Newton Israelstam LLP
Chartered Accountants

2009 PERSONAL INCOME TAX QUESTIONNAIRE

120 Carlton Street, Suite 209, Toronto, Ontario, Canada, M4A 5K2. Tel: 416.640.5006; Fax: 416.640.5007; Email ni@ca-toronto.com

This questionnaire is designed to assist you in compiling the information necessary to prepare your 2008 personal income tax return

CLIENT NAME ______________________ ______________________

Telephone ( ) ______________ Fax ( ) ______________ E-mail ______________

Address (only if changed since your 2008 income tax return was filed)

____

____

Marital Status (if changed in 2008, indicate change and date) ______________________

- ☐ I want my tax return to be Efiled ☐ I do NOT want my tax return to be Efiled, I prefer to mail it
- ☐ I would prefer to receive my client copy by Email in PDF form rather than a paper copy

Please use this envelope to enclose your receipts & information slips. Please check the boxes for items you have enclosed

INCOME

- ☐ Employment - T4
- ☐ Employment Insurance - T4E
- ☐ Old Age Security - T4A (OAS)
- ☐ Interest, Dividends and other Investment Income - T5/T600
- ☐ Canada Pension Plan benefits - T4A(P)
- ☐ Mutual Funds and other Trust Income - T3
- ☐ Other Pensions - T4A
- ☐ Limited Partnership - T5013
- ☐ Business or Professional - Financial Statements or T5013
- ☐ Rental Property (provide details of income, expenses, purchases and sales)
- ☐ Capital Gains/Losses. Did you dispose of any capital properties this year? (provide copies of sale & purchase documentation or full details including; amounts, quantities, dates purchased and sold)
- ☐ Alimony (provide copy of post-April 30, 1997 agreement or election, if changed or not previously provided)
- ☐ Other Income (e.g. stock options, annuities, research grants and bursaries, RRSPs - attach T4RSP, Workers Compensation benefits)

DEDUCTIONS/CREDITS

- ☐ Registered Retirement Savings Plan contribution receipts
- ☐ Annual union, professional dues
- ☐ Child care expense (For individual providers, include S.I.N. and address) for summer camps, indicate number of weeks that were in-residence
- ☐ Attendant care expenses
- ☐ Allowable business investment losses (refer to Capital Gains/Losses above)
- ☐ Moving expenses (provide details). Indicate distance moved to new employment
- ☐ Alimony or separation allowances paid (include name(s) and address(es) of recipients; enclose copy of agreement or court order for spousal support which was signed on or after May 1, 1997 or election, if changed or not previously provided.)
- ☐ Commission and employment expenses (include details and T2200 or TL2)
- ☐ Carrying charges (interest on money borrowed to earn dividend and interest, investment counselling fees, interest for limited partnerships, safety deposit boxes.
- ☐ Home renovation expense receipts from January 27, 2009 to January 31, 2010
- ☐ Federal and Provincial political contributions
- ☐ Charitable donations (see attached schedule)
- ☐ Public transit pass receipts
- ☐ Childrens fitness tax credit receipt
- ☐ Medical expenses and details of private health insurance premiums. (see attached schedule)
- ☐ Disability deduction for you or dependent (if first time claim, attach T2201 signed by physician)
- ☐ Tuition fees (provide T2202/T2202A including amounts that can be transferred from dependents)
- ☐ Labour-sponsored funds - T5006
- ☐ Interest paid on student loans (provide reporting slip)
- ☐ Property tax or rent payments. (provide adress in Ontario, total amount paid and landlords name)
- ☐ For wholly-dependent persons, please attach list and indicate for each dependent: name, address if different, relationship, birth date, S.I.N., and net income. Note infirmity, if any.

OTHER

- ☐ 2009 instalments (attach February 2010 or latest notice). Total remitted: $______________
- ☐ Attach copies of any assessment /reassessment notices received in 2009.
- ☐ Attach details of RRSP - Home Buyers? Plan or Lifelong Learning Plan withdrawals and/or CCRA Statement of Account concerning these plans (if available).
- ☐ Amount of any distributions or loans from foreign trusts received in 2009
- * **The aggregate cost of my foreign property excluding personal use property** does ☐ does not ☐ **exceed CAN$100,000**
- ☐ A copy of my previous income tax return is enclosed (new clients only).
- ☐ I wish to authorize Canada Revenue Agency to provide my name, address and date of birth to Elections Canada. (Canadian Citizens only)

We understand that it is our function to simplify the process for you and will be pleased to provide a more personalized service should you request it

January 2010

YOUR 2009 INDIVIDUAL INCOME TAX RETURN

Generally, your 2009 income tax return is due on or before April 30, 2010. Self-employed persons (those carrying on a business or profession in 2009 unless the expenditures of the business are primarily in connection with tax shelter investments) must file their 2009 income tax return on or before **June 15, 2009**. In addition, if you are the spouse of an individual carrying on such a business, your 2009 income tax return will also be due on or before June 15, 2009. However, if you owe tax for 2009, you still have to pay your balance owing by **April 30, 2009**. In order to assist us in preparing your return, we are listing the information we require.

Please accumulate the necessary information and ensure that it is in our hands **NOT LATER THAN MARCH 19, 2009** in order to avoid a last minute rush. This will allow us sufficient time to prepare your income tax return and submit it to you for review and signature **prior to the filing deadline.** Failure to submit the information on a timely basis may prevent us from completing your return by the deadline.

Rather than sending you a detailed letter indicating all the many documents which are required, we are incorporating an Income Tax Questionnaire envelope which you can use as a basis for determining which items to send us. In addition, we have included our usual Appendixes I and II so that you can list in detail those charitable donations and medical expense items which you are sending to us.

We trust that this will make your work easier. It will certainly assist us.

If you are a U.S. Citizen, you must file a U.S. return within their time constraints. We will be pleased to assist you in the preparation of U.S. returns, if required, however we do not make arrangements for U.S. returns to be prepared unless specifically requested.

EFILE is now the method adopted by most Canadian taxpayers to file their T1's. Efilers are required to sign an authorization form after the return is prepared and prior to Efiling. You may attend in person at our office to sign the form or we can fax or email the form to you. Canada Revenue Agency advises that electronically filed returns will be processed faster. Please indicate your filing preference on the Questionnaire envelope.

Should you have any questions please do not hesitate to call us. Remember that we have moved and our new address and phone number appear below.

We understand that it is our function to simplify the process for you and will be pleased to provide a more personalized service should you request it.

For the 2009/2010 tax season we are pleased to offer free courier pick up service for your tax return information in the GTA. Each household may order one pickup of their 2009 tax envelopes from an address in the GTA before April 10, 2010. All pickups will be for overnight service to arrive the following business day. Please call Speedtrek Couriers 416.361.0881, Monday to Friday between 9am and 5pm to arrange for pickup and tell the operator it is for tax season delivery to Newton Israelstam LLP. You will not be billed for the pickup.

Chartered Accountants

APPENDIX I

CHARITABLE DONATIONS

Taxpayer's Name

1. Please list in pencil. Indicate if in foreign currency
2. Valid receipts are required to be submitted for each item claimed on this list. A valid receipt is one that is dated in the five years prior to **December 31, 2009** not previously claimed, and shows the **official registration** number of the charitable organization.
3. List all receipts, photocopy page or use a spreadsheet if you wish.

Payment Date	Charitable Organization	CAD $ Amount Paid
TOTAL CHARITABLE DONATIONS		

APPENDIX II

MEDICAL EXPENSES - ATTACH RECEIPTS

Taxpayer's Name:

1. List in pencil in order of dates paid. If space is not sufficient, please attach additional list. Complete all columns or else the expense may be disallowed.

2. If not already claimed on a 2008 tax return, please include all medical expenses paid during 2008 as well as during 2009.

3. List the following types of medical expenses related to yourself and all your dependents <u>only</u> to the extent they have <u>not</u> been fully reimbursed by <u>any insurance plan</u>. Photocopy page or use a spreadsheet if you wish.

   Hospital, doctor, dentist, nurse, chiropractor, optometrist, osteopath, therapeutists, prescription drugs, ambulance, brace, crutches, wheelchair, polio bed, hearing aid supplies, eye glasses, and special training and assistance to the blind, deaf, mute or handicapped including in certain cases expenses for modifying a home, including amounts paid while travelling.

4. Further deductions include:

   Premium to non-government insurance plans for medical or hospital care; payments to school or institutions for care of handicapped or disabled persons including those with learning disabilities, payment or full-time attendants; payments for commercial transportation to certain medical services.

Payment Date	Name of Patient	Paid To	Description of Medical Expenses	Amount Paid **(net of reimbursement)**

TOTAL_MEDICAL____

S:\TINA60NI\PERM\tax2009mail.doc