

## 2018 T1 Filing Checklist

Send us your **complete** information ASAP via drop off, mail, courier, or upload to the caseware cloud portal which can be accessed at [ca.casewarecloud.com/seniuk](http://ca.casewarecloud.com/seniuk). For cloud assistance, please call our office – Helene extension 307. All information given to us in paper form will subsequently be returned to you upon completion of your return. CRA requires you retain this information for a minimum of 6 years from the date of assessment.

- Include notification of any changes in marital status, address, phone number, email or dependents. Provide name, birthdate, SIN and address of any new dependents.
- Income/Expenses from rental, business or farm – information is to be in summary form of your choice. Alternatively, summary forms are available for download on our website at [www.seniuk.com](http://www.seniuk.com) or call Geri extension 301 and one will be sent to you. There is an additional charge for preparing your return if this information is not summarized. **Please do not send us the individual receipts that comprise each income and expense total.**
- Investment Gains and Losses – it is vital to provide the original cost and year of purchase of any items being disposed of. Please contact your broker/financial advisor if you don't know this information.
- Employment Expenses – **can only be claimed if you were provided with a completed and signed Form T2200 from your employer.** Expenses are to be in summary form of your choice or on a summary form available for download on our website or we can send one to you. There is an additional charge if the expenses are not summarized. **Please do not send us the individual receipts that comprise each expense total.**
- All claims for deductions of RRSP, union dues, child care, medical, donations, etc. will only be claimed with complete and proper receipts. Revenue Canada's (CRA) review process of these receipts is becoming more frequent and it is vital that we have the proper information readily available for submission to CRA. Proper documentation not received by CRA, will result in a denial of the deduction.

**Prescriptions etc. – if you have numerous prescription receipts, we request that you obtain a detailed printout from your pharmacy rather than giving us the individual receipts.**

This also ensures accuracy as individual medical receipts, lost or missing, will be included in the summary statement obtained. If you use more than one, request a printout from each pharmacy. Summary detailed statement reports can also be obtained from dentists and other health care providers such as chiropractic clinics, physio therapist doctors' offices, optometrists and many others. In most cases, they will be able to mail or email them to you. Medical or dental insurance premiums paid by you are also deductible. This includes Blue Cross and travel insurance for which you have receipts. Consequently, if you are paying medical or dental insurance premiums, please contact the provider and obtain a letter of the amount paid by you in premiums.

**Charitable donations will only be claimed if supported by an official receipt issued to you from the charity. The receipt should clearly show the Charity's name, registered number, your name, date and donation amount.** Receipts that have not previously been claimed can be claimed on your 2018 return if they are within the last five years. Consequently, if you have received a slip from 2017, 2016, 2015, 2014 or 2013 that was received after filing that return or was missed when that return was prepared, it can be included in your 2018 return. Donation receipts that you have lost or cannot locate for the 2018 return can be claimed next year or up to the 2022 return if necessary. You should request copies of the slip from the charity.

- Foreign Property – if you hold foreign property of more than \$100,000 Cdn, you are required to file form T1135, Foreign Income Verification. There are substantial fines and penalties for failure to do so. Contact your broker/financial advisor to ensure this is filed for you or obtain the necessary information from them to enable us to file it for you. There is an additional charge for filing this form as it is not part of the T1 tax return.
- Dispositions of principal residences, although non-taxable, must be reported on your tax return. If you have sold your principal residence during the year, include the property address, year of acquisition, proceeds of disposition. Significant penalties will accrue if sales of principal residences are not reported.

**T183 form requiring your signature:**

The signed T183 form is mandatory for all tax returns and your signature will be required on the official form automatically generated when your return is completed. If you will be unable to sign it in person at our office:

For those with email, these will be sent to you electronically using a program called Right Signature. This will allow you to sign the form electronically and send it back to us immediately.

For those without email, these will be sent to you by mail. You will be required to send these back to us immediately after signing.

The T183 authorization form for 2017 and 2018 contains options to allow the tax department to communicate with taxpayers electronically using email and over the internet by accessing "My Account". Unless otherwise indicated, we will be completing the T183 indicating clients wish to receive paper copies of Assessments and Notices mailed by regular mail.

- If your return results in a balance due, you can pay your taxes online through your online banking the same way you would pay your phone or power bill, etc. Under "Add a Payee" look for an option such as CRA – current year tax return. Your 9 digit SIN will be your account number. If online banking is not an option, you can also pay the taxes in person at the bank teller using a personalized remittance voucher. Please contact our office if we have not provided you with one. Please note a remittance voucher will be included in your completed tax return.

- Client Copies – the number of forms and schedules involved in a return is steadily increasing each year. Depending on the return, this can result in a large number of pages which, for the most part, are not referred to by our clients now or in later years. Most of our clients have indicated they would rather not receive an abundance of paper. Therefore:  
For those with email, you will be provided with a printed one page summary of your return as filed. A pdf copy of your full tax return will be accessible by you at any time on our caseware cloud portal. You will receive a separate email with log in instructions when your return is available on the cloud.  
For those without email, you will be provided with a scaled down copy of your return as filed. If you do require a full copy, please contact Geri extension 301.
- We have made it easier to pay Seniuk & Company for our accounting services by credit card. A copy of your invoice will be emailed to you separately for those with email addresses and will include an easy pay option that will allow you to make payment directly from the email. Alternatively, you can always mail us a cheque, drop by the office and pay Geri at the front desk (credit card, debit card, cheque or cash) or call in and Geri can accept credit card payments over the phone.
- The tax department has continued to progress on communicating with taxpayers and their representatives electronically and eventually communications by mail may be discontinued. The tax department has also significantly expanded their audit and review of tax returns electronically by communicating with taxpayers and their representatives and asking that documents be submitted by upload electronically through “Represent a Client” or, in some cases, mailed in. This can be anything from sending in supporting receipts for deductions claimed on the tax return to a full or partial audit of business, rental, farm income and expenses or other similar items such as employment expense claims. Although in past years we often didn’t charge additional fees for follow-up enquiries with the tax department, due to the tax departments expansion in the number of these reviews and the significant time it takes to respond to enquiries, we will be charging additional fees going forward for responding to tax department enquiries. These costs will be at our normal charge out rates. In order to protect clients from expensive charges for responding to tax department enquiries we will be offering optional insurance coverage to personal tax clients to cover the cost of responding to tax department enquiries. This coverage will be optional and will not be cost effective for all personal clients but may make sense for many clients showing rental, business income or employment expenses but will be available to all clients if they wish coverage. Depending on the nature of your return, you may receive a separate letter introducing the program. We will go over the program with you when we complete your return and will be happy to advise you of the advisability of taking the insurance coverage depending on your circumstances. Clients who we also provide accounting services for completing corporate year ends are automatically covered on their personal returns through their corporate coverage which is also optional.
- Thank you for your cooperation and we look forward to another successful tax season. We wish you and your family all the best in 2019.

*Seniuk & Company*

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