

CAL ACCOUNTING

& Management Services

For the Tax Year:

Please complete this T1 Organizer and submit it with all pertinent tax data.

PERSONAL INFORMATION:

	SIN #	Date of Birth	Phone #
Taxpayer Name	_____	_____	_____
Spouse:	_____	_____	_____
Address: Street & #	_____		
RR#/POB#	_____		
Town/City	_____		
Province	_____		
Postal Code	_____		
Email:	_____		

Marital Status:	Married	Single	Common law
	Separated	Divorced	Widowed
Did you receive or make support payments during the year?		Yes	No
If eligible, do you wish to split pension income?		Yes	No

CRA QUESTIONS:

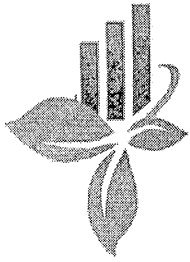
Are you a Canadian Citizen?	Yes	No
The taxpayer authorizes the CRA to provide his/her name, address, and date of birth to Elections Canada to update his/her information on the National Register of Electors.	Yes	No
Do you have income that is exempt under the Indian Act?	Yes	No
Do you authorize the CRA to provide your name and email address to Ontario Health to contact you regarding organ and tissue donation?	Yes	No

FOREIGN REPORTING:

Did the taxpayer own or hold foreign property with a total cost of more than \$100,000.CDN at any time during the year?	Yes	No
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CHANGE IN PERSONAL OR FINANCIAL SITUATION DURING THE YEAR:

Did the taxpayer's marital status change during the year?	Yes	No
Did the taxpayer declare bankruptcy during the year?	Yes	No
Did the taxpayer refinance a business with new or revised debt?	Yes	No
Did the taxpayer close a bank account or investment account?	Yes	No



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Did the taxpayer immigrate to Canada or emigrate from Canada during the year? Yes No
 If yes, provide:
 date of entry into Canada: _____
 or date of departure: _____

Did the taxpayer become deceased during the year? Yes No
 If yes, provide date of death _____
 please attach death certificate

DEPENDANTS:	Relationship	Name	SIN #	Date of Birth	Income
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____

EMPLOYMENT INCOME / DEDUCTIONS:

Did the taxpayer earn income from employment? Yes No
 If yes, please attach all T4 slips

Did the taxpayer receive Employment Insurance? Yes No
 If yes, please attach all T4E slips

Did the taxpayer receive taxable benefits not shown on the T4 slip? Yes No

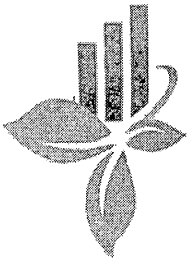
Did the taxpayer receive any employment income in the form of commission? Yes No

Did the taxpayer receive a G/HST rebate? Yes No
 If yes, amount received: _____

Did the taxpayer pay union / professional dues? Yes No
 If yes, attach all paid receipts:

Did the taxpayer participate in an employee profit-sharing plan? Yes No
 If yes, please attach all T4PS slips

Is the taxpayer claiming deductible employment expenses? Yes No
 If yes, please attach a signed T2200 from the employer



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Did the taxpayer receive pension income? Yes No
 If yes, please attach the following T slips if applicable
T4A(OAS) T4A(P) T4A
T4RSP T4RIF Foreign Pensions
 If Foreign Pensions received, attach details by country and currency

Did the taxpayer earn investment income? Yes No
 If yes, please attach the following T slips if applicable
T5 (dividends) T5 (interest) T3 (trust/estate)
T5008 (share transactions) T5013

Did the taxpayer dispose of property during the year? Yes No
 If yes, please complete schedule

Date Acquired	Date Disposed	Description of Property	Sale Proceeds	Cost	Disposal Expenses
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

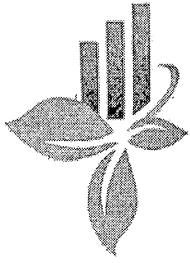
Please provide documents to support the schedule
 disposal expenses include real estate commission and legal fees
 if there was any interest paid to earn investment income please provide support

SELF-EMPLOYMENT / BUSINESS INCOME:

Was the taxpayer self-employed during the year? Yes No
 If yes, is the appropriate self-employment statement attached?
 Please see Business Income checklist for details

RENTAL INCOME:

Did the taxpayer have rental income? Yes No
 If yes, is the appropriate rental income statement attached?
 Please see Rental income checklist for details



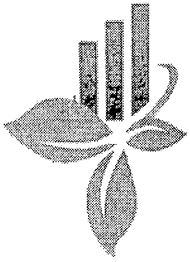
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RRSP CONTRIBUTIONS:

- | | | |
|--|-----|----|
| Did the taxpayer make an RRSP contribution during the year?
If yes, please attach all RRSP slips | Yes | No |
| Did the taxpayer have an HBP (Home Buyer Plan)
If yes, please provide CRA statement for HBP repayment (Notice of Assessment) | Yes | No |
| Did the taxpayer have an LLP (Lifelong Learning Plan)
If yes, please provide CRA statement for LLP repayment (Notice of Assessment) | Yes | No |

OTHER ITEMS:

- | | | |
|---|-----|----|
| Tuition / Education for self?
If yes, please attach T2202A | Yes | No |
| Tuition / Education amount claimed on transfer from dependant?
If yes, please attach T2202A signed by dependant to you | Yes | No |
| Did the taxpayer pay interest on a student loan?
If yes, please attach statement | Yes | No |
| Did the taxpayer or spouse incur child care expenses?
If yes, please provide paid receipts | Yes | No |
| Did the taxpayer incur medical expenses?
If yes, please provide paid receipts | Yes | No |
| Did the taxpayer make donation / charitable contributions?
If yes, please provide paid receipts reflecting CRA recognized charitable organizations | Yes | No |
| Did the taxpayer make a political donation?
If yes, please provide paid receipts | Yes | No |
| Did the taxpayer make property tax or rent payments for personal residence?
If yes, please provide paid receipts from municipality or landlord | Yes | No |
| Did the taxpayer make personal income tax installments?
If yes, please provide paid receipts to CRA or statement from CRA issued mid-February | Yes | No |
| Is the taxpayer is new to Cal Accounting & Management Services?
If yes, please provide a copy of the prior year tax return and notice of assessment from CRA | Yes | No |



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Did the taxpayer receive a pension from a country other than Canada? Yes No
If yes, provide the following details for each pension received (attach additional pages, if required)

OTHER NOTES OF THE TAX PAYER:

ONCE WE HAVE REVIEWED THE DETAILS SUBMITTED, WE WILL CONTACT YOU TO CONFIRM RECEIPT AND ARRANGE A MEETING, IF THERE ARE MATTERS THAT REQUIRE DISCUSSION PRIOR TO CAL ACCOUNTING & MANAGEMENT PREPARING THE TAX RETURN.

A Division of 1379802 Ontario Inc.
27 Clapperton Street, Suite 301
Barrie, Ontario L4M 3E6
Tel: 705-728-6469

2024 Foreign Property Reporting

Canadian resident individuals who held certain property outside Canada with a total cost of more than \$100,000 CAD at any time during the tax year are subject to certain disclosure requirements to the Canada Revenue Agency (CRA).

Non-compliance with this reporting requirement results in severe penalties. To help us determine whether you are subject to the reporting rule, please read and consider each of the following questions carefully when answering them.

If you owned any of the following property at any time during the year, answer YES to the relevant questions. You may be subject to the foreign property reporting rule, and we may prepare additional forms to submit to the CRA.

1. Funds or intangible property (patents, copyrights, etc.) situated, deposited or held outside Canada. Yes No
2. Tangible property situated outside of Canada. Yes No
3. A share of the capital stock of a non-resident corporation held by the taxpayer or by an agent on behalf of the taxpayer. Yes No
4. An interest in a non-resident trust that was acquired for consideration, other than an interest in a non-resident trust that is a foreign affiliate for the purposes of section 233.4. Yes No
5. An interest in a partnership that holds a Specified Foreign Property unless the partnership is required to file a T1135. Yes No
6. An interest in, or right with respect to, an entity that is a non-resident. Yes No
7. A property that is convertible into, exchangeable for, or confers a right to acquire a property that is Specified Foreign Property. Yes No
8. A debt owed by a non-resident, including government and corporate bonds, debentures, mortgages, and notes receivable. Yes No
9. An interest in a foreign insurance policy. Yes No
10. Precious metals, gold certificates, and futures contracts held outside Canada. Yes No

Signature:

Signing date

Please return the completed form to: CAL ACCOUNTING & MANAGEMENT SERVICES, 301 - 27 Clapperton Street, BARRIE, ON L4M 3E6 or paul@calaccounting.ca

2024 Underused Housing Tax (UHT)

Generally, the Underused Housing Tax (UHT) is payable by non-resident non-Canadian **owners** of vacant or underused housing in Canada. Most Canadian owners of **residential property** are excluded owners and, therefore, do not have any obligations and liabilities under the Underused Housing Tax Act (UHTA). However, in some cases, Canadian owners are still required to file a UHT return even if there is no tax payable.

Residential property is broadly defined as:

- a detached house or similar building that contains not more than three dwelling units, along with any appurtenances and the related land
- a semi-detached house, rowhouse unit, residential condominium unit or other similar premises, along with any common areas, appurtenances and the related land

You are an **owner** if any of the following applies:

- you are identified as an owner of the property in the land registration system where the property is located
- you are considered an owner of the property based on such a land registration system
- you are a life tenant under a life estate of the property
- you are a life lease holder of the property
- you are a lessee that has continuous possession of the land on which the property is situated under a long-term lease

If you owned, in whole or in part, a residential property in Canada on December 31st, please read and answer the following questions carefully to help us determine whether you have a filing obligation or are subject to the UHT tax, and need to prepare additional forms to submit to the CRA. Non-compliance with this reporting requirement results in significant penalties.

1. I owned Canadian residential property in my capacity as a trustee of a trust (other than as a personal Yes No representative of a deceased individual and other than as a trustee of a mutual fund trust, real estate investment trust or specified investment flow-through trust for Canadian income tax purposes).
Is this a Canadian trust? Yes No Trust number: _____
2. I owned Canadian residential property in my capacity as a partner of a partnership. Yes No
Is this a Canadian partnership? Yes No Partnership number: _____
3. I am not a citizen or permanent resident of Canada and I owned Canadian residential property. Yes No
4. I am a new owner in the calendar year. Yes No
5. I use the property as my primary residence. Yes No
6. The property is not suitable for year-round use. Yes No

If you answered Yes to questions 1, 2 or 3, please provide the following property details.

Physical address: _____

Province: _____ Postal code: _____

Property ID: _____ Property tax or assessment roll number: _____

Type of property: Detached house Duplex Townhouse
 Semi-detached house Triplex Residential condominium

Year you became an owner: _____

Type of ownership: Sole tenancy Joint tenancy Tenants in common

Ownership percentage: _____

Signature: _____

Signing date _____

Please return the completed form to: CAL ACCOUNTING & MANAGEMENT SERVICES, 301 - 27 Clapperton Street, BARRIE, ON L4M 3E6 or paul@calaccounting.ca