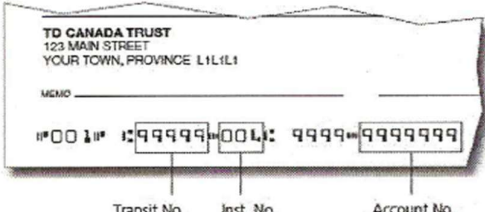




# Michelle Kim 2024 Personal Client Intake Form

Accounting Corporation

Prepared by	Reviewed by

1. Name: First Name: Last Name		2. SIN Number:	
3. Residency Status: Citizen/PR Card Holder / Visa Holder <b>Date of enter:</b> Date of Departure: World Income:		4. Date of birth:	
6. Phone Number:		5. Male / Female	
8. Mailing address and Postal Code:  Do you want to change your address? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>If you move into another province during 2024, fill the date of moving:</b>		7. E-mail:	
9. Marital Status  Single / Married / Common law / Divorced / Separated / Widowed  If your marital status changed during 2024, <b>Date of change:</b>		10. How would you like to receive NOA?  Canada Post Mail / Email	
11. Is this your very first return? <input type="checkbox"/> Yes <input type="checkbox"/> No			
12. Did you own foreign property with a total cost of more than \$100,000 in 2024? <input type="checkbox"/> Yes <input type="checkbox"/> No			
13. Import from CRA – <b>The documents below are provided by CRA, so you only need to mark them and do not need to submit them.</b>  <input type="checkbox"/> Notice of Assessment <input type="checkbox"/> T4 <input type="checkbox"/> T4E <input type="checkbox"/> T4A <input type="checkbox"/> T4A(P) <input type="checkbox"/> T4A(OAS) <input type="checkbox"/> T5 <input type="checkbox"/> RRSP <input type="checkbox"/> FHSA <input type="checkbox"/> Tuition(T2202A) <input type="checkbox"/> RC210 (Advanced CWB) <input type="checkbox"/> T5008			
14. Documents to file – <b>Please submit the documents related to the following matters.</b>  <input type="checkbox"/> Medical Expenses / Premium paid to group health benefit <input type="checkbox"/> Donation <input type="checkbox"/> Child Care Expenses <input type="checkbox"/> Student Loan Interest <input type="checkbox"/> Tool Expenses <input type="checkbox"/> First home buyer (Closing date: _____) <input type="checkbox"/> Moving Expenses <input type="checkbox"/> Union Payments <input type="checkbox"/> Foreign Income Statement <input type="checkbox"/> Principal Residence Disposition <input type="checkbox"/> Home office expenses (attach T2200)-see page 5 <input type="checkbox"/> Direct Deposit Information <div style="display: flex; align-items: flex-start;"> <div style="margin-right: 20px;">  <p>Transit No.    Inst. No.    Account No.</p> </div> <div> <input type="checkbox"/> <b>Already registered:</b>  <input type="checkbox"/> <b>Wish to start or change direct deposit info</b>   Transit No.:  Inst No.:  Account No.: </div> </div>			

Dependent 1 (Under 18 years old)

Name:	Date of Birth:
Sin Number:	Male / Female
Net Income:	

Dependent 2

Name:	Date of Birth:
Sin Number:	Male / Female
Net Income:	

Dependent 3

Name:	Date of Birth:
Sin Number:	Male / Female
Net Income:	

Dependent 3

Name:	Date of Birth:
Sin Number:	Male / Female
Net Income:	

You will provide me with accurate and complete information necessary to compile. The responsibility for the accuracy and completeness of the representations in the personal tax return remains with you.

Also, you agree that Michelle Kim Professional Accountant not be liable for any further claim or response to third party on behalf of you.

By signing and dating this page, you authorize M. Kim Accounting Corporation to act as your representative.

Date \_\_\_\_\_

Printed Name \_\_\_\_\_

Signature \_\_\_\_\_

## Filling Instructions

1. Please write your name exactly as it appears on your new card. Make sure to distinguish between spaces in the name.
1. Please write your SIN (Social Insurance Number).
2. Mark whether you are a Canadian Citizen, Permanent Resident, or on a Visa. If you entered or left Canada in 2024, please mark the entry/exit date and write the date. For those who earned income in Korea before entering Canada from January 1, 2024, please enter your pre-tax income in KRW in the "World Income" section. If there was no income, please enter '0'. (Refer to the Residency Status document I emailed.)
3. Please enter your date of birth.
4. Please indicate your gender.
5. Please provide your phone number.
6. Please provide your email address.
7. Please provide your address. If you moved during 2024 and your address has changed, check "YES." If you moved to a new province in 2024, please enter the date of your move.
8. Please indicate your marital status (Single/Married/Common-law/Divorced/Separated/Widowed). If your spouse is in Korea, please provide their annual pre-tax income statement from the National Tax Service and send it along. If you do not provide this document, we will not be able to file your taxes due to incomplete documentation. According to Canadian tax law, the income of a foreign-residing spouse is included for GST and Child Benefits calculations. If your spouse is a non-resident, you do not need to file taxes for them, but if you are married, you are required to provide your spouse's information for Family Income calculation. Please provide the following information:
  - Full name in English:
  - Date of birth:
  - 2024 Annual Income:
10. Please check whether you would like to receive the file results by mail or email. If you choose to receive them by email, please note that you will only receive an alert that a new NOA (Notice of Assessment) is available. You will need to log into your CRA account to check the detailed information.
11. Please check "YES" if this is your first time filing a tax return in Canada.

12. Please check "YES" if you have assets worth 100 million KRW in Korea. If it exceeds 250 million KRW, please inform me separately as additional documents are required. Foreign asset reporting may incur an additional charge (\$30+).
13. These are the documents that we will access on your behalf from CRA, and you do not need to send them to us separately.
14. If you wish to receive a direct deposit to your bank, please provide your bank account information (Transit No, Inst No, Account No). If you have already registered it, you can leave it blank. If you bought your home for the first time in 2024, incurred moving expenses, medical expenses, or purchased tools, please contact me separately. If you are a general employee working from home and have received the T2200 form from your employer, please enter the expenses in the table on page 5. The expenses entered must be supported by receipts, which you should keep for your records (do not submit them to me). Only send the T2200 form.
15. If you had income from Korea, please send proof of income and the National Tax Service documents showing taxes paid in Korea for tax deduction purposes.

**16.**

Please provide the information of your dependent children under the "Dependent" section. Your spouse and children over 18 years old are not considered dependents and must complete a separate application.

**17.**

Please read the notes and sign, write the date, and enter your name on page 2.

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## **Guidelines for Deductions**

### **1. Medical Expenses**

Medical expenses can be claimed for a 12-month period that ends within the tax year, but expenses claimed in the previous year cannot be claimed again. Medical expenses for spouses and children under 18 will be combined and claimed on the return of the lower-income individual. Deductions are only available if the expenses exceed 3% of the individual's income. (See eligible medical expenses below). Please note that in Alberta, massage therapy costs are not deductible.

[Link to eligible medical expenses](#)

### **2. Child Care Expenses**

Child care expenses are only deductible if both spouses are working. These expenses can only be claimed for children under the age of 16.

Eligible expenses include:

- Caregiver/educational institutions providing child care services
- Nursery schools and daycare centers

- Day camps and day sports schools where the primary goal is to care for children
  - Boarding schools, overnight sports schools, or camps that include accommodations  
(Note: Tuition for regular programs, sports learning programs, recreational activity fees, scout registrations, school fees, and school bus costs are not deductible.)
3. **Union Payments**  
If union dues are not already included on the T4, please send the receipt for union dues paid.
  4. **Tool Purchases**  
For employed tradespersons, tool purchases exceeding \$1,433 can be claimed for the amount over \$1,433, up to a maximum deduction of \$1,000. Eligible apprentice mechanics can claim tools purchased to earn employment income.
  5. **First Home Buyer Credit**  
If you, your spouse, or common-law partner purchased a home for the first time, you may be eligible for an additional \$1,500 return. Please specify the closing date on the application.
  6. **Moving Expenses**  
If you moved for a new job or school, moving expenses can be claimed. The move must be at least 40 kilometers, and simple residential moves are not eligible for deductions. If you moved from Korea to Canada, moving expenses are not eligible for deduction. If this applies to you, please let us know, and we will send you the necessary file to claim the expenses.
  7. **Capital Gains Exemption on Sale of Primary Residence**  
If you sold a single primary residence, you need to apply for capital gains exemption. Additional documents are required, so please inform us. There is an extra fee for this exemption application.
  8. **Rental Expense Deductions**  
Rental expense deductions are available only for residents of Ontario and British Columbia. Eligibility depends on your income, so please let us know if this applies to you.
  9. **Child Activity Expense Deduction for Saskatchewan Residents**  
If you are a Saskatchewan resident with children, you may be eligible to claim expenses related to child activities (sports, gym, arts, etc.).
  10. Please gather the application and documents and send them all together in one email. Sending them in multiple emails may cause missing information. It would be helpful to scan the documents using a mobile scanner app such as CS Scanner or Cam Scanner.

# Calculation of work space in the home expenses

## Check list\_Eligibility Criteria

To claim the actual expenses you paid for working from your home, you must meet all of the following conditions:

- You worked from home in 2024
- You were required to pay for expenses related to the work space in your home
- Your work space is where you mainly (more than 50% of the time) work for a period of at least four consecutive weeks.
- You have a completed and signed copy of Form T2200, Declaration of Conditions of Employment, from your employer

You need to meet all of the above conditions to be eligible to claim your home office expenses

Area of home used for workspace

SQ

Total Area of home

SQ

Office supplies

Electricity, heat, water, internet

Maintenance

Home Insurance

Property taxes

Rent