

Lohn Caulder LLP

Comprehensive Checklist for Your Personal Income Tax Return

The filing due date is April 30, 2026.

Please fill in the information, or check the applicable boxes, and send this checklist along with your documents. Thank you!

Full name: _____ Address: _____

SIN: _____

Birthdate: _____

Marital status: _____ Primary phone: _____

Citizenship: _____ Email: _____

Foreign property costing over \$100,000 CAD? Disposition of principal residence in year?
↳ Yes ☐ No ☐ ↳ Yes ☐ No ☐

Spouse's name: _____ Child 1's name: _____

Spouse's SIN: _____ Child 1's SIN: _____

Spouse's birthdate: _____ Child 1's birthdate: _____

Spouse's email: _____ Child 1's email: _____

Child 2's name: _____ Child 3's name: _____

Child 2's SIN: _____ Child 3's SIN: _____

Child 2's birthdate: _____ Child 3's birthdate: _____

Child 2's email: _____ Child 3's email: _____

Tax Slips and Savings Plans:

- ☐ Please send us all of your information slips (e.g. T-3, T-4, T-5, RRSP). Note that, if we do the accounting for your business, we may already have your most important T-slips stored in our files.
- ☐ The deadline to make **RRSPs contributions** is **60 days after year-end**. Make sure you send us your RRSP receipts for all contributions made up to this date!
- ☐ If you have participated in the **RRSP “Home Buyers’ Plan”** by withdrawing funds from your RRSP to purchase a home, you are required to make annual repayments for up to 16 years. Please advise us if you wish to repay any amount other than the minimum.
- ☐ The deadline to make **FHSA contributions** is **December 31, 2025**. Make sure you send us your FHSA receipts for all contributions made up to this date!
- ☐ For those who took part in the government subsidy programs (i.e., CRB, CERB, and CRSB) - if you were required to repay some or all of the benefit, make sure you let us know exactly how much you repaid in 2025. This can be claimed as a deduction.
- ☐ Educational institutions should provide you with a **tuition certificate** (form T2202A, or TL11A for those at foreign institutions) that are necessary to claim most tuition credits. These are usually available online from your educational institution.
- ☐ For parents with **children who are not filing tax returns** with us, you may still be able to claim a portion of their unused tuition fees and medical expenses. We will need the child's T2202A's and medical expense receipts, along with their taxable income figure, to determine what amount can be transferred.
- ☐ **Registered education savings plan** withdrawals are often taxable. If you made a taxable withdrawal from an RESP this year, you should receive a **T4A** - please send this to us.

Investments:

- ☐ If you **sold any investments** or **earned interest income** for which no slips are issued, please ask your broker to provide a **gain/loss report** and a **summary of income and account fees**. If your broker does not offer these reports, please prepare a summary of your investment account activity, including the costs and proceeds of any securities sold.

- ☐ Be sure to let us know if any of your capital gains might qualify for the “**lifetime capital gains exemption**,” \$1,016,836 for disposition before June 25, 2024 on certain small business shares and sale of certain farm and fishing properties. The limit increases to \$1,250,000 for dispositions that occur on or after June 25, 2024.
- ☐ Let us know if you sold your **principal residence** in the year. Even if this is non-taxable, you still need to report the **address, year acquired, years lived in** and **sales price** on your tax return. Late-filing penalties of \$100 per month are levied on each owner who does not report.
- ☐ If you earned rental income, please provide us with a summary of your revenues and expenses for each property, or fill out **Appendix A: Rental Property Summary**. Please be sure to include only the **interest portion** of any mortgage payments.
- ☐ If you **bought or sold real estate** during the year, we need a summary of the purchase costs or sales proceeds, a recent property assessment, and your purchaser/vendor “statement of adjustments.”
- ☐ If you have income from **cryptocurrency** sources, please obtain copies of your investment activity from the exchange you use. Summaries of annual investing activity can be downloaded from most exchanges in CSV format. **Please contact us regarding this complex area.**
- ☐ The “**foreign property**” reporting requirements make it necessary for our clients with interests in foreign trusts, or significant interests in foreign corporations or other foreign investments, to disclose this on their personal income tax return. **Please contact us regarding this complex area.**

Self Employed and Employment Expenses:

- ☐ If you had self-employment or professional income, please summarize your revenues and expenses for each business, or fill out **Appendix B: Self-Employed Income and Expenses Summary**. For those able to claim automobile expenses, be sure to include the total number of kilometers driven for the year with the business kilometers broken out, and the purchase or lease costs of any new cars.
- ☐ If your employer provided you with a T2200 “**Declaration of Conditions of Employment**” and you incurred deductible employment expenses, please send us the T2200, signed by your employer, along with a summary of all employment expenses such as the one provided in **Appendix C: Employment Expenses Summary**.

Tax Credits and Other Deductions:

- ☐ Make sure you have official charity receipts if you want to claim the **charitable donation tax credit**. These should include the donor's name, the donation date, the donation amount, and charity's "RR" number.
- ☐ Similarly, **medical expense receipts** are often reviewed by CRA, so make sure yours include the date, a description of the procedure, the amount charged, and the names of both the practitioner and the patient. Please note that you cannot claim the cost of most cosmetic procedures or over-the-counter vitamins and supplements (even if prescribed). However, you can now claim medical expenses relating to fertility clinics, donor banks, and certain expenses for surrogate or donors.
- ☐ If you incurred **child care expenses**, please provide the amount along with the name and SIN of the caregiver, or the name/receipt from the relevant institution. Also, please provide us with the names, birthdates, and SINs (if applicable) of all of your children.
- ☐ **New homeowners:** you might qualify for the **first-time home buyer's tax credit**, a \$1,500 benefit available for those who acquired a home during the year and who did not own another principal residence in any of the preceding four calendar years. Be sure to let us know if you think you qualify.
- ☐ The **home accessibility credit** can be claimed for up to \$20,000 of **home renovations**, if done for the purpose of improving accessibility, functionality, or mobility, or for reducing the risk of harm within the dwelling for individuals who are 65 and older or who qualify for a disability tax certificate. Please let us know if you think you qualify for this credit.
- ☐ **Eligible educators** may be eligible to claim the **school supplies tax credit** for up to \$1,000 of non-reimbursed supplies, if used in their schools/care facility to teach or help students learn. Please let us know if you think you qualify for this credit.
- ☐ The **digital news subscription credit** can be claimed for up to \$500 for amounts paid to a qualified Canadian journalism organization, such as the Vancouver Sun.
- ☐ You can **split up to 50% of your pension income** with your spouse or common-law partner. If we prepare the returns for both you and your spouse or common law partner, you do not need to send us anything other than your regular income slips. If your spouse or common law partner has their return done elsewhere, we will need to coordinate with their accountants to ensure the tax filings are consistent.
- ☐ If you pay court-ordered **alimony or spousal maintenance**, please provide us with a summary of all payments made, together with the name and SIN of the recipient. Hold onto all cancelled cheques, legal agreements, and other proof of payment, since this deduction is frequently reviewed by CRA. Child support payments are **not** deductible, so it is important to distinguish between spousal support and child support.

Reminder:

- While you do not need to send us expense receipts to support your rental, self-employment, or employment expenses, **you do need to keep these receipts in your files and be ready to provide to CRA for up to six years** following the date of that year's tax assessment.

First-Time Clients:

- If this is the first time Lohn Caulder LLP will be preparing your tax returns, please provide:
 - A complete copy of the previous year's tax return
 - A copy of the previous year's notice of assessment from CRA
 - Authorization to Lohn Caulder LLP to speak with CRA on your behalf. Instructions are included after Appendix C.

All Personal Tax Returns Must be Filed Electronically:

It is now mandatory for the vast majority of our clients to file their personal returns **electronically**. For those used to signing a printed, paper tax return, please note that you now just sign a one-page form authorizing Lohn Caulder to file your return on your behalf, called the 'T183.'

For those of you taking advantage of our cloud **Portal**, the T183s will be sent to you via DocuSign to be signed electronically. A copy of the signed form will automatically be emailed to us, so **all you have to do is sign**.

We ask that you **return the signed T183 forms to us ASAP**. These do not have to be filed with your tax return, but CRA does ask us to send in some of these after each tax season ends.

Engagement Letter for Preparing Personal Tax Returns

- Finally, please sign and include the T1 engagement letter with the material you send us. For simplicity, we ask that one person sign as the responsible person for the entire family. A copy of this letter can be downloaded from our website at: www.lohncaulder.com/checklists/

Personal Tax Checklist

APPENDIX A: RENTAL PROPERTY SUMMARY *

(Please prepare this form for EACH rental income-producing property)

DETAILS OF PROPERTY

Address of rental property: _____ City _____

Province/State _____ Postal Code _____ Country _____

Ownership percentage (%) _____

Full name and SIN of co-owners _____

Is your rental property a short-term rental (rented less than 90 consecutive days)? YES ☐ NO ☐

IF YES, during which periods of 2025 was it a short-term rental? _____

IF YES, does this rental property comply with provincial or municipal registration, licensing, location or permit requirements in 2025? YES ☐ NO ☐

RENTAL INCOME

Gross rental income \$ _____

RENTAL EXPENSES

Advertising \$ _____

Insurance \$ _____

Mortgage interest \$ _____

Office expense \$ _____

Legal & accounting \$ _____

Management & admin fees \$ _____

Repairs & maintenance \$ _____

Property taxes \$ _____

Travel \$ _____

Utilities \$ _____

Other (please specify) \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

NET RENTAL INCOME \$ _____

Did you pay for any major renovations or large purchases (i.e. appliances) during the tax year? YES ☐ NO ☐

IF YES, please provide the details of the renovations/purchase and provide the cost amount below:

Amount	Description
\$ _____	_____
\$ _____	_____
\$ _____	_____
\$ _____	_____
\$ _____	_____

* While you do not need to send us your individual expense receipts, please note that Canada Revenue Agency may ask to see these at some point after your tax return has been filed. Acceptable receipts must be issued by the vendor (not a credit card statement) and should include the date, vendor name, and amount paid. CRA also requires that automobile expense claims be supported by a mileage log.

Personal Tax Checklist

APPENDIX B: SELF-EMPLOYED INCOME AND EXPENSES *

(Please provide this form for EACH Business)

DETAILS OF BUSINESS

Name of business _____ Type of business _____
Names of partners and percentage (%) owned respectively _____

REVENUE

Gross revenues/receipts/sales \$ _____

EXPENSES

Advertising \$ _____
Meals and entertainment \$ _____
Bad Debts \$ _____
Insurance \$ _____
Interest and bank charges \$ _____
Licenses, dues, and memberships \$ _____
Office expenses \$ _____
Supplies \$ _____
Professional dues \$ _____
Rent \$ _____
Repairs and maintenance \$ _____
Salaries \$ _____
Travel \$ _____
Telephone and utilities \$ _____

Vehicle expenses

Year, make, and model _____
KM driven for business * _____ KMs
Total KM driven * _____ KMs
If leased, date lease began? _____ (MM/DD/YYYY)
Purchase/sale price \$ _____
Gas \$ _____
Insurance \$ _____
Repairs maintenance \$ _____
Interest on auto loan \$ _____
Leasing payments \$ _____

Is your business registered for GST? YES ☐ NO ☐ IF YES, your GST number? _____
Is GST included in the above amounts? YES ☐ NO ☐

* While you do not need to send us your individual expense receipts, please note that Canada Revenue Agency may ask to see these at some point after your tax return has been filed. Acceptable receipts must be issued by the vendor (not a credit card statement) and should include the date, vendor name, and amount paid. CRA also requires that automobile expense claims be supported by a mileage log.

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APPENDIX C: EMPLOYMENT EXPENSES *

(Please attach a signed T2200-Declaration of Employment conditions from your employer)

Travel	\$ _____
Parking	\$ _____
Office supplies	\$ _____
Telephone	\$ _____
Office rent	\$ _____

Vehicle expenses (if applicable):

Year, make, and model	_____
Purchase/sale price	\$ _____
Date of purchase/sale	_____ (MM/DD/YYYY)
If leased, Date Lease began?	_____ (MM/DD/YYYY)
KM driven for business *	_____ KMs
Total KM driven during year *	_____ KMs
Fuel	\$ _____
Repairs & Maintenance	\$ _____
Insurance	\$ _____
Licensing & Registration Fees	\$ _____
Loan Interest	\$ _____
Lease payments	\$ _____
Car Washes	\$ _____
Parking	\$ _____
Other:	\$ _____

COMMISSION EMPLOYEES ONLY

Accounting and legal fees	\$ _____
Advertising and promotion	\$ _____
Meals and entertainment	\$ _____
Rental of office equipment	\$ _____
Training	\$ _____

* While you do not need to send us your individual expense receipts, please note that Canada Revenue Agency may ask to see these at some point after your tax return has been filed. Acceptable receipts must be issued by the vendor (not a credit card statement) and should include the date, vendor name, and amount paid. CRA also requires that automobile expense claims be supported by a mileage log.

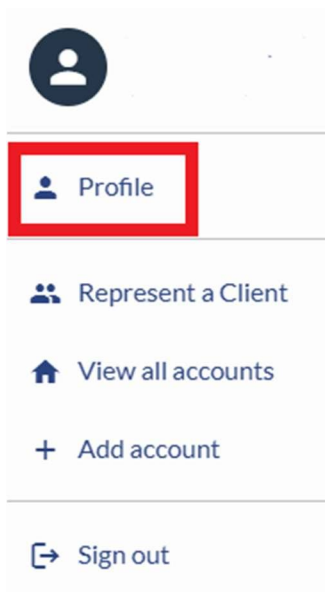
Providing Consent to Lohn Caulder LLP to act as an authorized representative with CRA

The CRA has announced that starting July 15, 2025, the Authorize a Representative service for individuals will no longer be available for individuals through the EFILE software.

Authorize Lohn Caulder as my representative

To authorize Lohn Caulder as your representative, please log in to your CRA “My Account” and then complete the following steps:

1. Click “**Profile**”.



2. Under “**Authorized representative(s)**” click “**Add**”



3. Click “**Start**” to begin

Authorize a representative

 Help

Before you begin

This authorization allows your representative to deal with the Canada Revenue Agency by internet, by telephone, by fax, in person or in writing.

Your representative will have access to all tax years as our online service does not yet have a year-specific option.



4. Enter in the Lohn Caulder LLP business number (**123713638**) and click “**Search**”

Enter representative information

Fields marked with an asterisk (*) are required.

To authorize a representative to deal with the CRA on your behalf enter:

- **Representative identifier (RepID):** It is a 7-character alphanumeric code
- **Group identifier(GroupID):** It is a 6-character alphanumeric code, beginning with a G
- **Business number (BN) of a business:** It is a 9-digit identification number, if you enter a BN, you are authorizing CRA to deal with anyone from that business.

* RepID, GroupID or BN

 123713638





5. Review the “**Name**” and “**BN**” to ensure it matches our information and click “**Next**”

The following representative has been identified:

Representative information	
Name:	LOHN CAULDER LLP
BN:	123713638
Phone number:	
Fax number:	

Back **Next**

6. Select the “**Level 2 – Allow your representative access to information and to make certain account changes**”, select “**Yes**”, check “**Does not expire**”. Click “**Next**”

2 Select authorization details

Fields marked with an asterisk (*) are required.

*** Authorization level**

☐ Level 1 - Allow your representative access to information only.

☒ Level 2 - Allow your representative access to information and to make certain account changes.

> Level 1

> Level 2

*** Online access**

Online access allows a representative to deal with the Canada Revenue Agency by internet, by telephone, by fax, in person or in writing.

☒ Yes

☐ No

*** Expiry date**

YYYY - MM - DD

☒ Does not expire

Back **Next**



7. Review the selections and check “**Confirmation**”. Then click “**Submit**”

3 Review and confirm

Fields marked with an asterisk (*) are required.

The following representative will be authorized:

Representative information

Name: LOHN CAULDER LLP

BN: 123713638

Phone number:

Fax number:

Representative authorization

 Edit

Online access: Yes

Authorization level: 2

Expiry date: Does not expire

*** Confirmation**



I confirm that the CRA may deal directly with the above named representative for the specified level of authorization. I acknowledge that these activities may occur without the CRA advising me.

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Submit

