

INDIVIDUAL INCOME TAX ORGANIZER 2017

This organizer is designed to help you gather the necessary information to prepare your personal income tax return. If you need further help, please contact Craig M. Gutwald, CPA, CA, at (250) 365-0434 or craig.gutwald@gutwald.ca

NAME: _____ DAYTIME PHONE: _____

EMAIL: _____ EVENING PHONE: _____

PERSONAL INFORMATION

QUESTIONS	YES	NO	INFORMATION REQUIRED IF "YES"
1. Has your basic information changed from 2016?	<input type="checkbox"/>	<input type="checkbox"/>	Details of <u>new name, address etc.</u>
2. Do you authorize the Canada Revenue Agency (CRA) to provide your name, address and date of birth to Elections Canada ?	<input type="checkbox"/>	<input type="checkbox"/>	Only applicable if you are a Canadian citizen
3. Do you have any children who were born in 2017?	<input type="checkbox"/>	<input type="checkbox"/>	Names, social insurance numbers, dates of birth and income details of who claims child amounts for income tax purposes.
4. Did you get married or enter into a common-law relationship in 2017?	<input type="checkbox"/>	<input type="checkbox"/>	Name, date of marriage, social insurance number, date of birth of your spouse or common-law partner. Also date of event. Note common-law for personal income tax reporting occurs <u>on the one year anniversary date</u> of commencing to live together continuously for 12 months. Note make sure that if your marital status changes in the year that you file an RC65 Marital Status Change form.
5. Are we preparing your spouse or common-law partner's 2017 tax return? Was your spouse or common-law spouse self-employed in 2017?	<input type="checkbox"/>	<input type="checkbox"/>	If no, indicate amount of your spouse or common-law partner's name, SIN, birthdate, net income Line 236, the amount of UCCB income they claimed on their tax return, and any UCCB repayments, also whether your spouse is self employed.
6. Were you separated or divorced in 2017?	<input type="checkbox"/>	<input type="checkbox"/>	Date of separation.
7. Did you become a Canadian resident in 2017?	<input type="checkbox"/>	<input type="checkbox"/>	Date of entry. Need details of assets and fair market values on that date.
8. Did you cease to be a Canadian resident in 2017?	<input type="checkbox"/>	<input type="checkbox"/>	Date of departure and did you file T1161 reporting all assets – do you need to do a NR73 (determination of residence?)

9. Are **other persons dependent upon you** because of their age or disability? Names, addresses, social insurance numbers, date of birth, details of infirmities and income information. Disability Certificate/ or letter from doctor with details of infirmity – duration – when started. Confirmation that they live with you.
10. Did you dispose of your principal residence in 2017? Please provide lawyers statement of adjustments for the original purchase and the sale.

INCOME

QUESTIONS	YES	NO	INFORMATION REQUIRED IF “YES”
1. Did you have employment income ?	<input type="checkbox"/>	<input type="checkbox"/>	T4's and details of benefits from employment.
If you are a teacher or teaching assistant and volunteer for school coaching activities in excess of 10 hrs per year you may qualify for the new coaching tax credit?	<input type="checkbox"/>	<input type="checkbox"/>	Please consult the BC Government website for more details that you may need in order to claim this new credit which is available for 2017 personal taxes.
2. Did you receive pension income or withdraw money from an RRSP or RIF ?			T4A (OAS), T4A(P), T4A, T4RSP, T4RIF slips, etc.
Are you interested in pension splitting?	<input type="checkbox"/>	<input type="checkbox"/>	Confirm please.
3. Did you receive employment insurance benefits ?	<input type="checkbox"/>	<input type="checkbox"/>	T4E slips – if you applied online – you may need to download your T4E from online.
4. Did you receive interest, dividends or royalties ?	<input type="checkbox"/>	<input type="checkbox"/>	T5, T3 slips, confirmation letters or receipts.
5. Did you own units of an income trust, mutual fund or similar investment ?	<input type="checkbox"/>	<input type="checkbox"/>	Provide details of cost of the investment as well as T3 slip (Return of Capital distributions are not income but reduce cost base)
6. Did you earn income from compound or foreign investments ?	<input type="checkbox"/>	<input type="checkbox"/>	Details of income earned in year or foreign tax paid. US accrued interest differently than Canada (accrual vs. paid)
7. Did you dispose of a T-Bill ?	<input type="checkbox"/>	<input type="checkbox"/>	T5008 slips. (see page 9)
8. Did you redeem Canada Savings Bonds ?	<input type="checkbox"/>	<input type="checkbox"/>	T600 slips.
9. Did you receive or pay spousal or child support ?	<input type="checkbox"/>	<input type="checkbox"/>	Please provide details of all child support payments and all spousal support payments made (with cancelled cheques or receipt signed by spouse) . If you received support payments please provide a listing and all details. We will also require a copy of relevant agreement/court orders and any amendments.

- | | | |
|---|--|---|
| <p>10. Did you dispose of shares, bonds, real estate or other properties?</p> | | <p>Details or original cost, selling price and cost of disposition. Please provide transaction dates. (see page 12)</p> |
| <p>11. Did you own any limited partnership interests?</p> | <p><input type="checkbox"/> <input type="checkbox"/></p> | <p>Details of original investment, income/loss allocations, contributions/distribution and T5013 slips.</p> |
| <p>12. Did you own any tax shelters?</p> | <p><input type="checkbox"/> <input type="checkbox"/></p> | <p>Tax shelter name and identification number, purchase date, etc.</p> |
| <p>13. Did you own a rental property?</p> | <p><input type="checkbox"/> <input type="checkbox"/></p> | <p>Address of property, original cost and details of income and expenses (including taxes, mortgage interest, repairs, insurance, utilities, advertising). Please also provide prior year's rental schedules with details of any Capital Cost Allowance Claimed previously and the UCC balance available for carry forward.</p> |
| <p>14. Did you earn self-employed income?</p> | <p><input type="checkbox"/> <input type="checkbox"/></p> | <p>Details of income and expenses. Information on whether you prepare own GST/HST filing. Are you affected by PST?</p> |
| <p>15. Did you use a portion of your home to run your business? (needs to be exclusive space that is used for meeting customers, maintaining records etc). Note this list will partially apply also if you had a home office for employment purposes.</p> | <p><input type="checkbox"/> <input type="checkbox"/></p> | <p>Please provide the following information:
 % of Home used for business _____
 Rent paid (if not owned) _____
 Total Heat/Electricity paid _____
 House insurance _____
 Repairs & Maintenance _____
 Mortgage Interest _____
 Property Taxes _____
 Other utilities, etc _____</p> |

16. Did you use your own vehicle in your business. Please note that CRA requires taxpayers to maintain a log of their mileage for business and/or employment purposes.
 Total kilometres driven in the year _____
 Kilometres driven for business/empl _____
 Total expenses for your vehicle in the yr:
 Gas and oil: \$ _____
 Repairs and maintenance \$ _____
 Parking \$ _____
 Auto insurance \$ _____
 Interest paid on auto loan \$ _____
 Lease payments on car \$ _____
 If you purchased or leased a new automobile in the year provide the purchase or lease document. If you disposed your vehicle provide details.
 If you previously owned your vehicle, provide the UCC or the estimated FMV of the vehicle that you are now using for the business.
17. Did you use your own vehicle for employment? You will require a T2200 signed by your employer – please provide this form to us or request that we provide a blank form to submit to your employer. Also provide the information noted in the point above for business.
18. In your self employed earnings – did you earn income from the internet or websites? Provide details of revenue from each of the top 5 websites that you earn income from directly for your self employment?
19. Did you receive **any other income**? Details of prizes, bursaries, tips, director's fees, etc. usually on T4A's
20. Did you receive **worker's compensation, social assistance payments or net federal supplements**? T5007 slips.

DEDUCTIONS/CREDITS

QUESTIONS	YES	NO	INFORMATION REQUIRED IF "YES"
1. Did you contribute to an RRSP ?	<input type="checkbox"/>	<input type="checkbox"/>	RRSP receipts.
2. Did you make a withdrawal/repayment under the Home Buyer's or Life Long Learning Plans ?	<input type="checkbox"/>	<input type="checkbox"/>	Details of repayment and a copy of the CRA HBP or LLP statement.
3. Did you pay professional, union or similar dues ?	<input type="checkbox"/>	<input type="checkbox"/>	Receipts.
4. Did you incur childcare expenses?	<input type="checkbox"/>	<input type="checkbox"/>	Details of daycare, camp, babysitting costs, name and social insurance number of babysitter. (See page 13)
5. Did your children participate in fitness programs which may qualify for the \$500 Fitness Tax Credit per child or arts programs that qualify for \$500 Arts Tax Credit.	<input type="checkbox"/>	<input type="checkbox"/>	Provide copies of letter from organization stating the participant, course and amounts paid.
6. Did you move during 2017 a distance of more than 40km's closer to your new place of employment or business?	<input type="checkbox"/>	<input type="checkbox"/>	Details of expenses incurred and distance from old/new residence to new workplace/school. Copies of all receipts, statements of adjustment for real estate. We also require the address of your new employer, your old address and your new address as well as the date of the move and the starting date of employment or business.
7. Did you have any new or outstanding loans that were incurred for investment or business purposes?	<input type="checkbox"/>	<input type="checkbox"/>	Information on purpose of loan and interest paid.
8. For any previous investment loan or personal line of credit – was additional debt added to this during the year that was considered personal debt and not investment debt? Or was the debt fully or partially paid down in the year?	<input type="checkbox"/>	<input type="checkbox"/>	We will require full details of any additional loans (and the purpose) as well as any repayments. This will affect the % of interest that may be claimed as a deduction.
9. Did you incur accounting, investment counsel or management fees – excluding RRSP, RRIF or TFSA fees ?	<input type="checkbox"/>	<input type="checkbox"/>	Indicate amounts paid \$_____.
10. Did you incur employment expenses ?	<input type="checkbox"/>	<input type="checkbox"/>	For automobiles see section above. For any other employment expenses please provide a listing of eligible expenses. and form T2200.
11. Were you or your dependents enrolled in full/part-time attendance at university ?	<input type="checkbox"/>	<input type="checkbox"/>	T2202 slips. (Please have the dependent sign the back of the form or form TL11A for a foreign university.) We need a copy of the student's income tax return.

12. Did you or your dependent pay interest on a **student loan**? Details.
13. Did you make any **charitable or political contributions**? Official receipts. Advise us if you made the donation by donating publicly-traded securities. Also please let us know if this is the first Charitable Donation in the past 5 years.
14. Did you incur any **medical or attendant care expenses** for you or a dependent? In addition – adoption expenses qualify for a non-refundable tax credit. Medical receipts including private health and dental plans and details of attendant care. (cosmetic reasons will not qualify as medical expense (eg elective plastic surgery). Note that in-vitro fertility program is an eligible medical expense. Link to eligible medical expenses <http://www.cra-arc.gc.ca/medical/>
15. Did you pay a full-time attendant? Provide name and address of attendant and the amount paid.
16. Does someone in your family have a severe and prolonged mental or physical impairment? Obtain a disability tax credit certificate signed by a qualified medical practitioner. (T2201 form)
17. Did you complete an adoption during 2017? If so, eligible **adoption expenses** up to \$15,670 qualify for a non-refundable tax credit. Provide details of adoption period and receipts for adoption expenses.
18. Did you, your spouse or children under 19 on December 31, 2017 purchase public transit passes? Provide evidence of the purchase of public transit passes purchased up to June 30 (monthly, annual (some 5 day passes may also qualify if they add up to 20 days in one month)
19. Were you a volunteer firefighter or volunteer search and rescue person in 2017 **and** spent more than 200 hours? Did you receive a tax free allowance? Please provide a confirmation from your organization that you spent over 200 hours and did not receive a tax free allowance allows you to claim an income tax credit.
20. Did you live on a permanent basis in a “prescribed northern or intermediate zone” for a continuous period of at least 6 consecutive months? You may be eligible for the Northern Residents Deductions. Provide your physical address that you lived in the prescribed zone AND start date and end date (if applicable) of your residency. Also, please confirm whether anyone who lived with you may have already claimed this Basic residency amount”.
21. If you qualified for the Northern Residents Basic Deduction - AND – you received a taxable benefit for travel expenses from your employer (as reported on your T4) you may be able to claim a deduction for actual travel expenses incurred. Please provide: Dates of travel, purpose, duration of travel days AND the **cost of the lowest return airfare available** at the time of the trip between the airport closest to your residence AND the **nearest designated city**. _____
Summary of total travel expenses with supporting receipts _____

MISCELLANEOUS

QUESTIONS	YES	NO	INFORMATION REQUIRED IF "YES"
1. Did you pay income tax installments ?	<input type="checkbox"/>	<input type="checkbox"/>	Details of payments and a copy of CRA statement of account.
2. Were you assessed for 2016 or reassessed for any preceding year in 2017?	<input type="checkbox"/>	<input type="checkbox"/>	Copies of all assessment notices dated in 2017 or 2018 (include all pages received).
3. Did you purchase a home in 2017 and neither you nor your spouse owned a home in the past 5 years?	<input type="checkbox"/>	<input type="checkbox"/>	Provide purchase document. You may be entitled to a federal tax
4. Did you buy or sell your home in 2017? Was this designated as a principal residence for all years of ownership? _____	<input type="checkbox"/>	<input type="checkbox"/>	Provide statement of adjustments and related support and if sold, also provide the details for the original purchase including acres of land.
5. Did you change your principal residence to a rental (**Need to file an election) or did you change your rental to a principal residence in the year.	<input type="checkbox"/>	<input type="checkbox"/>	Provide details and dates – if you miss filing a Section 45(2) election a late filed penalty will apply.
6. Did you incur costs renovating your home to enable an individual over 65 to remain living in your home? See details pg 11	<input type="checkbox"/>	<input type="checkbox"/>	Need receipts, details of individual over 65 and the improvements made on your home.
7. Do you have an online account with CRA (Canada Revenue Agency). This allows you to view details of your account online. New in 2015, you can now register your email with CRA and will receive notifications that CRA has uploaded correspondence such as Notices of Assessment and letters to your online account.	<input type="checkbox"/>	<input type="checkbox"/>	Go to the CRA website to enroll in your online personal tax account. Caution: if you choose to receive mail from CRA electronically, then CRA will no longer use the regular paper mail system to correspond with you.
8. Are you a US citizen or do you hold a Green Card?	<input type="checkbox"/>	<input type="checkbox"/>	You need to be aware that you may have reporting requirements in the US. Consult a US CPA or tax advisor.
9. As a Canadian, do you spend a significant amount of time in the US even for simply picking up mail, shopping or filling up gas? Significant would mean on average 120 days per year as well as 31 consecutive days or more in the US in the current year then you may wish to seek US tax advice.	<input type="checkbox"/>	<input type="checkbox"/>	You need to be aware that you may have reporting requirements in the US. Consult a US CPA or tax advisor.

10. Do you own "foreign property" with cost exceeding \$100,000? (Shares of US Companies, Foreign bank accounts, foreign real estate etc) Refer to **Foreign Property Reporting Organizer** on **page 9** for more details. Foreign reporting is a separate reporting on T1135 form and is due April 30, 2018.
11. After 1995, did you transfer funds or property to a non-resident trust? Please provide full details of transfers and the T1141 form is due by April 30, 2018. Refer to **Foreign Reporting Organizer**.
12. After 1995, did you receive funds or property from , or been indebted to, a non-resident trust in which you had or will have absolute or conditional rights as a beneficiary, either directly or indirectly? Please provide full details and the T1142 form is due by April 30, 2018 Refer to **Foreign Reporting Organizer**.
13. After 1995, did you own more than a 10% interest in a foreign affiliate corporation and/or non-resident trust? Please provide full details of ownership the T1134 form is due by March 31, 2018. Refer to **Foreign Reporting Organizer**.

FOREIGN PROPERTY REPORTING ORGANIZER

If you check any of the boxes below, you may have an obligation to file an information return with the CRA. If you require assistance in answering these questions, please contact our office so that we may determine if you have any reporting obligations and, if so, what information must be reported.

There are severe penalties for failing to comply with these foreign reporting rules.

- Did you at any time in 2017 own or have an interest in specified foreign property with a cost totaling more than \$100,000 (CDN)? Funds held in a foreign bank account, shares of a foreign corporation held in either Canadian or foreign brokerage accounts and foreign rental property are some common examples. The due date for form T1135 is the same date as the taxpayer's regular income tax return. (April 30th or June 15th if taxpayer or spouse is self-employed)

Please provide us with a detailed listing of investments, the country code of the investment, their highest adjusted costs in Canadian dollars (converted at the time of purchase) at any point in the year, the adjusted cost at the end of the year (December 31, 2017), all income earned on each investment in the year, any gain or loss on disposition of the investment in the year.

Note if you have a brokerage account with significant foreign content (outside your RRSP) then you have the option to provide these investment in summary form by country code using the Maximum fair market value at any time in the year and the fair market value at the end of the year (instead of reporting adjusted cost base). This reporting option is only available if the broker is a Canadian registered securities dealer or Canadian trust company.

- Did you at any time transfer or lend any property to a foreign trust? The due date for form T1141 is the same date as the taxpayer's regular income tax return.
- Did you at any time in 2017 receive distributions or obtain a loan from a foreign trust? The due date for form T1142 is the same date as the taxpayer's regular income tax return.
- Did you, or you together with family members, have a 10% (or more) interest in a non-resident corporation or trust? The due date for forms T1134A and T1134B is 15 months after the taxpayer's regular income tax return.
- In the course of your business during 2017, if you have transactions in excess of \$1 million with non-arm's length, non-resident persons? The due date for form T106 is the same date as the taxpayer's regular income tax return.

If you have an obligation to file an information return, please complete the T1135 Declaration with respect to Foreign Assets.

EMPLOYMENT AND COMMISSION EXPENSES

Do you have a form T2200 "Declaration of Conditions of Employment" signed by your employer?

Yes _____ No _____

If yes, please attach. If no, you and your employer must complete form T2200 in order to claim employment expenses. These forms are available from this office or CRA.

AUTOMOBILE EXPENSES

Unreimbursed automobile expenses incurred in the course of employment (transportation to and from your principal place of employment is not included).

Original cost		\$ _____
Date purchased/leased		\$ _____
Undepreciated capital cost of car at beginning of year		\$ _____
Cost of additions		\$ _____
Proceeds of dispositions		\$ _____
Amount reimbursed		\$ _____
Expenses:		
Lease costs (include down-payment and fair market value of car at time of lease)		\$ _____
Interest		\$ _____
Gas and oil		\$ _____
Repairs and maintenance		\$ _____
Insurance		\$ _____
Other (license, washing, parking, auto club)		\$ _____
Business use of automobile during year		
# of kilometers driven for business	_____	
# of total kilometers driven	_____	

OTHER EXPENSES

Provide the following details for expenses that have not been reimbursed:

Accounting and legal		\$ _____
Advertising and Promotion		\$ _____
Entertainment		\$ _____
Licenses		\$ _____
Meals and Lodging		\$ _____
Salaries		\$ _____
Supplies		\$ _____
Other (please detail)		\$ _____

If you wish to claim the employee GST rebate, please provide us with your employer's GST registration number.

INTEREST AND CARRYING CHARGES

Only the portion of interest and other carrying charges related to investment income should be entered here. CRA may require confirmation from the lending institution of the amount of interest paid in 2016. Please provide us with written confirmation of this amount.

Please segregate interest paid on money borrowed to acquire an interest in a limited partnership or a partnership in which you are not an active partner.

Name of Lender	Reason for Loan	Amount \$
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Investment counseling		_____
Accounting fees		_____
Management or safe custody fees		_____
Other (please give details)		_____

SCHEDULE OF T-BILL INTEREST

Date Sold (A)	Amount Received (B)	Date Bought (C)	Amount Paid (D)	Interest (E)=(B-D)

SCHEDULE OF CAPITAL GAINS/(LOSSES) FOR 2017 SALES

No. of Shares/ Units (A)	Description of Property (B)	Year Bought (C)	Selling Price (note 1) (D)	Cost Base (notes 2 to 4) (E)	Selling Costs (F)	Gain/(Loss) (G)=(D-E-F)

Notes:

1. If you have not received all of your proceeds in the current year, please provide us with details of amounts still receivable so that we may claim a reserve to defer any capital gains tax permitted.
2. Commissions charged on the purchase of securities should be included in the determination of cost base.
3. For identical shares purchased after 1971, the cost base per share is determined by using the weighted-average method.
4. For shares purchased before 1972, the cost base per share is determined by using the median value of the weighted-average original cost, V-day value and current sales price.

SCHEDULE OF CHILD CARE EXPENSES
(Attach receipts)

Child: _____ Child: _____ Child: _____ Child: _____

List of expenses

	\$	\$	\$	\$
Nanny Name: _____ _____				
SIN: _____				
Other child care (Name of Organization) _____ _____ _____				

Total	\$	\$	\$	\$
	_____	_____	_____	_____

Expenses must be for a child 16 years of age or younger at the end of the year. Qualifying expenses include nanny wages, employer (CPP/EI/Workers' Compensation/Employer Health Tax, agency fees, day care, camp fees and drop-in programs. **Please note that recent tax cases have denied lessons which don't necessarily constitute "day care" and are more specialize (i.e. ballet, swimming, tennis, skating, gymnastics, piano and equestrian) as non-qualifying child care expenses, however these expenses may qualify for fitness or arts tax credits.**

THE BC SENIORS (OVER 65 YRS OLD) HOME RENOVATION TAX CREDIT (BC-65-HRTC)

What is the BC-65-HRTC?

The BC-65-HRTC is a refundable tax credit for the cost of permanent home renovations, providing individuals aged 65 or older with increased independence and the flexibility to live in their own homes longer. The credit is equal to 10% of eligible renovation or alteration expenditures a senior incurs (or if someone lives with a senior, incurs) to a maximum of \$10,000 in expenses and \$1,000 or refundable tax credit. For example – if you incur \$6,000 in eligible expenditures, you will be entitled to a credit of \$600 (ie (\$6,000 x 10%). If you incur more than \$10,000 your credit is capped at \$1,000. The program is for expenditures after April 1, 2014.

Who can claim the HRTC?

You can claim the BC-65-HRTC if you are a BC resident on December 31st and you are a senior over 65 yrs old or a family member living with a senior. The maximum eligible expenses per residence is \$10,000 (resulting in a credit of \$1,000) but the amount can be shared. Please note that the maximum claim per year is \$10,000 (for example if the individual owns 2 residences).

What are Eligible Expenditures?

The renovation or alteration must help a senior with an impairment by improving access to the home or land, improving mobility and functions within the home or land, or reducing the risk of harm within the home or land.

Eligible

- Bathtubs – walk in
- Counters/cupboards – lower existing ones
- Counters/cupboards – installing adjustable on
- Door locks that are easy to operate
- Doors that are widened for passage
- Flooring – non-slip or to allow the use of walkers
- General reno costs – necessary to enable access for seniors to first floor or secondary suites
- Grab bars and related reinforcements in bathroom
- Hand-held showers on adjustable rods or high/low mounting brackets
- Hand rails in corridors
- Lever handles on doors and taps, instead of knobs
- Light fixtures throughout the home and exterior entrances
- Light switches and electrical outlets placed in accessible locations
- Lighting – motion activated
- Pull-out shelves under counter to enable work from seated position
- Showers – wheel in
- Sinks – alterations to allow use from a seated position and insulation or any hot water pipes
- Taps – hands-free
- Taps – relocation to front or side for easier access
- Toilets – raised
- Wheelchair ramps, stair/wheelchair lifts and elevators
- Swing clear hinges on doors to widen doorways

Ineligible

- Routine repairs and maintenance
- Appliances – all appliances including those with front located controls, side swing ovens, furnaces or heat pumps etc
- Electronics (home-entertainment)
- Aesthetic enhancements – such as landscaping or decorating
- Fire extinguishers, smoke alarms, carbon monoxide detectors
- Flooring (regular) installation
- General maintenance – such as plumbing or electrical repairs
- Heating or air conditioning system installations
- Home medical monitoring equipment
- Home security (anti-burglary) equipment
- Insulation replacement
- Roof repairs/Window installation
- Services such as: - Home care services, housekeeping services, outdoor maintenance and gardening services, security or medical monitoring services
- Vehicles adapted for people with mobility limitations
- Walkers/Wheelchairs

SUPPORTING YOUR claim of the BC-65-HRTC?

Every receipt must be clearly documented (please attach separate paper and add your notes and documentation) as to

- what the purpose of the cost/expense is and please ensure it meets the criteria listed above and is not an ineligible expense
- attach a blank paper with your notes to each receipt identifying the purpose
- the residence related to the expense needs to be included in this attached note
- who is claiming the expense needs to be attached to the receipt
- the name of the vendor/contractor,
- the date when the goods were purchased and paid for
- each receipt must include an HST/GST registrants number on it and if it is missing please contact the supplier and include this information clearly on the invoice/receipt or attached sheet of paper

Please note that Canada Revenue Agency is requesting that the BC-65-HRTC package be kept by you, the taxpayer, with your tax filing and you may be asked to submit your support some time after filing your income tax return or subsequent years. Keep all documents for a minimum of seven (7) years.

Please consult the CRA [Underground Economy](http://www.cra-arc.gc.ca/gncy/lrt/ndrgrnd-eng.html) web page (<http://www.cra-arc.gc.ca/gncy/lrt/ndrgrnd-eng.html>) for tips to protect yourself when hiring a contractor. In addition, if you need to verify whether someone is registered for GST/HST, please consult the [GST/HST Registry](http://www.cra-arc.gc.ca/esrvc-srvce/tx/bsnss/gsthstrgstry/menu-eng.html) (<http://www.cra-arc.gc.ca/esrvc-srvce/tx/bsnss/gsthstrgstry/menu-eng.html>)

DISCLAIMER – Although Craig M, Gutwald Inc. will do its utmost to determine whether an invoice that you submit for your income tax return is eligible, it is not the auditor of the expenses and Canada Revenue Agency may challenge the claim based on their determination of the purpose of the expense. Should this occur, you may wish to object to this determination. If you are unsuccessful you will need to repay the refunded tax and will be charged interest at the government rates.

Maximize Your Savings!

Some renovation expenditures may also qualify for a medical expense tax credit if the changes made are specifically to allow access to and/or improve mobility or functioning within the home for a disabled person. In some instances renovations that increase the value of a home while also improving mobility (like adding hardwood flooring instead of laminate or linoleum) may not be eligible.

Completing the BC-65-HRTC spreadsheet will save time on the preparation of your tax return.