

2025 Personal Income Tax Return Checklist

INFORMATION REQUIRED BUT NOT LIMITED TO, INCLUDES THE FOLLOWING:

1. All information slips such as T3, T4, T4A, T4A(OAS), T4A(P), T4E, T4PS, T4RIF, T4RSP, T4FHSA, T5, T10, T2200, T2202, T101, T1163, T1164, TL11A, B, C and D; T5003, T5007, T5008, T5013, T5018 (Subcontractors), and corresponding provincial slips.

2. Details of income for which no T-slips have been received such as:

- ☐ Other employment income (including any tips or gratuities received, details on stock option plans and Election Form T1212)
- ☐ Business, professional, partnership and rental income (including all amounts received from the sharing economy, such as AirBnB, VRBO, Uber, etc) If internet based, need % of income generated from internet and also web page listings
- ☐ Alimony, separation allowances, child maintenance (including divorce/separation agreement)
- ☐ Pensions, including foreign pensions (certain pension income may be split between spouses)
- ☐ Interest income earned but not yet received (such as amounts from Canada Savings Bonds, Deferred Annuities, Term Deposits, Treasury Bills, Mutual Funds, Strip Bonds, Compound Interest Bonds)
- ☐ Any other income received (eg. director fees, executor fees, etc)
- ☐ Scholarships, fellowships and bursaries

3. Details of other investments such as:

- ☐ Capital gains/losses realized (this may be obtained, in some circumstances, from your investment advisor)
- ☐ Real estate or oil and gas investments – including financial statements
- ☐ Bitcoin or other cryptocurrency transactions
- ☐ Any other investments

4. Details of other expenses such as:

- ☐ Employment related expenses – Provide Form T2200 (Declaration of Conditions of Employment) signed by your employer. This includes home office expenses and labour mobility deductions (construction workers temporary relocation)

- ☐ Business, professional, investment and rental expenses (including capital purchases such as vehicles and equipment)
- ☐ Home office expenses (with respect to professional or other business income)

5. Details and receipts for other deductions and tax credits such as:

- ☐ Moving expenses
- ☐ Child care expenses
- ☐ Alimony, separation allowances, child maintenance (including divorce agreement, support amount paid)
- ☐ Adoption related expenses
- ☐ Fertility treatment and preservation or surrogacy - ***NEW**
- ☐ Interest paid on qualifying student loans
- ☐ Professional dues, union dues
- ☐ Medical expenses for you and dependent person(s) (including travel expenses, with mileage and certain medical related modifications to new or existing home).
- ☐ Charitable donations, political contributions and donations to registered journalism organizations.
- ☐ Tuition fees for both full time and part time courses for you or a dependant – including mandatory ancillary fees, and Forms T2202, TL11A, B, C and D where applicable (note that the federal education and textbook credits were eliminated in 2017). This will also qualify for the Canada Training Credit for individuals aged 25 to 64.
- ☐ Disability supports expenses (speech, sight, hearing, learning aids for impaired individuals and attendant care expenses)
- ☐ Registered Retirement Savings Plan (RRSP) and any other pension plan contributions and withdrawals (including withdrawals and repayments for the Home Buyers Plan and Life Long Learning Plan)
- ☐ Tax Free Home Savings Account (TFHSA) contributions made during the year
- ☐ Tools acquired by tradespersons and eligible apprentice mechanics
- ☐ Home Accessibility Tax Credit – certain expenditures (up to \$20,000) may be eligible for a tax credit in relation to a renovation or alteration of a home for an individual who is eligible for the disability tax credit or is 65 years or older as of December 31, 2025
- ☐ Eligible Educator School Supply Tax Credit – please provide receipts (up to \$1,000) for eligible school supplies purchased during the year. You must be a licensed teacher or early childhood educator.
- ☐ Ontario Trillium Benefits – please provide final property tax bills stamped paid or signed rent receipts from your landlord.

6. Disposition of Principal Residence

(Did you sell your home?) – please provide proceeds of disposition, description of property and the year the property was acquired.

7. Personal Status

– address (if changed from prior year), single, married, common-law, separated, divorced, widowed, if there was a status change in current year, please provide date. If married or common-law – provide spouse/partner's income, S.I.N. and birth date, if we are not preparing your spouse's return.

8. List of dependents/children

– including their incomes and birth dates and SIN.

9. Details on 2025 income tax instalments, or payments of tax.

10. Details of Foreign Property owned at any time in 2025

including cash, stocks, digital currency (such as Bitcoin), trusts, partnerships, real estate, tangible and intangible property, contingent interests, convertible property, etc. Required details include: description of the property, related country, maximum cost in the year, and cost at year-end, income and capital gain/loss for each particular property. For property held in an account with a Canadian securities dealer or Canadian trust company, please provide the country for each investment at each month-end, income or loss on the property, and gain or loss on disposition of the property. Foreign Reporting Verification summaries should be provided by investment advisors.

11. Details of income from, or distributions to, foreign entities

such as foreign affiliates and trusts.

B. Questions to Answer

1. Are you disabled or are any of your dependents disabled? Provide Form T2201 – disability tax credit certificate. The transfer rules allow claims for certain dependent relatives. Persons with disabilities also may receive tax relief for the cost of disability supports (eg. sign language services, talking textbooks, etc.) incurred for the purpose of employment or education.
2. Are you the caregiver for any infirm family members? Did you provide in-home care for a parent or grandparent (including in-laws) 65 years of age or over, or an infirm dependent relative?

3. Are you a first time home buyer in 2025? A federal tax credit based on \$10,000 (@15% = \$1,500) may be available as well as the GST/HST residential property rebate.
4. Have you spent more than 200 hours acting as a volunteer firefighter or search and rescue volunteer in 2025? You may be eligible for a Federal Tax Credit. Provide a letter from the county/municipality attesting to the 200 qualifying hours.
5. Have you renovated your home to create a secondary unit within it to accommodate additional family members. You can claim up to \$50,000 in qualifying expenditures for each renovation completed for a maximum tax credit of \$7,500.