

Key Records for 2022 Tax Return

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General Items

- A copy of 2021 return**
- 2021 NOA** (**new client)
- Other years reassessments
- Details of changes to your personal status such as dates of marriage, separation, divorce or widowed, births and deaths
- Note consenting to provide your income tax information to Elections Canada
- Instalment payments
- Details of foreign property holdings (if any*) including cost of property held

Income

- Employment income (T4)
- Pension income (T4A, T4A(P), T4RIF, T4RSP)
- US social security
- Old age security (T4OAS)
- Investment income (T5)
- Income from trusts such as mutual fund investments (T3)
- Income from employment insurance (T4E)
- Income from partnerships (T5013)
- Workers compensation/social assistance payments (T5007)
- Details of the sale of securities such as stocks and bonds (e.g. trading summary from your broker)
- Income from foreign investments
- Spousal support payments received

Deductions - General

- RRSP contributions
- Medical, dental, prescription drugs, nursing- home expenses
- Payments to a private health insurance plan
- Charitable donations
- Interest paid on student loans
- Professional dues, union dues
- Interest on loans assumed to purchase investments
- Professional consultant fees
- Legal fees paid to establish child or spousal support or to enforce a pre-existing agreement
- Legal fees paid to recover wages from your employer
- Details of people you support and their medical status
- Child care receipts for child under the age of 13 or a disabled dependent of any age (for camps & day care list dates attended)
- Moving expenses if you moved 40km or closer to work or school
- Property taxes or residential rent paid and to whom-applicable for seniors only
- Political contributions receipts
- Disability tax credit claim form completed by authorized health practitioner (T2201)
- Spousal support payments paid
- Work from home expense (form T777 S) – new from 2020 due to Covid-19
- Adoption expenses
- Provide public transit expenses (for 65 years or older)

Deductions – Employees

- Declaration of conditions of employment form (T2200) or T2200S
- Details of expenses not reimbursed by your employer including travel expenses (eg. parking, taxis, bus fare), supplies and assistant salaries
- Office rent if required as a condition of employment
- Home office expenses if it is your principal workplace or used exclusively, on a regular or continuous basis for activities such as business-related meetings; include details of rent paid, repairs and maintenance costs, utilities and if you are a commissioned salesperson also property taxes and home insurance. Indicate the total area of your home and the area used for your workspace.
- If you are a commissioned sales-person, details supporting advertising expenses, promotion, meals and entertainment
- Motor vehicle expenses

† Deductions – Motor Vehicles

- Total kilometers driven and kilometers driven just for work
- Details of total expenses incurred for gas, maintenance and repairs, insurance, license and registration, loan interest and lease payments
- New vehicle, purchase invoice/agreement

Unincorporated Businesses

- Total sales revenue for the year
- Total expenses listed by category for the year
- Capital assets acquired (eg. computers and peripherals, furniture and equipment)
- Home office expenses – include details of rent paid or if you own your home, details of repairs and maintenance, utilities, property taxes, insurance, mortgage interest
- Motor vehicle expenses

Rental Properties

- Address and number of units
- Rental income by unit
- Rental expenses by unit by category of expense
- Motor vehicle expenses
- Partners' names, addresses and SIN's

Personal Properties – details of sale of personal home

- Date of purchase
- Value of purchase
- Value of disposition

Investment income details

- Detail of share/stock transactions
- Interest income

NEW for 2022

- Underused Housing Tax Return and Election Form (UTH 2900 E)
- Ontario staycation credit- Through this credit, Ontarians can claim 20 per cent of their eligible Ontario accommodation expenses between Jan. 1 and Dec. 31, 2022.

