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|---|--|
| Other investment income | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Receipt of alimony/separation payments (name, address), agreement | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Universal child care benefit statement (RC62) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Worker's compensation, social assistance, supplements (T5007) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Old Age Security (T4A OAS) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Canada Pension (T4AP) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Other pensions (T4A) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| RRSP income (T4RSP) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| RRIF income (T4RIF) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Foreign pensions (USA, other) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Statement of Partnership Income (T5013/T5013A) | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Please provide slips or receipts for all items marked as Yes

5. Self-employed

- | | |
|---|---|
| Attach financial statements or complete the attached self-employed business activity checklist | <input type="checkbox"/> Yes <input type="checkbox"/> N/A |
| If, in 2015, you were at least 65 years old but under 70, you received CPP/QPP retirement benefit, you did not earn employment income, do you elect not to pay CPP contributions on self-employed earnings? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

6. Rental Property

- | | |
|---|---|
| Attach rental statement or complete the attached rental activity checklist for each rental property | <input type="checkbox"/> Yes <input type="checkbox"/> N/A |
|---|---|

7. Allowable Deductions/Credits

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|--|--|
| Accounting fees | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Adoption related expenses | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Attendant/care expenses | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| BC Seniors' Home Renovation Tax Credit | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Charitable donation (including donation by way of gifting an item in kind) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| For new client , does your charitable donation qualify for the first-time donor's super credit? To qualify neither you nor your spouse or common law partner has claimed a charitable donation credit in any taxation years after 2007. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Child care expenses (include name, address and SIN # of person providing the child care) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Child fitness credit/arts credit | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Commission/employment expenses (Please complete the attached commission/employment expenses checklist) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Family caregiver amount for dependants with impairment | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| First time home buyer's amount | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Interest expense on investment loans | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Interest paid on qualified student loans | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Investment counsel fees | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Medical expenses | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Moving expenses | <input type="checkbox"/> Yes <input type="checkbox"/> No |

- Payment of alimony/separation payments (name, address and SIN # of recipient) Yes No
- Political donation (B.C. and Federal) Yes No
- Professional membership fees if not reimbursed by your employers Yes No
- Public transit passes Yes No
- RRSP contribution (please include details regarding Home Buyers' Plan withdrawals and repayments and Lifelong Learning Plan repayment) Yes No
- T101 Statement of Resource Expenses Yes No
- Tuition over \$100 for yourself or your child (ensure Form T2202/T2202A is signed by your child on both sides & provide child's line 236 net income for tuition transfer to you) Yes No
- Union dues Yes No
- Volunteer fire-fighters' credit Yes No

Please provide receipts for all items marked as Yes

8. Disposals Resulting in Capital Gains or Losses

Applies to disposals of shares, real estate, bonds, etc. Yes No

If yes, provide the following:

- + Description of asset
- + Selling price, sale date & selling cost
- + Purchase cost & purchase date
- + Details of any previous capital gain exemptions claimed and capital gains elections (February 22, 1994)
- + Capital gains reserves (form T2017)
- + V-Day Value (Dec. 1971), if applicable

Please provide documentation for the above

9. Personal Exemptions

Provide details of spouse's line 236 net income (if applicable) unless we prepare the tax return. Yes No

10. Other

- + Do you wish to start direct deposit or to change account information for your tax refund? Yes No
If "yes", attach a "void" personalized cheque or your branch, institution and account number.
- + Do you have any foreign property, including cash, stocks, real estate, tangible or intangible property, with a combined original cost in excess of \$100,000 Canadian at any time in the year? Please note: shares of a non-resident corporation on deposit with a Canadian broker or shares of a Canadian corporation on deposit with a foreign broker count. Yes No
If yes, please provide details of the foreign property you hold. If the foreign property is held by a broker or financial institution they may provide a specific report with the required information. If they do not provide this report, please provide your investment account statements for the year. Yes No
- + Do you authorize Canada Revenue Agency to provide your name, address and date of birth to Elections Canada to update your information on the National Register of Voters? Yes No

11. What's New for 2015?

The **top tax rates** for BC residents for 2015 are the same as in 2014 - 45.80% on **regular income**, e.g. wages, interest, and rental income, 37.99% on **non-eligible dividends**, 28.68% on eligible dividends and 22.90% on capital gains. These rates apply to income over \$150,000.

Annual non-refundable **family tax cut** credit remains valid for 2015. The credit creates tax savings of **maximum \$2,000** for families with children under 18 years of age by allowing the higher income spouse to allocate up to \$50,000 of income to the lower income spouse. The Federal Liberal government has proposed to eliminate this credit for 2016 and later years.

Children's fitness tax credit has become a refundable tax credit for 2015.

BC Children's fitness equipment tax credit is available for 2015 and beyond. This credit provides a non-refundable tax credit equal to 50% of the child fitness credit with a maximum benefit of \$12.65 per child.

The credit **amount for children under 18 years of age** has been eliminated for 2015.

The **minimum annual withdrawal** amount for RRIF holders age 71 to 94 has been reduced beginning in 2015. RRIF holders who have already withdrawn more than the 2015 minimum amount can re-contribute the excess until February 29, 2016, and deduct it on their 2015 tax return.

The **maximum child care expenses** per child has increased by \$1,000 for 2015 – the maximum claim is \$8,000 per child under 7, \$5,000 per child aged 7 to 16, and \$11,000 per child who is eligible for the disability tax credit.

12. What's New for 2016?

The **top tax rates** for BC residents for 2016 are – 47.70% on regular income, e.g. wages, interest, and rental income, 40.61% on non-eligible dividends, 31.30% on eligible dividends and 23.85% on capital gains. These rates apply to income over \$200,000.

Starting 2016, Federal **home accessibility tax credit** for eligible expenditures up to \$10,000 (i.e. non-refundable tax credit up to \$1,500) will be available. Eligible expenditures are expenditures to make certain home renovations and alterations to increase the mobility or safety of a senior or an individual who qualifies for the disability tax credit.