



**Michelle Kim**  
Professional Corporation  
Chartered Professional Accountant

# 2025 Personal Client Intake Form

No.	Authorization	Preparer

1. Name: First Name: Last Name:	2. SIN Number:
3. Status: Citizen / PR Card Holder / Visa Holder <b>Date of Entry in 2025:</b> <b>Date of Departure in 2025:</b> <b>World Income:</b>	4. Date of birth: MM / DD / YYYY
6. Phone Number:	5. Gender: Male / Female
7. E-mail:	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 2025, fill in the date of moving:</b>
9. Marital Status  Single / Married / Common law / Divorced / Separated / Widowed  If your marital status changed during 2025, <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 2025? <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Import from CRA – Please make sure to indicate the relevant details and submit the documents you received. <input type="checkbox"/> Notice of Assessment <input type="checkbox"/> T4(How many? ) <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"/> T3 <input type="checkbox"/> RRSP <input type="checkbox"/> FHSA <input type="checkbox"/> Tuition(T2202) <input type="checkbox"/> RC210 (Advanced CWB) <input type="checkbox"/> T5007 <input type="checkbox"/> T5008	
14. Documents to file – Please submit the documents related to the following matters.  <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"/> Tips(\$ )  <input type="checkbox"/> First home buyer (Closing date: ) <input type="checkbox"/> Moving Expenses <input type="checkbox"/> Union Payments  <input type="checkbox"/> Foreign Income <input type="checkbox"/> Tool Purchases  <input type="checkbox"/> Rental Income <input type="checkbox"/> Business Income <input type="checkbox"/> GST Filing <input type="checkbox"/> Principal Residence Disposition  <input type="checkbox"/> Home office expenses (attach T2200)-see page 5	

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:	

You agree to provide accurate and complete information necessary for the preparation of your personal tax return. You are responsible for the accuracy and completeness of the information reported. Please submit all application forms and related documents together in a single email. Submitting documents in multiple emails may result in missing information. Our firm only prepares your personal tax return and does not take responsibility for the results of the filing. If CRA requests additional documents or audits related to personal income tax, GST, or Child Benefit, additional fees may apply if you request our assistance.

You also understand and agree that Michelle Kim Professional Corporation is not responsible for any additional requests, claims, or issues with CRA or any third parties on your behalf. By signing and dating this page, you authorize M. Kim Professional 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.
2. Please write your SIN (Social Insurance Number).
3. Mark whether you are a Canadian Citizen, Permanent Resident, or on a Visa. If you entered or left Canada in 2025, please mark the entry/exit date and write the date. For those who earned income in Korea before entering Canada from January 1, 2025, please enter your pre-tax income in the "World Income" section. **(Please use the currency of the country in which you worked.)** If there was no income, please enter '0'.
4. Please enter your date of birth.
5. Please indicate your gender.
6. Please provide your phone number.
7. Please provide your email address.
8. Please provide your address. If you moved during 2025 and your address has changed, check "YES." If you moved to a new province in 2025, please enter the date of your move.
9. Please indicate your marital status (Single/Married/Common-law/Divorced/Separated/Widowed). If your spouse is outside of Canada, 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:

<b>Full name:</b>	
<b>Date of Birth:</b>	
<b>2025 Annual Income:</b>	

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.  
If this is your first time filing taxes, you can **only receive it by mail**.
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 CAD100,000 in Outside of Canada. There is an **additional charge** for filing foreign assets.
13. To facilitate processing and avoid any **omissions**, kindly provide a **complete set** of related documents together with the application form.
14. As of March 24, 2024, authorized representatives can no longer update your **Direct Deposit** information. To receive refunds and benefits via bank transfer, please log in to the CRA and update your banking information personally. **Please note that if this is your first time filing taxes, you can only receive a check by mail.**  
Please contact us separately if you fall into any of the following categories for **2025**:
  - First-time home buyers
  - Those with moving expenses
  - Those with medical expenses
  - Those who purchased toolsIf you are an employee who worked from home and received a **T2200 form** from your employer, please enter your expenses in the table attached on **page 5**. You must have receipts for all claimed expenses. Please **keep the receipts for your own records for 6 years** and send **only the T2200 form** to us.
15. If you had income outside of Canada, please send proof of income and the National Tax Service documents showing taxes paid in **the country where** you worked 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 dependent and must complete a separate application.
17. **Please read the notes and sign, write the date and enter your name on page 2.**

## Guidelines for Deductions

### 1. **Medical Expenses (Additional costs will be incurred)**

Medical expenses can be claimed from January to December within the tax year. 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.

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/lines-33099-33199-eligible-medical-expenses-you-claim-on-your-tax-return.html#wb-auto-4>

### 2. **Childcare expenses (Additional costs will be incurred)**

Childcare 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 childcare 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 in the T4, please send the receipt for union dues paid.

### 4. **Tool Purchases (Additional costs will be incurred)**

For employed tradespersons, tool purchases exceeding \$1,433 can be claimed for the amount over \$1,471, 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 (Additional costs will be incurred)**

If you moved to 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 the Sale of a Principal Residence (Additional costs will be incurred)**

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 workspace 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 2025
- 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 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	