENDIX A – EMPLOYEES WORKING FROM HOME IN 2021

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

Follow the steps below as a simplified guide to assist in determining your claim.

### STEP 1 – ELIGIBILITY AND CHOOSING A METHOD



### STEP 2 – SIMPLIFIED CHART (TEMPORARY FLAT RATE METHOD - \$2/day up to maximum of \$500)

A) Did you work from home more than 50% of the time for at least four consecutive weeks in 2021 due to COVID-19? YES / NO

B) If Yes, total number of days (250 days max.) you worked from home (full or part time) in 2021 due to COVID-19: \_\_\_\_\_

### STEP 3 – DETAILED CHART (DETAILED METHOD)

Dates you worked from home \_\_\_\_\_ Home: Total finished sq. ft. \_\_\_\_\_ Work space: Total sq. ft. \_\_\_\_\_

Did you receive any reimbursements / allowances from your employer for your work space at home? Provide details.	Was your work space used only for employment? If not, how many hours / week was it used for employment?	Did you share this work space with anyone else? Provide details.

ALL EMPLOYEES		ONLY COMMISSIONED EMPLOYEES	
Expense	Amount for 2021*	Expense	Amount for 2021*
Rent		Home Insurance	
Utilities		Property Taxes	
Home Internet Access			
Repairs / Maintenance			

ALL EMPLOYEES			ONLY COMMISSIONED EMPLOYEES		
Expense	Amount for 2021*	Employment Use %	Expense	Amount for 2021*	Employment Use %
Office Supplies			Cell Phone Lease		
Long distance phone calls made for work			Computer, Fax, etc. Lease		
Cell Phone					

\*Net of any employer support. For descriptions of what can and cannot be deducted, see this link:

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-229-other-employment-expenses/work-space-home-expenses/expenses-can-claim.html>:

You may also be able to claim a return of some GST/HST that you paid (included in the amounts you provided above) on your deductible expenses. **Please provide your employer's name** \_\_\_\_\_

We will contact you if we need additional information / clarity.



# YOUR SIGNED CONSENT IS REQUIRED FOR PICK UP OF YOUR PERSONAL TAX RETURN AT OUR OFFICE

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 **2021** Personal Tax Return. Your return will be in a sealed envelope and we will not discuss or disclose any information about it (applies to 18 years of age and over). 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 **2021** Personal Tax Return(s).  
(print name)

\_\_\_\_\_  
(print name)

\_\_\_\_\_  
(signature)

\_\_\_\_\_  
(print name)

\_\_\_\_\_  
(signature)

\_\_\_\_\_  
(print name)

\_\_\_\_\_  
(signature)

\_\_\_\_\_  
(print name)

\_\_\_\_\_  
(signature)

\_\_\_\_\_  
(print name)

\_\_\_\_\_  
(signature)

**Self Employment Income and Expenses**

Name of Business:

<u>Income</u>	Excluding HST	HST Collected/Paid	Total (including HST)
Gross sales, commissions, or fees			
<b>Less:</b> Returns, allowances and discounts <span style="float: right;"><i>enter as negative</i></span>			
<b>Gross income</b>			

<u>Cost of goods sold</u>	Excluding HST	HST Collected/Paid	Total (including HST)
Opening inventory			
Purchases during the year (net of returns, allowances and discounts)			
Direct wage costs			
Subcontracts			
Other direct expenses (specify)			
<b>Less:</b> Closing inventory <span style="float: right;"><i>enter as negative</i></span>			
<b>Cost of goods sold</b>			

<u>Expenses</u>	Excluding HST	HST Collected/Paid	Total (including HST)
Advertising and promotion			
Meals and entertainment (Total expense)			
<i>x 50%</i>			
Bad debts			
Insurance (fire, theft, liability)			
Interest and bank charges			
Business tax, fees, licences, dues, memberships and subscriptions			
Office expenses			
Supplies			
Legal, accounting and other professional fees			
Management and administration fees			
Rent on business property			
Maintenance and repairs			
Salaries, wages and benefits (including employer's contributions)			
Property taxes on business property			
Travel (except for motor vehicles)			
Telephone and utilities			
Fuel costs (except for motor vehicles)			
Delivery, freight and express			
Allowable motor vehicle expenses <i>(see separate worksheet)</i>	-	-	-
Business-use-of-home expenses <i>(see separate worksheet)</i>	-	-	-
Other (specify)			
Equipment purchases <i>(separate computers, equipment, leaseholds, etc)</i>			
<b>Subtotal</b>			

**Total expenses**

**Net income (loss)**

Comments



**Employment Expenses**

1. Please ensure that you have a **signed T2200 - Declaration of Employment Conditions** from your employer. Provide us with a copy in order to claim employment expenses.

2. Did your employer provide you with an automobile?

3. Were you reimbursed by your employer for part or all of expenses?

4. Were you required to operate an office from your home?

**Comments**

**Expenses incurred to earn salary or commission income**

Food	<input type="text"/>	
	x 50%	<input type="text"/>
Lodging		<input type="text"/>
Other travel expenses		<input type="text"/>
Parking		<input type="text"/>
Office supplies		<input type="text"/>
Telecommunications		<input type="text"/>
Salaries paid to substitute or assistant		<input type="text"/>
Allowable motor vehicle expenses ( <i>see separate worksheet</i> )		-
Allowable home office expenses ( <i>see separate worksheet</i> )		-

**Expenses incurred to earn commission income only**

Advertising	<input type="text"/>	
Entertainment (food, tickets, other)	<input type="text"/>	
	x 50%	<input type="text"/>
Licenses		<input type="text"/>
Rental of office equipment		<input type="text"/>
Training costs		<input type="text"/>
Travel fare		<input type="text"/>
Other: (specify)	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

**Total employment expenses**

**Vehicle Expenses**

**Note:** Vehicle expenses are only deductible if they were incurred to earn **Self-Employment** income, or were **required** as part of employment (this does **NOT** include costs incurred to travel to and from your place of employment). If claiming vehicle costs that were part of your employment, a form **T2200 - Declaration of Employment Conditions** must be completed and signed by your employer and provided to us to verify that you were required to operate a motor vehicle as part of your employment duties.

Enter the kilometres you drove in the year **to earn income**

Enter the **total** kilometres you drove in the year

<b>Motor vehicle expenses</b>	<b>Excluding HST</b>	<b>HST Paid</b>	<b>Total</b>
Fuel and oil	<input type="text"/>	<input type="text"/>	<input type="text"/>
Maintenance and repairs	<input type="text"/>	<input type="text"/>	<input type="text"/>
Insurance	<input type="text"/>	<input type="text"/>	<input type="text"/>
Licence and registration	<input type="text"/>	<input type="text"/>	<input type="text"/>
Vehicle loan interest	<input type="text"/>	<input type="text"/>	<input type="text"/>
Vehicle lease cost	<input type="text"/>	<input type="text"/>	<input type="text"/>
Car washes	<input type="text"/>	<input type="text"/>	<input type="text"/>
Auto club (CAA)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other: (specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Subtotal</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Business portion (% of kms)	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
Add: Parking expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Add: 407 ETR	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total allowable motor vehicle expenses</b>	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>

**Comments**

**Vehicle information - Owned**

Make, model and year	<input type="text"/>
Date acquired	<input type="text" value="m/dd/yy"/>
Purchase price (excluding HST)	<input type="text"/>
Proceeds of disposition during the year / Trade-in value	<input type="text"/>

**Vehicle information - Leased**

Make, model and year	<input type="text"/>
Date lease commenced	<input type="text" value="m/dd/yy"/>
Date lease terminates	<input type="text" value="m/dd/yy"/>
Monthly lease payments (excluding HST)	<input type="text"/>
Lease downpayment	<input type="text"/>
Manufacturer's list price	<input type="text"/>

**Home Office Expenses**

You can deduct expenses for the business use of a workspace in your home, as long as you meet **one** of the following conditions:

- it is your principal place of business; or
- you use the space only to earn your business income, and you use it on a regular and ongoing basis to meet your clients, customers, or patients.

Percentage of home used for Business or employment

**Comments**

<b>Expenses</b>	<b>Excluding HST</b>	<b>HST Paid</b>	<b>Total</b>
Heat			
Electricity			
Water			
Insurance (self-employed and commission employees only)			
Maintenance			
Mortgage interest (self-employed individuals only)			
Property taxes (self-employed and commission employees only)			
Rent			
Other: (specify)			
<b>Subtotal</b>			
Less: Personal portion			
<b>Deductible home office expenses</b>			

**Rental Property Income and Expenses**

*If you sold real estate in the year, please complete worksheet "Sale of Real Estate"*

Address of Property

--

Percent owned

--

Joint owner name:

--

**Income**

Rent collected	
Other Income: (specify)	
<b>Gross income</b>	

**Expenses**

Advertising	
Insurance	
Office expenses	
Legal and accounting	
Management and administration fees	
Maintenance and repairs	
Salaries, wages and benefits (including employer's contributions)	
Property taxes	
Travel	
Utilities	
Mortgage interest	
Bank charges	
Other (specify)	
Equipment purchases <i>(separate computers, equipment, leaseholds, etc)</i>	
<b>Total expenses</b>	
<b>Net income (loss)</b>	

**Comments**

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**Major Renovations and Purchases (appliances, windows, etc.)**

Please provide details below


**Sale of Real Estate**

**Note regarding Sale of Real Estate Property**

All sales of real estate property including **principal residences**, must be reported on the personal income tax return. *\*\*Details on additions or major improvements are not required for the sale of a principal residence.*

Address of Property

Percent owned

%

Joint owner name:

**Comments**

Date Sold

m/dd/yy

Sale price

Legal cost on sale

Commission on sale

Other selling expenses (specify):

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Date purchased

m/dd/yy

Purchase price

Legal cost on purchase

Additions or Major improvements (specify):

Description	Year	Cost
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

