

CUSIMANO

PROFESSIONAL CORPORATION

2008 INCOME TAX CHECKLIST

E-FILE? _____ **Yes** _____ **No**

ARE YOU A CANADIAN CITIZEN? _____ **Yes** _____ **No**

ELECTIONS CANADA? _____ **N/A** (IF ANSWERED 'NO' TO ABOVE QUESTION) _____ **Yes** _____ **No**

Do you authorize Canada Revenue Agency to release your name, address and birth date to Elections Canada?

FOREIGN PROPERTY GREATER THAN \$100,000 CDN? _____ **Yes** _____ **No**
(IF YES, PLEASE PROVIDE DETAILS)

DIRECT DEPOSIT? _____ **Yes** _____ **No** _____ **UNCHANGED FROM 2007**

Do you want your refund deposited direct to your bank account? *If yes, attach a "VOID" cheque.*

TAXPAYER'S INFORMATION:

SOCIAL INSURANCE NUMBER: _____ DATE OF BIRTH: _____ / _____ / _____
YYYY/MM/DD

NAME: DR./MR./MRS./MS./MISS: _____

YOUR E-MAIL ADDRESS(ES): _____

*** NEW CLIENTS COMPLETE SECTION BELOW ***

** EXISTING CLIENTS COMPLETE SECTION BELOW ONLY IF CHANGED FROM LAST YEAR **

NEW CLIENTS: We require your income tax return from last year, as well as your CRA Tax Assessment.
(This applies to yourself and spouse, if applicable).

ADDRESS: _____

TELEPHONE NUMBER: () _____ (RES) _____ () _____ (BUS) _____

MARITAL STATUS ON DECEMBER 31:	SINGLE	()	WIDOWED	()
	MARRIED	()	SEPARATED	()
	COMMON-LAW	()	DIVORCED	()

**IF YOUR STATUS HAS CHANGED FROM 2007: DATE OF CHANGE: _____ / _____ / _____
YYYY/MM/DD

SPOUSAL INFORMATION:

SOCIAL INSURANCE NUMBER: _____ DATE OF BIRTH: _____ / _____ / _____
YYYY/MM/DD

NAME: DR./MR./MRS./MS./MISS: _____

DEPENDANTS' INFORMATION: (SEE PAGE 3)

DEPENDANTS & CHILD CARE EXPENSES**Dependants Information: (For existing clients, only changes from 2007)**

	Y/M/D		(S OR D)		
(1) Name: _____	Date of Birth: _____	Relationship: _____	Income: _____	S.I.N.: _____	
(2) Name: _____	Date of Birth: _____	Relationship: _____	Income: _____	S.I.N.: _____	
(3) Name: _____	Date of Birth: _____	Relationship: _____	Income: _____	S.I.N.: _____	
(4) Name: _____	Date of Birth: _____	Relationship: _____	Income: _____	S.I.N.: _____	

Child Care Expenses: (Attach official receipts)

Expenses include summer/winter camp, after school programs and day care.

ALIMONY / SUPPORT PAYMENTS

	Spousal Support	Name of Payer/Payee	S.I.N. of Payer/Payee	Child Support
Received	\$ _____		- -	\$ _____
Paid	\$ _____		- -	\$ _____

Agreement Date: _____ (Please provide a copy of Agreement / Court Order)

TAX CREDITS (PLEASE SUPPLY OFFICIAL RECEIPTS)(Note: Amounts actually paid from January 1, 2008 to December 31, 2008 only)

		Receipts Attached
1. Property taxes paid	\$ _____	<input type="checkbox"/>
2. Rent paid	\$ _____	<input type="checkbox"/>
3. Monthly Public Transit Passes	\$ _____	<input type="checkbox"/>
4. Children's Fitness Credit	\$ _____	<input type="checkbox"/>

We require official receipts for all of the above items**DISABILITY (INCLUDING IN HOME CARE)****Disability Deduction:**

	Yes	1 ST Year	
Self	_____	_____	
Spouse	_____	_____	Form T929 and/or Form T2201 is required for 1st time filers
Dependant *	_____		* (Includes children, parents, grandparents, siblings)
	Name		

STUDENTS

Tuition fees paid - T2202/T2202A required (<i>To transfer to parent, student <u>must</u> sign back of slip</i>)	\$ _____
# of months in attendance _____	
Student loan interest paid (<i>include statement</i>)	\$ _____
Bursaries or Scholarships received (<i>include T4 slips</i>)	\$ _____
Did you live in residence during any part of 2008? Yes _____ No _____	
(If not, did you pay any rent from January to December 2008? If yes, <u>provide official receipts</u>)	\$ _____

SPECIAL SITUATIONS

SCHEDULES:

(IF REQUIRED, DOWNLOAD FROM OUR WEBSITE AT WWW.CUSIMANO.COM)

1.	BUSINESS SELF-EMPLOYED INCOME:	(BUSINESS)
2.	RENTAL INCOME:	(RENTAL)
3.	HOME OFFICE EXPENSES:	(HOME OFFICE)
4.	BUSINESS USE OF AUTOMOBILE EXPENSES:	(AUTOMOBILE)

DETAILS OF THE SALE OF INVESTMENTS

1. Listing/summary of all investment purchases and sales	ENCLOSED	_____ Yes	_____ No
2. Brokers' Summary of Account Transactions for 2008	ENCLOSED	_____ Yes	_____ No
3. Security Buy & Sell Vouchers	ENCLOSED	_____ Yes	_____ No

UNITED STATES TAXATION

Are you an American Citizen? Yes _____ No _____

Do you have a Green Card? Yes _____ No _____

If you spent more than 183 days in the USA, (as calculated below), you are required to file a U.S. Tax Return:

Days spent in	2008	_____ →		
	2007	_____	x 1/3 =	_____
	2006	_____	x 1/6 =	_____
			Total Days	_____

TAX TIPS – DID YOU KNOW?...

SENIORS:

1. OAS claw back starts when your Net Income exceeds \$64,718.
2. Pension Income Splitting – we will calculate to see if this reduces your taxes.

DONATIONS:

1. Instead of giving cash, consider the donation of a stock which has a capital gain. Giving stocks directly creates an additional capital gain reduction of **100%** of the gain.
2. If you donate to a U.S. charity, the donation is **only** deductible if you have U.S. income.

MEDICAL EXPENSES:

1. The cost of a nursing home, in its entirety, may be deductible as a medical expense however, anyone claiming this will not be eligible for the Disability Tax Credit.

AMERICAN CITIZENS:

1. All U.S. citizens, whether resident in the United States or not, **MUST** file a U.S. Tax Return (Form 1040).