INDIVIDUAL INCOME TAX ORGANIZER
2011

This organizer is designed to help you gather the necessary information to prepare your personal income tax return. If you need further help, please contact Yule Anderson, Chartered Accountants, at (250) 365-7745 or info@yule.ca

NAME: ______________________________ DAYTIME PHONE: ________________________

EMAIL: ______________________________ EVENING PHONE: ________________________

PERSONAL INFORMATION

QUESTIONS	YES	NO	INFORMATION REQUIRED IF "YES"
1. Has your **basic information** changed from 2011?	☐	☐	Details of new name, address, etc.
2. Do you authorize the Canada Revenue Agency (CRA) to provide your name, address and date of birth to **Elections Canada**?	☐	☐	Only applicable if you are a Cnd citizen
3. Do you have any **children** who were born in 2011?	☐	☐	Names, social insurance numbers, dates of birth and income details
4. Are you a US citizen or do you hold a Green Card?	☐	☐	Details
5. Did you get **married or enter into a common-law relationship** in 2011?	☐	☐	Name, date of marriage, social insurance number, date of birth of your spouse or common-law partner. Also date of event.
6. Are we preparing your spouse or common-law partner's 2011 tax return?	☐	☐	If no, indicate amount of your spouse or common-law partner's net income $____________
7. Was your spouse or common-law spouse self-employed in 2011?	☐	☐	
8. Were you separated or divorced in 2011?	☐	☐	Date of separation.
9. Do you own **foreign property** with cost exceeding $100,000?	☐	☐	Refer to **Foreign Property Reporting Organizer** on page 5 for more details.
10. Did you become a Canadian resident in 2011?	☐	☐	Date of entry.
11. Did you cease to be a Canadian resident in 2011?	☐	☐	Date of departure and did you file T1161 reporting all assets – do you need to do a T73 (determination of residence?)
12. Are **other persons dependent upon you** because of their age or disability?	☐	☐	Names, addresses, social insurance numbers, date of birth, details of infirmities and income information. Disability Certificate/ or letter from doctor with details of infirmity – duration – when started.

INCOME

QUESTIONS		YES	NO	INFORMATION REQUIRED IF "YES"
1.	Did you have **employment income**?	☐	☐	T4's and details of benefits from employment.
2.	Did you receive pension income or withdraw money from an **RRSP** or **RIF**?	☐	☐	T4A (OAS), T4A(P), T4A, T4RSP, T4RIF slips, etc.
3.	Did you receive **employment insurance benefits**?	☐	☐	T4E slips.
4.	Did you receive **interest, dividends or royalties**?	☐	☐	T5, T3 slips.
5.	Did you own units of an **income trust**?	☐	☐	Provide details of cost of the income trust as well as T3 slip (Return of Capital distributions are not income but reduce cost base)
6.	Did you earn income from **compound or foreign investments**?	☐	☐	Details of income earned in year or foreign tax paid. US accrued interest differently than Canada (accrual vs. paid)
7.	Did you dispose of a **T-Bill**?	☐	☐	T5008 slips. (see page 9)
8.	Did you redeem **Canada Savings Bonds**?	☐	☐	T600 slips.
9.	Did you receive or pay **spousal or child support**?	☐	☐	Details of amounts received/paid and copy of relevant agreement and amendments.
10.	Did you **dispose** of shares, bonds, real estate or other properties?	☐	☐	Details or original cost, selling price and cost of disposition. Please provide transaction dates. (see page 9)
11.	Did you own any limited **partnership** interests?	☐	☐	Details of original investment, income/loss allocations, contributions/distribution and T5013 slips.
12.	Did you own any tax shelters?	☐	☐	Tax shelter name and identification number, purchase date, etc.
13.	Did you own a **rental** property?	☐	☐	Address of property, original cost and details of income and expenses (including taxes, mortgage interest, repairs, insurance, utilities, advertising)
14.	Did you earn **self-employed** income?	☐	☐	Details of income and expenses.
15.	Did you receive **any other income**?	☐	☐	Details of prizes, bursaries, tips, director's fees, etc. usually on T4A's
16.	Did you receive **worker's compensation, social assistance payments** or **net federal supplements**?	☐	☐	T5007 slips.

DEDUCTIONS/CREDITS

QUESTIONS	YES	NO	INFORMATION REQUIRED IF "YES"
1. Did you contribute to an **RRSP**?	☐	☐	RRSP receipts.
2. Did you make a withdrawal/repayment under the **Home Buyer's** or **Life Long Learning Plans**?	☐	☐	Details of repayment and a copy of the CRA HBP or LLP statement.
3. Did you pay professional, union or similar **dues**?	☐	☐	Receipts.
4. Did you incur **childcare** expenses?	☐	☐	Details of daycare, camp, babysitting costs, name and social insurance number of babysitter. (See page 10)
5. Did you **move** during 2011 or 2011?	☐	☐	Details of expenses incurred and distance from old/new residence to new workplace/school. Copies of all receipts, statements of adjustment for real estate.
6. Did you have any new or **outstanding debts** that were incurred for investment or business purposes?	☐	☐	Information on purpose of loan and interest paid.
7. Did you incur accounting, investment counsel or management fees – **excluding RRSP fees**?	☐	☐	Indicate amounts paid $____________.
8. Do you have a **safety deposit box**?	☐	☐	Indicate amounts paid $____________.
9. Did you incur **employment expenses**?	☐	☐	Detail of automobile, travel, parking, meals, etc. and form T2200.
10. Were you or your dependents enrolled in full/part-time attendance at **university**?	☐	☐	T2202 slips. (Please have the dependent sign the back of the form or form TL11A for a foreign university.)
11. Did you or your dependent pay interest on a **student loan**?	☐	☐	Details.
12. Did you make any **charitable or political contributions**?	☐	☐	Official receipts. Advise us if you made the donation by donating publicly-traded securities.
13. Did you incur any **medical or attendant care expenses** for you or a dependent?	☐	☐	Medical receipts including private health and dental plans and details of attendant care. Commencing in 2011 medical expenses for non medical reasons will not qualify (eg elective plastic surgery)
14. Did you pay a full-time attendant?	☐	☐	Provide name and address of attendant and the amount paid.
15. Did you complete an adoption during 2011? If so, eligible **adoption expenses** up to $10,000 qualify for a non-refundable tax credit.	☐	☐	Provide details of adoption period and receipts for adoption expenses.

MISCELLANEOUS

QUESTIONS		YES	NO	INFORMATION REQUIRED IF "YES"
1.	Did you pay **income tax installments**?	☐	☐	Details of payments and a copy of CRA statement of account.
2.	Were you **assessed** for 2010 or **reassessed** for any preceding year?	☐	☐	Copies of all assessment notices dated in 2011 or 2012 **(include all pages received)**
3.	Did you, your spouse or children under 19 on December 31, 2011 purchase public transit passes?	☐	☐	Provide evidence of the purchase of public transit passes purchased. (monthly, annual or 20 days /month)
4.	Have you applied for the Universal Child Care Benefit of $100 per month for children under 6 years old?	☐	☐	RC62 If not, you should apply for the benefit.
5.	Did your children under 16 participate in fitness programs which may qualify for the $500 Fitness Tax Credit per child	☐	☐	Provide copies of letter from organization stating the participant, course and amounts paid.
6.	Does someone in your family have a severe and prolonged mental or physical impairment?	☐	☐	Obtain a disability tax credit certificate signed by a qualified medical practitioner.
7.	Did you purchase a home in 2011 and neither you nor your spouse owned a home in the past 5 years?	☐	☐	Provide purchase document.
8.	Did you buy or sell your home in 2011?	☐	☐	Provide statement of adjustments and related support and if sold, also provide the details for the original purchase including acres of land. Was this designated as a principal residence for all years of ownership?________
9.	Did your children under 16 participate in fitness programs which may qualify for the $500 Fitness Tax Credit per child	☐	☐	Provide copies of letter from organization stating the participant, course and amounts paid.
9.	Were you a volunteer firefighter in 2011 and spent more than 200 hours? Did you receive a tax free allowance?	☐	☐	Confirmation from your organization that you spent over 200 hours and did not receive a tax free allowance.
.	.	☐	☐	.

PLEASE ATTACH ALL REQUIRED INFORMATION
FOR EACH QUESTION CHECKED "YES"

FOREIGN PROPERTY REPORTING ORGANIZER

If you check any of the boxes below, you may have an obligation to file an information return with the CRA. If you require assistance in answering these questions, please contact our office so that we may determine if you have any reporting obligations and, if so, what information must be reported.

There are severe penalties for failing to comply with these foreign reporting rules.

☐ Did you at any time in 2011 own or have an interest in specified foreign property with a cost totaling more than $100,000 (CDN)? Funds held in a foreign bank account, shares of a foreign corporation held in either Canadian or foreign brokerage accounts and foreign rental property are some common examples. The due date for form T1135 is the same date as the taxpayer's regular income tax return. (April 30th or June 15th if taxpayer or spouse is self-employed)

☐ Did you at any time transfer or lend any property to a foreign trust? The due date for form T1141 is the same date as the taxpayer's regular income tax return.

☐ Did you at any time in 2011 receive distributions or obtain a loan from a foreign trust? The due date for form T1142 is the same date as the taxpayer's regular income tax return.

☐ Did you, or you together with family members, have a 10% (or more) interest in a non-resident corporation or trust? The due date for forms T1134A and T1134B is 15 months after the taxpayer's regular income tax return.

☐ In the course of your business during 2011, if you have transactions in excess of $1 million with non-arm's length, non-resident persons? The due date for form T106 is the same date as the taxpayer's regular income tax return.

If you have an obligation to file an information return, please complete the Declaration with respect to Foreign Assets on page 6.

DECLARATION WITH RESPECT TO FOREIGN ASSETS – 2011

Please indicate in the applicable space the cost or N/A for each of the following:	Taxpayer 1 Name	Taxpayer 2 Name	Taxpayer 3 Name	Taxpayer 4 Name
Assets located outside of Canada or the right to acquire such assets which, on any particular day in 2011 had an aggregate 'cost amount' to you of more than $100,000 in Canadian funds, (excluding assets held in RPP, RRSP & RRIF) including:				
	Cost Amount		**Cost Amount**	
	Cost or N/A	Cost or N/A	Cost or N/A	Cost or N/A
Funds in foreign bank accounts				
Shares of Canadian Corporations on deposit with a foreign broker				
Rental properties located outside Canada				
Precious metals, gold certificates and futures held outside Canada				
Shares of foreign corporations (even if held with Canadian broker)				
Shares of a foreign corporation where you own 1% or more of the issued shares of any class of shares				
Debts owned by non-resident persons including bonds, debentures, bills, mortgages, promissory notes, advances or loans				
Units or interest in foreign trust or partnerships				
Real estate located outside Canada				
Other tangible and intangible property including patents, copyrights or trademarks held outside of Canada				
Any other foreign properties or interests				
Except for properties that: • are used primarily for personal use (vacation properties, vehicles, etc.) • are used exclusively in the course of carrying on an active business • consist of funds in a bona fide foreign pension or retirement plan				
Transfer of property or loans made at any time to a foreign trust or foreign corporation (not restricted to a 2011 transaction)				
Distributions of income or capital received in 2011 for a foreign unit				
Amounts due from a foreign trust				

EMPLOYMENT AND COMMISSION EXPENSES

Do you have a form T2200 “Declaration of Conditions of Employment” signed by your employer?
Yes _____ No _____

If yes, please attach. If no, you and your employer must complete form T2200 in order to claim employment expenses. These forms are available from this office or CRA.

AUTOMOBILE EXPENSES

Unreimbursed automobile expenses incurred in the course of employment (transportation to and from your principal place of employment is not included).

Original cost	$____________
Date purchased/leased	$____________
Undepreciated capital cost of car at beginning of year	$____________
Cost of additions	$____________
Proceeds of dispositions	$____________
Amount reimbursed	$____________
Expenses:	
Lease costs (include down-payment and fair market value of car at time of lease)	$____________
Interest	$____________
Gas and oil	$____________
Repairs and maintenance	$____________
Insurance	$____________
Other (license, washing, parking, auto club)	$____________
Business use of automobile during year	
# of kilometers driven for business ____________	
# of total kilometers driven ____________	

OTHER EXPENSES

Provide the following details for expenses that have not been reimbursed:

Accounting and legal	$____________
Advertising and Promotion	$____________
Entertainment	$____________
Licenses	$____________
Meals and Lodging	$____________
Salaries	$____________
Supplies	$____________
Other (please detail)	$____________

If you wish to claim the employee GST rebate, please provide us with your employer’s GST registration number.

INTEREST AND CARRYING CHARGES

Only the portion of interest and other carrying charges related to investment income should be entered here. CRA may require confirmation from the lending institution of the amount of interest paid in 2011. Please provide us with written confirmation of this amount.

Please segregate interest paid on money borrowed to acquire an interest in a limited partnership or a partnership in which you are not an active partner.

Name of Lender	Reason for Loan	Amount $
________________	________________	________
________________	________________	________
________________	________________	________
________________	________________	________

Safety deposit box rental	________
Investment counseling	________
Accounting fees	________
Management or safe custody fees	________
Other (please give details)	________

SCHEDULE OF T-BILL INTEREST

Date Sold	Amount Received	Date Bought	Amount Paid	Interest
(A)	(B)	(C)	(D)	(E)=(B-D)

SCHEDULE OF CAPITAL GAINS/(LOSSES) FOR 2011 SALES

No. of Shares/ Units	Description of Property	Year Bought	Selling Price (note 1)	Cost Base (notes 2 to 4)	Selling Costs	Gain/(Loss)
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(D-E-F)

Notes:

1. If you have not received all of your proceeds in the current year, please provide us with details of amounts still receivable so that we may claim a reserve to defer any capital gains tax permitted.
2. Commissions charged on the purchase of securities should be included in the determination of cost base.
3. For identical shares purchased after 1971, the cost base per share is determined by using the weighted-average method.
4. For shares purchased before 1972, the cost base per share is determined by using the median value of the weighted-average original cost, V-day value and current sales price.

SCHEDULE OF CHILD CARE EXPENSES

(Attach receipts)

	Child: _______	Child: _______	Child: _______	Child: _______
<u>List of expenses</u>				
Nanny	$	$	$	$
Name: ________________				
______________________				
SIN: __________________				
Other child care (Name of Organization)				
______________________				
______________________				
______________________				
______________________	____________	____________	____________	____________
Total	$	$	$	$

Expenses must be for a child 16 years of age or younger at the end of the year.
Qualifying expenses include nanny wages, employer (CPP/EI/Workers' Compensation/Employer Health Tax, agency fees, day care, camp fees and drop-in programs. **<u>Please note that recent tax cases have denied lessons (i.e. ballet, swimming, tennis, skating, gymnastics, piano and equestrian) as non-qualifying child care expenses, however these expenses may qualify for fitness or arts tax credits.</u>**