

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

The Personal Tax Organizer is intended to assist you in collecting the information required for us to prepare your personal income tax return. The guide is in no way exhaustive and if you are uncertain about any item, please include a note with your queries so that we may advise you.

**New changes/reminders**

1. Did you sell your principal residence? As of 2016 all principal residence sales are required to be reported each year.
2. Tax credits
  - a. Children arts and fitness tax credits have been eliminated unless you qualify for credits in British Columbia, Manitoba or the Yukon.
  - b. Tax credit for education and textbooks for full-time and part-time students has been eliminated.
  - c. New tax credit for teachers who spend up to \$1,000 of eligible teaching supplies.

**Payments to CRA**

CRA encourages individuals to pay their taxes electronically. Some payment options include the following: (note some options may include a fee charged by the provider)

1. Online banking – CRA account is set up like any other utility bill you pay online through your financial institution.
2. CRA's electronic payment service <https://www.canada.ca/en/revenue-agency/services/e-services/payment-save-time-pay-online.html>
3. Financial institutions – a personalized remittance voucher is required (photocopies will not be accepted). To request a remittance voucher, visit <https://www.canada.ca/en/revenue-agency/services/forms-publications/request-payment-forms-remittance-vouchers.html>
4. Mail – a personalized remittance voucher is required (see #3) or a note stating what the payment is for (eg. 2017 taxes or 2018 instalments). The cheque/money order is payable to the "Receiver General" must include your SIN on both the front and back. Mail to: Canada Revenue Agency, 875 Heron Rd., Ottawa, ON K1A 1B1.

For a full list of payment options, please visit CRA at:

<https://www.canada.ca/en/revenue-agency/services/make-a-payment-canada-revenue-agency.html>

***Note: we cannot be held responsible for delivering payments to CRA on your behalf.***

**Instructions**

Where an item is applicable, please put an "✓" in the designated box and attach the required information/slips/receipt(s) and/or complete the schedule(s) as indicated.

The key areas to fill out are in pages 2-6. The subsequent pages are schedules that may or may not be relevant to your situation. The organizer states when additional information is required.

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**1. Personal information**

	Name	SIN	Date of Birth
Taxpayer			
Spouse/Partner			
Dependents: Name / Relationship			
1.			
2.			
3.			
4.			

If your contact information changed in 2017 OR you are a new client, enter details below:

Address

Apt #	City
Province	Postal Code
Tel: Home	Tel: Office
Tel: Cell	Fax:
Email:	

**Status:**

- Single                     
  Separated                     
  Divorced                     
  Widowed  
 Married\*                     
  Common-law\*                     
  Same-sex partner\*

\* Are you filing your returns jointly?                       Yes                       No

Did your marital status change during the year?                       Yes                       No

Date of marriage or union in 2017                      \_\_\_\_\_

Date of separation or divorce in 2017                      \_\_\_\_\_

Do you or any members of your household have a disability?                       Yes                       No

If yes, do you have a completed Form T2201?                       Yes                       No

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

Did you immigrate to Canada or emigrate from Canada during 2017?  Yes  No  
 If yes, provide date of entry into Canada \_\_\_\_\_ OR date of departure \_\_\_\_\_

Are you a US citizen?  Yes  No

Are you a citizen of another country that requires you to file an income tax return or other tax information?  
 If yes, provide details: \_\_\_\_\_

Did you work outside of Canada in 2017?  
 If yes, provide details: \_\_\_\_\_

Have you set up direct deposit information with CRA in the past?  Yes  No  
 If no, provide the following banking data

Branch number (5 digits) \_\_\_\_\_  
 Institution number (3 digits) \_\_\_\_\_  
 Account Number (maximum 12 digits) \_\_\_\_\_



**\*\*\*\* Please attached void cheque to verify this data**

**2. Change in personal or financial situation during the year**

Did you have any children born during the year?  Yes  No  
 Date of birth in 2017 \_\_\_\_\_

Did you purchase a new home in 2017 as a "first time" buyer?  Yes  No  
*(A "first time" buyer is when neither you nor your spouse owned and lived in another home in the year of the purchase or any of the four preceding years)*

During 2017, did you:  
 Declare bankruptcy?  Yes  No  
 Refinance a business with new or revised debt?  Yes  No  
 Close a bank account or investment account?  Yes  No  
 If yes, provide details: \_\_\_\_\_

Did the taxpayer become deceased during the year?  Yes  No  
 Date of death in 2017 \_\_\_\_\_

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**3. Elections Canada (must be completed by all taxpayers)**

The taxpayer authorizes the CRA to provide their name, address, and date of birth to Elections Canada to update their information on the National Register of Electors.?  Yes  No

**4. Foreign reporting (must be completed by all taxpayers)**

Did the taxpayer own or hold foreign property with a total cost of more than \$100,000CAN at any time during the year?  Yes  No

Did the taxpayer own or hold foreign property with a total cost of more than \$250,000CAN at any time during the year?  Yes  No

At any time in the year, did you transfer to or receive from a foreign trust or a foreign corporation, any property or funds?  Yes  No

At any time in the year, did you own foreign investments/assets costing in aggregate \$100,000 or more?  Yes  No

At any time in the year, did you own foreign investments/assets costing in aggregate \$250,000 or more?  Yes  No

At any time in the year, did you, either alone or together with one or more related persons, own 10% or more of the equity of a foreign corporation?  Yes  No

If you have answered "Yes" to any of the above questions, a foreign reporting information return is required to be filed.

**Foreign property includes:**

1. Shares of foreign corporations;
2. Interests in foreign trusts;
3. Real property (real-estate) outside Canada;
4. Foreign mutual funds;
5. Precious metals held outside Canada;
6. Funds on deposit outside of Canada ie. foreign bank accounts; and
7. Foreign bonds.

**Foreign property does not include:**

1. Personal use property, e.g. Florida Condo;
2. Foreign property held in RRSP, RRIF, TFSA, or Canadian mutual funds; and
3. Shares of foreign Affiliates (T1134).

Failure to file a T1135 or T1134 by the due date can result in substantial penalties ranging from \$25 a day with a minimum penalty of \$100, to a maximum of \$2,500. In the case of gross negligence, the penalty can be as high as \$1,000 a month to a maximum of \$24,000. For T1135's **after 24 months**, the penalty is 5% of the value of the specified property.

## Fruitman Kates LLP

### 2017 Personal Tax Organizer

**T1135 filing requirements:** CRA has changed the form for simplified reporting of assets with a cost of less than \$250,000 CDN and more than \$100,000 CDN (Part A). For individuals with more than \$250,000 CDN in foreign assets, the 2017 form T1135 (Part B) requires taxpayers to disclose the following information for each property including:

- The name of each foreign bank account or investment must be listed;
- The country for the investment;
- The maximum cost in the year and the cost at the end of the year;
- The income or loss for each investment;
- The capital gain or loss on disposition of the investment

Taxpayers' normal reassessment period will be extended by an additional three years should they fail to report their foreign investments correctly or if they did not file on time. This would extend the statute of limitations to six years from the date of assessment.

A taxpayer who held specified foreign property with a Canadian registered securities dealer (as defined in subsection 248(1) of the ITA) or with a Canadian trust company (as determined under paragraph (b) of the definition of restricted financial institution stated in subsection 248(1) of the ITA) can report the aggregate amount of all such property in category 7, "Property held in an account with a Canadian registered securities dealer or a Canadian trust company."

The category 7 table should be completed as follows:

- all of the property held with a particular securities dealer or trust company should be aggregated on a country-by-country basis;
- you can provide aggregate totals per country for each account;
- the maximum fair market value during the year may be based on the maximum month-end fair market value per country for each account.

In spite of the fact that the fair market value is used for this category, the criteria to determine if a taxpayer held foreign property at any time in 2017 with a total value of more than \$100,000 remains based on cost, not the fair market value, pursuant to section 233.3 of the ITA.

Please refer to **Schedule E** for the detail required.

#### 5. Prior year tax return information

Copy of 2016 personal income tax assessment (if not already provided)  Yes  No

Other than the Notice of Assessment for your tax return, did you receive any other correspondence from the Canada Revenue Agency? If yes, please attach.  Yes  No

Are you a new client of the firm?  Yes  No

If so, are tax returns and corresponding Notice of Assessment for the last three (3) years attached?  Yes  No

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**6. Income and expenses (attach corresponding slips and receipts where applicable)**

**Income:**

- T4 - Employee / Commissions remuneration
- T4A – Other employment income
- T4E – Employment insurance & other benefits
- T4PS – Profit sharing plan
- T4A(OAS) – Old age security
- T4A – Pension / Other income
- T4A(P) – CPP / Disability benefits
- T4RIF / T4RSP – RRSP income
- T3 – Trust income
- T5 – Investment / interest income
- T5013 – Partnership income
- T5008 – T-Bill interest
- T600 – Ownership certificates
- Foreign income
- Rental income (complete Schedule A)
- Capital gains (complete Schedule B)
- T2200 - Employment expenses (signed by employer)
- Other employment expenses (complete Schedule C)
- Self-employment income (complete Schedule D )
- Interest on investment loans (enter details below)
- Interest on investment loans (enter details below)

**Deductions:**

- RRSP contribution ( Self and/or  Spouse)
- Did you participate in the Home Buyer's Plan?
- Spousal support paid           \$ \_\_\_\_\_  
Name & address of payee \_\_\_\_\_
- Spousal support received \$ \_\_\_\_\_
- Child support paid \$ \_\_\_\_\_
- Child support received \$ \_\_\_\_\_
- Universal child care benefit
- Child care expenses
- Adoption expenses
- T2202 – Tuition for self/dependent(s)
- Interest on student loan
- Medical expenses
- Charitable donations
- Political contributions
- Annual union professional or like dues
- HST rebate \$ \_\_\_\_\_
- Accounting and/or legal fees
- Transit passes

	Bank	Interest paid	Receipts attached?
1.	_____	\$ _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
2.	_____	\$ _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
3.	_____	\$ _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
4.	_____	\$ _____	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**7. Income tax instalments paid**

Federal (CRA)   \$ \_\_\_\_\_

Quebec   \$ \_\_\_\_\_

**8. Ontario Trillium Benefit**

Please indicate the property tax and/or rent paid in Ontario in 2017

Property tax   \$ \_\_\_\_\_

Rent   \$ \_\_\_\_\_

**9. Schedules (if required)**

Schedule A – Statement of Real Estate Rentals	Page 8
Schedule B – Capital Gains/ (Losses) for 2017 Sales	Page 9
Schedule C – Disposition of a Principal Residence	Page 10
Schedule D – Statement of Employment Expenses	Pages 11-12
Schedule E – Self Employment OR Professional Business Income Statement	Pages 13-15
Schedule F – T1135 Foreign Income Verification Statement	Pages 16-18

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**SCHEDULE A – Statement of Real Estate Rentals**

**Property details:**

Property address: \_\_\_\_\_

Co-owners names and percentage ownership (if any): \_\_\_\_\_

Is this property also used for personal purposes?  Yes  No If yes, what percentage? \_\_\_\_\_%

Are you a HST registrant?  Yes  No

	Total incl HST
<b>Income:</b> Gross rental income	\$ _____
<b>Expenses:</b>	
Advertising	_____
Insurance	_____
Interest	_____
Office expenses	_____
Legal, accounting and other professional fees	_____
Management and administration fees	_____
Maintenance and repairs	_____
Salaries, wages, and benefits (employer's contributions)	_____
Property taxes	_____
Travel	_____
Utilities	_____
Motor vehicle expenses (not including CCA)	_____
Other (please specify):	_____

Description of capital addition(s)	Total Cost
1.	
2.	
3.	
4.	





Fruitman Kates LLP

2017 Personal Tax Organizer

SCHEDULE C - DISPOSITION OF A PRINCIPAL RESIDENCE

Did you dispose of or were you deemed to dispose of your principal residence in 2017? [ ] Yes [ ] No

(A deemed disposition would include a change in use of the principal residence i.e. from a principal residence to a rental property or a deemed disposition on the death of a taxpayer)

Proceeds of Disposition \$ \_\_\_\_\_

Year of Acquisition \_\_\_\_\_

Adjusted Cost Base of the Property \$ \_\_\_\_\_

(Only required if the taxpayer is not using the Principal Residence Exemption to shelter the full gain on the sale)

Address of the Property: \_\_\_\_\_

Did you own other properties during the period of ownership that would have qualified as your principal residence? [ ] Yes [ ] No

(i.e. a cottage or vacation property that you ordinarily inhabited during the period)

Year of Acquisition of the other property \_\_\_\_\_

Adjusted Cost Base of the other Property \$ \_\_\_\_\_

Proceeds of disposition of the other Property if it has been sold \$ \_\_\_\_\_

Estimated Fair Market Value of the other Property if it has not been sold \$ \_\_\_\_\_

Have you ever claimed a Principal Residence Exemption in the past? [ ] Yes [ ] No

If so for what years have you claimed an exemption in the past \_\_\_\_\_

Notes:

- 1. Prior to Dec 31, 1981 spouses could designate one property each as a principal residence;
2. Prior to 1971 tax was not payable on capital gains as such FMV of properties at such time were deemed to be taxpayers cost base.

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**SCHEDULE D – Statement of Employment Expenses (2 pages)**

January 1, 2017 - December 31, 2017  
**(Retain your receipts - Do not attach)**

You may be able to claim certain employment expenses if you have a completed Form T2200 Declaration of Conditions of Employment signed by your employer

Do you have a signed form T2200?    Yes    No

Is your employer registered for HST?    Yes    No

	Total incl HST
<b>Expenses (other than auto):</b>	
Travel expenses:	\$
Food	_____
Lodging expenses	_____
Other travelling expenses	_____
Parking	_____
Supplies:	
Stationery	_____
Telecommunications	_____
Other	_____
Other expenses:	
Salaries paid to a substitute or assistant	_____
Office rent	_____
<b>Expenses incurred to earn commission income only</b>	
Legal and accounting fees other than for recovering a salary or for establishing the right to a salary	_____
Advertising and promotion	_____
Entertainment expenses:	
Food	_____
Tickets and entrance fees	_____
Other	_____
Other expenses:	
Licences	_____
Bonding premiums	_____
Rental of office equipment	_____
Training costs	_____
Travel fare	_____
Other	_____

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**SCHEDULE D – Statement of Employment Expenses (cont.)**

<b>Home office expenses:</b>	
Total square footage of home	sq ft
Total square feet used for home office	sq ft
Heat	\$
Electricity	
Water	
Maintenance	
Insurance (commission employees only)	
Property taxes (commission employees only)	
Rent	
Personal portion (%)	
<b>Auto expenses:</b>	
Total business km driven in 2017 *	km
Total km driven in 2017 *	km
Fuel and oil	\$
Maintenance and repairs	
Insurance	
Licence and registration fees	
Capital cost allowance	
Interest	
Leasing costs	
Other	

**Automobile lease:** Date lease commenced: \_\_\_\_\_ Mfg suggested retail price: \_\_\_\_\_

**Automobile purchase:** Description of vehicle: \_\_\_\_\_

Purchase date: \_\_\_\_\_ Purchase price: \_\_\_\_\_ HST incl. in price \_\_\_\_\_

**Reimbursements/Allowances:** Amount of reimbursements/allowances received from your employer in respect of:

Non-auto expenses \$ \_\_\_\_\_ Auto expenses \$ \_\_\_\_\_

Have these amounts been included in your T4 employment income or professional business income?  Yes  No

**\*Note: CRA is now insisting on a mileage log or they will disallow all automobile expenses. Please ensure that you keep appropriate records of your mileage and base the km drive on the log book.**

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**SCHEDULE E – Self-Employment OR Professional Business Income Statement (2 pages)**

January 1, 2017 - December 31, 2017  
**(Retain your receipts - Do not attach)**

Business name \_\_\_\_\_

Main product/service \_\_\_\_\_

Are you a HST registrant?  Yes  No      Did you complete your HST return?  Yes  No

	Total incl HST
<b>Income:</b>	
Professional income (sales, commissions, fees)	\$ _____
Cost of goods sold	_____
<b>Expenses (other than auto):</b>	
Advertising	_____
Meals and entertainment	_____
Bad debts	_____
Insurance	_____
Interest	_____
Business tax, fees, licences, dues, memberships & subscriptions	_____
Office expenses	_____
Supplies	_____
Legal, accounting & other professional fees	_____
Management & administration fees	_____
Rent	_____
Maintenance & repairs	_____
Salaries (including employer's contributions)	_____
Commissions paid, allowances, bonuses, etc	_____
Property taxes	_____
Moving expenses	_____
Convention expenses	_____
Light, heat & water	_____
Telephone & utilities	_____
Fuel costs (except for motor vehicles)	_____
Deliver, freight & express	_____
Other (please specify): _____	_____
Private health services plan premiums:	_____

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**SCHEDULE E – Self-Employment OR Professional Business Income Statement (cont.)**

	Total incl HST
<b>Home office expenses:</b>	
Total square footage of home	sq ft
Total square feet used for home office	sq ft
Heat	\$
Electricity	
Insurance	
Maintenance	
Mortgage interest	
Property taxes	
Other (please specify)	
<b>Auto expenses:</b>	
Total business km driven in 2017 *	km
Total km driven in 2017 *	km
Fuel and oil	\$
Maintenance and repairs	
Insurance	
Licence and registration fees	
Interest	
Interest with respect to a motor vehicle other than an automobile	
Leasing costs	
Other (please specify)	
Reimbursements/rebates	
Parking fees	

**Automobile lease:** Date lease commenced: \_\_\_\_\_ Mfg suggested retail price: \_\_\_\_\_

**Automobile purchase:** Description of vehicle: \_\_\_\_\_

Purchase date: \_\_\_\_\_ Purchase price: \_\_\_\_\_ HST incl. in price \_\_\_\_\_

**\*Note: CRA is now insisting on a mileage log or they will disallow all automobile expenses. Please ensure that you keep appropriate records of your mileage and base the km drive on the log book.**

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**SCHEDULE E – Self-Employment OR Professional Business Income Statement (cont.)**

How many internet webpages and websites does your business earn income from? \_\_\_\_\_

Provide the main webpage address (es) (also known as URL address (es))

<https://> \_\_\_\_\_

<https://> \_\_\_\_\_

<https://> \_\_\_\_\_

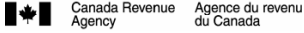
<https://> \_\_\_\_\_

<https://> \_\_\_\_\_

Percentage of gross income generated from the webpages and websites. \_\_\_\_\_ %

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**SCHEDULE F – Foreign Income Verification Statement (3 pages)**



Protected B when completed

**Foreign Income Verification Statement**

**For departmental use.**

- This form must be used for the 2015 and later taxation years.
- Complete and file this form if at any time in the year the total cost amount to the reporting taxpayer of all specified foreign property was more than \$100,000 (Canadian).
- If an election has been made to use a functional currency, state the elected functional currency code.
- See attached instructions for more information about completing this form.

If this is an amended return check this box.

**Identification**

Check (✓) a box to indicate who you are reporting for, and complete the areas that apply

<input type="checkbox"/> Individual	First name	Last name	Initial	Social insurance number	Individual code <input type="checkbox"/> 1 <input type="checkbox"/> 2
<input type="checkbox"/> Corporation	Corporation's name			Business account (BN)	
<input type="checkbox"/> Trust	Trust's name			Account number T	
<input type="checkbox"/> Partnership	Partnership's name	Partnership code <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3		Partnership's account number	

Reporting taxpayer's address

Number	Street		
City	Province or territory	Postal or zip code	Country code
For what taxation year are you filing this form?		From	to
		Year Month Day	Year Month Day

**Check (✓) the appropriate box that applies for the taxation year:**

- If the total cost of all specified foreign property held at any time during the year exceeds \$100,000 but was less than \$250,000, you are required to complete either Part A or Part B;
- If the total cost of all specified foreign property held at any time during the year was \$250,000 or more, you are required to complete Part B.

**Part A: Simplified reporting method**

For each type of property that applies to you, check (✓) the appropriate box.

**Type of property:**

- Funds held outside Canada.....
- Shares of non-resident corporations (other than foreign affiliates).....
- Indebtedness owed by non-resident.....
- Interests in non-resident trusts.....
- Real property outside Canada (other than personal use and real estate used in an active business).....
- Other property outside Canada.....
- Property held in an account with a Canadian registered securities dealer or a Canadian trust company .....

**Country code:**  
 Select the top three countries based on the maximum cost amount of specified foreign property held during the year. Enter the country codes in the boxes below:

--	--	--

**Income from all specified foreign property**     \$ \_\_\_\_\_

**Gain(loss) from the disposition from all specified foreign property**     \$ \_\_\_\_\_



**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**SCHEDULE F – Foreign Income Verification Statement (con't)**

**Part B: Detailed reporting method**

**Categories of specified foreign property**

In each of the tables below, provide the required details of each specified foreign property held at any time during the particular tax year. If you need additional space, please attach a separate sheet of paper using the same format as the tables.

A taxpayer who held specified foreign property with a Canadian registered securities dealer or a Canadian trust company is permitted to report the aggregate amount, on a country by country basis, of all such property in Category 7, *Property held in an account with a Canadian registered securities dealer or a Canadian trust company*. See attached instructions for Category 7 for details as to how to report under this method.

**1. Funds held outside Canada**

Name of bank/other entity holding the funds	Country code	Maximum funds held during the year	Funds held at year end	Income (loss)
<b>Total</b>				

**2. Shares of non-resident corporations (other than foreign affiliates)**

Name of corporation	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
<b>Total</b>					

**3. Indebtedness owed by non-resident**

Description of indebtedness	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
<b>Total</b>					

**4. Interests in non-resident trusts**

Name of trust	Country code	Maximum cost amount during the year	Cost amount at year end	Income received	Capital received	Gain (loss) on disposition
<b>Total</b>						

**5. Real property outside Canada (other than personal use and real estate used in an active business)**

Description of property	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
<b>Total</b>					

**6. Other property outside Canada**

Description of property	Country code	Maximum cost amount during the year	Cost amount at year end	Income (loss)	Gain (loss) on disposition
<b>Total</b>					

**7. Property held in an account with a Canadian registered securities dealer or a Canadian trust company**

Name of registered security dealer/Canadian trust company	Country code	Maximum fair market value during the year	Fair market value at year end	Income (loss)	Gain (loss) on disposition
<b>Total</b>					

**Fruitman Kates LLP**  
**2017 Personal Tax Organizer**

**SCHEDULE F – Foreign Income Verification Statement (con't)**

**Certification**

I certify that the information given on this form is, to my knowledge, correct and complete, and fully discloses the reporting taxpayer's foreign property and related information.		If someone other than the taxpayer or the partnership prepared this form, provide their:	
Print name		Name	
<b>Sign here (It is a serious offence to file a false statement.)</b>		Address	
Position/title			
Telephone number	Date	Postal or zip code	Telephone number