



PERSONAL TAX ORGANIZER FOR 2023

Taxpayer(s) Name(s):

Is this the first year Segal GCSE LLP is preparing your personal tax return? Yes ____ / No ____

If yes, please complete all information below.

If no, please update only the information that has changed* since your last personal tax filing.

IMPORTANT**: Underused Housing Tax must be completed for all taxpayers.

1. Personal Information

	Name	SIN #	D.O.B. (dd/mm/yy)	Email	Phone	
Tax- payer					Work	
					Mobile	
					Home	
Spouse					Work	
					Mobile	
					Home	

If your address is different from your prior return, please update below:

Address				Unit or Apt	
City		Prov		Postal Code	

Marital Status: If married or common-law, are we also preparing your spouse's return? _____

If marital status changed during the year, provide date of change (dd/mm/yy): _____

Are any taxpayers included here born in the U.S., U.S. citizens or Green Card holders? _____

2. Dependents

If you require additional space, please attach a list of additional dependents with this package.

Name	Relationship	D.O.B. (dd/mm/yy)	SIN	Infirmities?	Income	Childcare Expenses

Taxpayer(s) Name(s):

3. Investment Broker

Broker Name:	Telephone:	Email:
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4. Residence

Province or territory of residence on December 31, 2023: _____

Did you immigrate or emigrate from Canada during the year? _____

If yes, provide date of entry into Canada or date of departure (dd/mm/yy): _____

5. Elections Canada

Are you a Canadian citizen?	
If yes, do you authorize the CRA to provide your name, address, and date of birth to Elections Canada to update your information on the National Register of Electors.	

6. Foreign Reporting – T1134, T1135, T1141, T1142 **MANDATORY******

In the year did you own at least 1% of any foreign corporation and, together with related parties, collectively own more than 10%?	
At any point in 2023, did you own foreign property, funds, or securities where the combined total cost was in excess of \$100,000 CAD?	
Have you transferred or loaned funds to a foreign trust during the year or any previous year?	
Have you received distributions or a loan from a foreign trust in the year?	

If you answered YES to any of the questions in Section 6, please provide the details as soon as possible.

7. Underused Housing Tax (“UHT”) Return and Election Form **MANDATORY******

a. Are you an individual Canadian citizen or permanent resident of Canada? If the answer is “No”, you may need to file a UHT return and pay a tax of 1% of the residential value of the property.	YES <input type="checkbox"/> NO <input type="checkbox"/>
b. Do you own Canadian residential property through a private corporation, partnership and trust (other than estates)? If the answer is “Yes”, you may need to file a UHT return and pay a tax of 1% of the residential value of the property.	YES <input type="checkbox"/> NO <input type="checkbox"/>

*Please speak with your Segal GCSE advisor immediately if the above situation applies to you.
The UHT filing and tax deadline is April 30, 2024. There are significant penalties for non-compliance.*



Taxpayer(s) Name(s):

8. General Income/Deductions
 If you answer "yes" to any of the following, please enclose slips and supporting documents with this checklist

Employment income or taxable benefits not shown on the T4 slip?	
Do you have a list of childcare expenses, with receipts, for each child?	
Do you have a list of spousal support payments made or received?	
Do you have a list of deductible employment expenses?	
Is a signed Form T2200 "Declaration of Conditions of Employment" attached?	
Do you have a list of moving expenses paid and for whom?	

Provide the amount paid for union and professional dues, and the names of the organizations:
 (Send us your receipts)

9. Investment Deductions (please attach if available)

Interest paid to earn investment income		Management Fees:		Accounting & Legal Fees:	
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10. Dispositions

Did the taxpayer dispose of property or investments during the year (excluding any residences that were designated as a principal residence at any time in the year)? If so, provide the following details in a separate list. **Do not list if you have a separate gain/loss report**

Description of Property & Quantity	Date Acquired (dd/mm/yy)	Date Disposed (dd/mm/yy)	Sales Proceeds	Cost	Disposal Expenses

Principal Residence:

Did the taxpayer dispose of any property or investments during the year that may be designated as a principal residence at any time in the year? If so, provide the following details in a separate list:

Description of Property	Type	Address



Taxpayer(s) Name(s):

Date Purchased (dd/mm/yy)	
Date Sold (dd/mm/yy)	
Sales Proceeds	
Cost	
Additions to Original Cost	
Disposal Expenses	
If owned prior to 1982, fair market value of property as at December 31, 1981	
If owned prior to 1982, adjusted cost base of property as at December 31, 1981	
Which years was this property designated as a principal residence?	

11. Self-Employment/Business Income

Financial statement(s)/ schedule of revenue and expenses attached? (see Schedule 1 for a suggested template)	
If you used a vehicle for business, please provide the vehicle expenses and both total and business mileage or complete Schedule 3 of the Organizer.	
If you used a portion of your home for business, please provide the home expenses and both total and business square footage or complete Schedule 2 of the Organizer.	
Is a list of all asset additions and disposals (including cars, equipment, etc.) attached?	

12. Rental Income

If you owned rental property, please provide a statement of rental income and expenses or complete Schedule 1 of the Organizer.	
Do you also live in the rental property (in which case no CCA should be claimed)?	

Taxpayer(s) Name(s):

13. RRSP/ Registered Pension Plan (RPP) / First Home Savings Account (FHSA) Contributions	
Receipts for contributions made attached.	
Were any amounts borrowed/repaid during the year to a home buyers' plan or a lifelong learning plan?	
14. Other Credits	
T2202A - Tuition amount for taxpayer?	
T2202A - Tuition amount claimed on transfer from dependents (max \$5,000)?	
TL11A – Tuition and Foreign Schools Certificate	
Receipt or amount for taxpayer's student loan interest?	
Receipts/listing of all medical expenses paid in the year for taxpayer, spouse, and dependent(s)?	
Receipts/listing of all renovation costs to create a secondary unit in your residence so that a qualifying individual (i.e., 65 years or older or an individual over who the age of 18 who is eligible for the disability tax credit) or a family member over the age of 18 can live there.	
Receipts for charitable donations or donations made by way of gifting an item in kind?	
Receipts for political contributions?	
List of eligible teaching supplies purchased (for teachers and early childhood educators only)?	
Information pertaining to the purchase of a new home to claim the first-time home buyer's amount?	
Amount of property taxes/rent paid in the year and name of landlord/municipality?	
15. CRA Information/Correspondence	
Is a copy of any other correspondence from the CRA attached?	
16. Additional Comments	

SCHEDULE 1: PROFESSIONAL BUSINESS INCOME & EXPENSES AND RENTAL INCOME & EXPENSES

Please note: A separate form should be completed for each property and for each business/professional practice. Although we do not require you to provide us with all supporting documentation, it is imperative for you to have adequate and specific documents to support the deductions claimed below as CRA review activity has increased significantly.

	Unincorporated Business Professional Activity	Statement of Real Estate Rentals	HST paid on expenses listed
GROSS REVENUE			
Purchases (cost of sales)			
Advertising			
Meals and entertainment			
Bad debts			
Insurance			
Interest			
Property tax			
Business taxes, fees, licenses, dues, memberships and subscriptions			
Office expenses			
Supplies			
Accounting / legal / other professional fees			
Management and administrative fees			
Rent on business property			
Maintenance and repairs			
Salaries, wages and benefits paid to employees			
Travel			
Telephone and utilities			
Delivery, freight and express			
Motor vehicle (<i>please enter these expenses on Schedule 3 – Auto Expenses for Business Purposes</i>)	<i>Schedule 3</i>		
Other expenses (please specify)			
Capital assets purchased during 2022			
Home office (<i>please enter these expenses on Schedule 2 – Office in the Home Expenses</i>)	<i>Schedule 2</i>		
Address of the office / rental property			
Your ownership percentage of the property			
Personal use percentage or property			
Date of purchase of property			

SCHEDULE 2 - HOME OFFICE EXPENSES

Although we do not require you to provide us with all supporting documentation, it is imperative for you to have adequate and specific documents to support the deductions claimed below as CRA review activity has increased significantly.

	Expense Total (without HST)	HST
Area of home used for business (square feet)		
Total area of home (square feet)		
Heating costs for the year		
Electricity and water costs for the year		
Home insurance premiums paid†		
Maintenance/security costs for the year		
Mortgage <u>interest</u> paid†		
Property taxes paid†		
Rent paid		
Other expenses incurred (please specify)		

† Where an employee earning a salary uses office space in their home, expenses on account of insurance, property taxes and mortgage interest may not be deducted. An employee earning commission income is permitted to deduct insurance and property taxes, but not mortgage interest as long as they receive a signed T2200 form from their employer. Only self-employed individuals can deduct mortgage interest related to an office in the home.



SCHEDULE 3: AUTO EXPENSES FOR BUSINESS PURPOSES

Although we do not require you to provide us with all supporting documentation, it is imperative for you to have adequate and specific documents to support the deductions claimed below as CRA review activity has increased significantly. Please complete and submit with your 2023 tax information, if applicable.

	Expense Total (without HST)	HST
Original cost of the vehicle if not leasing		
Date of purchase of vehicle (include copy of purchase agreement) <i>Please indicate if vehicle is a zero-emission vehicle (battery-electric, plug-in hybrid electric, hydrogen fuel cell), and whether federal grant under the iZEV program had been received.</i>		
Monthly leasing payment if vehicle not owned (include copy of lease agreement)		
Date of commencement of lease and down payment made (if lease agreement is not provided)		
Number of kilometers driven for <u>business</u> use†		
<u>Total</u> number of kilometers driven in 2023		
Total fuel costs for the year		
Loan <u>interest</u> paid in the year if car is financed		
Insurance paid		
License and registration fees		
Total cost of repairs and maintenance		
Parking and other costs, if applicable		
Rebates, allowances, and reimbursements received which were <u>not</u> included in your income		

† Canada Revenue Agency considers that the distance travelled to/from the office of your employer/place of business is personal in nature, not business (unless the trip included a business-related stopover).

Date:

Client Name &
Address

RE: Engagement Letter

We appreciate the opportunity to work with you and to advise you regarding your personal income taxes. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements.

We will prepare your 2023 Canadian Federal and Provincial (if applicable) personal income tax return from information which you will provide us. We will rely on you to ensure that the information you provide to us will be complete and accurate. We will not audit or otherwise verify the data you submit, although we may need to ask you for clarification regarding some of the information. We will provide you with questionnaires and/or worksheets to guide you in gathering the necessary information for us. Your use of these forms will also assist us in keeping our fees to a minimum.

Your Responsibilities:

1. You should retain all documents, cancelled cheques and other data that form the basis of your income and deductions. These may be necessary to prove the accuracy and completeness of the returns to the taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them/discuss them with us (if e-filed) carefully before you sign them/ we e-file them.
2. Please ensure the Personal Tax Organizer is completed to include all relevant personal tax information. A response to Section 6 – Foreign Reporting and Section 7- Underused Housing Tax Credit is mandatory. Please sign the Organizer and return it to us.
3. It is your responsibility to provide complete and accurate information including values used in election forms and other prescribed information forms. If you will be filing an election that includes the value of property, we shall rely on you for the accuracy and completeness of any valuation. We, as accountants, are not responsible for the valuation or values attributed in prescribed elections. The Canada Revenue Agency ("CRA") may review the election and assess different values to the property than those included in the election. This difference may result in additional taxes being assessed along with adjustments to the tax cost base of the asset being elected on.

Our work, in connection with the preparation of your income tax returns, does not include any procedures designed to discover irregularities, should any exist. We will render such accounting and bookkeeping assistance, as we find it necessary for the preparation of your income tax returns.

CRA Reviews

Your returns may be selected for review by the CRA. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such examination, we will be available, upon request, to represent you and we will render invoices for the time and expenses incurred.



Penalties

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us. You will have the ultimate responsibility (and will be required to reimburse us) for any penalties that may be imposed upon us as a consequence of our preparing your tax returns based upon the information that you have supplied to us.

Client Representation and Indemnity

You should also be aware that CRA audit procedures will almost always include questions on bartering transactions, on deductions that require strict documentation such as travel and entertainment expenses for business, and on mileage logs and receipts for business usage of automobiles and computers. In preparing your return, we will rely upon your representations. You will indemnify Segal GCSE LLP and its employees and hold them harmless from any claims, liabilities, losses, or costs arising in circumstances where there has been a knowing misrepresentation by those providing information to us with respect to your personal tax return, regardless of whether such person was acting in your best interest.

Fees

Our fee for these services will be based upon either the amount agreed upon or on the time required to provide the above services plus HST and out-of-pocket expenses and an allocation of office charges in support of our services including computer usage and telephone. All invoices are due and payable upon presentation. Interest at 1% per month will be charged on overdue accounts. The arrangements outlined in this letter will continue in effect from year to year unless changed by us. If the foregoing fairly sets forth your understanding, please sign this letter in the space(s) indicated and email, mail or fax this document to our office.

Thank you for this opportunity to work with you.

Yours truly,

Segal GCSE LLP, Chartered Professional Accountants

Please sign:

Please sign:

Please sign:

Please sign:

Date
(dd/mm/yy):

For multiple digital signatures, click "signature" again to clear and add additional signatures.

Note - If this engagement includes other members of your immediate family under age 18, please print their names above; you may sign for minor children.