

# Questions for the client

*This form is to be completed if you are a new client or if your situation has changed. Important note: Each time you communicate with me, you must identify yourself with your first and last name and other details so that I can locate you. I frequently receive text messages, emails, or phone calls without identification. This can lead to omissions or errors. To validate your identity, please provide a government-issued, authentic, valid, and current photo ID.*

## 1. Family Personal Information

	Head of the family	Spouse
Name		
First name		
# social insurance		
Date of birth (dd/mm/yyyy)		
Marital status		
Gender		
Phone		
E-mail		

## 2. Additional information

Full address		
Province of residence on December 31	Years to produce	
Civil status as of December 31	Date of death	
Date of change of civil status	Living alone	
Moving date	Alimony	
Date of arrival in Canada	Disability	
Date of departure from Canada	Good abroad	
Drug insurance	70 years and over	
RRSP / HBP / LLP / TFSA	Donations	
Buying a first home	Employment expenses	
Sale of primary residence	Purchase tools	
Sale of second home or income property	Self-employed	
Tuition	NEQ	
Student Loan Repayment	Income property	
Provisional payments	Crypto	

## 3. Information on dependents

Name, first name, NAS, birth, gender, % custody, etc.	
Name, first name, NAS, birth, gender, % custody, etc.	
Name, first name, NAS, birth, gender, % custody, etc.	
Name, first name, NAS, birth, gender, % custody, etc.	
Name, first name, NAS, birth, gender, % custody, etc.	
Name, first name, NAS, birth, gender, % custody, etc.	
Name, first name, NAS, birth, gender, % custody, etc.	

\*\*\*Important to complete\*\*\*

## Deductible medical expenses

Here is a sheet to help you compile your medical expenses. Mandatory receipts. Medical expenses of **dependents (PAC)** major are entered separately in the file of the person who has **paid the fees**.

Note: It is the amount paid by you (non-reimbursed) that is deductible. Example: a \$100 medication reimbursed at 80% by insurance, you can put \$20 on your tax return.

	Federal	Provincial	Total for family with minor children.	
			Federal & Provincial	Provincial
<b>Acupuncturists</b>	Yes	Yes		
Drug, dental and hospital insurance (local or travel)	Yes	Yes		
<b>Audiologists</b>	Yes	Yes		
<b>Chiropractors</b>	Yes	Yes		
<b>Psychoeducator or guidance counselor</b> when the professional is legally authorized to practice psychotherapy or when the services are recognized as medical expenses under applicable legislation	Yes	Yes		
Cost of acquiring a blind dog, its maintenance and veterinary care	Yes	Yes		
<b>Dentists, denturology, orthodontics, crown fitting</b>	Yes	Yes		
<b>Dietitians</b>	Yes	Yes		
Device for regulating the heart of a person with heart disease	Yes	Yes		
<b>Occupational therapists</b>	Yes	Yes		
Cost of eyeglass lenses, contact lenses	Yes	Yes		
Eyeglass frame costs	Yes	Yes		
Costs for laser treatment for myopia correction, breast implants after mastectomy, breast reduction to reduce back pain, surgery to reduce stomach size, removal of excess skin after rapid weight loss.	Yes	Yes		
Additional amounts required to purchase gluten-free food products for people with celiac disease. Other intolerances (e.g., lactose) are not eligible for tax credits. A written doctor's certificate is required.	Yes	Yes		
<b>Homeopaths *</b>	No	Yes		
<b>Dental hygienists</b>	Yes	Yes		
<b>Nurses (example blood test)</b>	Yes	Yes		
<b>Respiratory therapists</b>	Yes	Yes		
<b>Doctors</b>	Yes	Yes		
Medicines with a doctor's or dentist's prescription and registered by a pharmacist	Yes	Yes		
<b>Naturopaths *</b>	No	Yes		
<b>Optometrists</b>	Yes	Yes		
<b>Speech therapists</b>	Yes	Yes		
<b>Osteopaths *</b>	No	Yes		
<b>Physiotherapists</b>	Yes	Yes		
<b>Phytotherapists *</b>	No	Yes		
<b>Podiatrists</b>	Yes	Yes		
Products sold by a naturopath	No	No		
Any other person practicing a profession in which health-related care and treatment are provided to individuals, if this profession is governed by a professional order in Quebec.	Yes	Yes		
<b>Psychoanalysts *</b>	No	Yes		
<b>Psychologists</b>	Yes	Yes		
<b>Psychotherapists *</b>	No	Yes		
<b>Midwives</b>	Yes	Yes		
<b>Sexologists *</b>	Yes	Yes		
<b>Marriage and family therapists</b>	Yes	Yes		
<b>Accommodation costs in a CHSLD</b> due to disability (certificate required)	Yes	Yes		
<b>Social workers</b> (psychotherapy and rehabilitation services for accident victims or people suffering from illness or disability)	Yes	Yes		
Fitness Center	No	No		
Funeral and burial expenses	No	No		
Medical or dental expenses paid for purely cosmetic purposes (teeth whitening, hair replacement, facial resurfacing, liposuction, cosmetic surgery, hair removal, tattoo removal, age spot removal). Test: if there is no GST and QST, these are deductible medical expenses.	No	No		
<b>Massage therapists</b> , physiotherapist, physiotherapist, orthopedagogue, <b>orthotherapist</b> , podiatrist. Massage therapy may be tax-deductible under certain conditions with a doctor's prescription.	No	No		
Over-the-counter products purchased at a pharmacy, non-prescription medications or devices, natural or homeopathic products, vitamins, Chinese herbs. Subscription fees for a private medical clinic.	No	No		

**Total:**

## Important Note

All of these operations can also be done electronically by email. There's no need for you to go anywhere. About a third of our clients choose to send us their slips by email to save time.

To transfer files:

<https://impotax.org/en/submit-your-documents/file-transfer/>

To make an Interac payment:

<https://impotax.org/en/submit-your-documents/interac-e-transfer/>

To sign electronically:

<https://impotax.org/en/submit-your-documents/electronic-signature/>

To facilitate data entry, you can provide us with a download code for your tax data from My Account Revenu Québec.

## Downloading tax data

If you want to reduce the risk of errors or omissions, you can authorize us to download your tax data directly from government websites when preparing your tax return. The procedure varies depending on the federal or provincial government. You can cancel this authorization at any time.

1) **Revenue Quebec:** You must provide us with the download code.

Log in to My Account RQ

<https://www.revenuquebec.ca/en/citizens/my-account-for-individuals/>

Income tax return

Tax Preparer Download code

2) **Revenue Canada:** You must authorize us as your Level 1 representative.

Log in to My CRA Account

<https://www.canada.ca/en/revenue-agency/services/e-services/cra-login-services.html>

Profile

View authorized representatives

Authorize new representative

Start

RepID, GroupID or BN : GBH43Q

Level 1 – Allows your representative to access information only.

Internet access allows a representative to deal with the Canada Revenue Agency via the Internet, telephone, fax or mail : Yes

No expiration

I accept and submit





Here is a document to help you double-check before submitting the documents. This is for your personal use; no need to print it.

### Have you thought about telling me?

Any change in your situation (address, marital status, dependent children, medical insurance, etc.)	
You are 70 years old or older.	
You bought or sold a property. If you bought a property, have you or your spouse owned it for the past 5 years? Have you owned this property for less than 365 days?	
You have changed your address.	
You have changed your marital status.	
You have left the country permanently.	
Your province of residence on December 31 is other than Quebec.	
You have moved to be closer to your work (40 km, see corresponding tab).	
You have tool purchases and you are a tradesperson	
You have professional contributions	
You have tuition fees (DEP, CEGEP, University)	
You have interest or management fees for investments (non-deductible for RRSPs)	
You have medical expenses.	
You have dependents living with you.	
You have rental income.	
You have investment income.	
You have stock market transactions (purchase and sale), for which you do not have the tax slips	
You received income from employment insurance, CSST, social assistance or SAAQ.	
You had self-employment income.	
You've had several jobs.	
You have made donations.	
You paid childcare fees.	
You paid for drug insurance.	
You took out RRSPs.	
You have a Home Buyers' Plan (HBP) or Lifelong Learning Plan (LLP).	
You are a caregiver for a person aged 70 or over. Is this person disabled?	
You or someone in your family has been to school.	
You or someone in your family has a disability.	
You pay interest on a student loan.	
You pay or receive alimony.	
You own assets abroad (e.g., rented property, publicly traded shares held outside of RRSPs, RRIFs, and TFSAs) worth more than \$100,000 at any time during the year.	
You have traded cryptocurrencies	

You have been teleworking	
During the year, you stayed more than 183 days abroad	
During the year, you own a rented building that you have started to live in personally or vice versa (change of use)	
You have made renovations to your residence to make it a “multigenerational home”	



# Moving costs

Advertising costs  
Surveying fees  
Other costs related to the sale  
Fees for breaking the mortgage


## PURCHASE

Purchase price  
Notary or lawyer fees  
Taxes collected on transfer  
Taxes collected at registration  
Welcome tax (transfer tax)


## ALLOCATION

Allowance paid by the employer  
Reimbursement of moving expenses by the employer  
Allowance or reimbursement included in box 14 of the T4


<https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-1-individuals/folio-3-family-unit-issues/income-tax-folio-s1-f3-c4-moving-expenses.html>

# Moving costs

COLONNE 1	COLONNE 2
<p><b>Frais qui ne sont pas déductibles</b> s'ils sont supportés par l'employé</p> <ul style="list-style-type: none"> <li># 2010-036974117 pour un exemple à l'égard des frais reliés à l'hébergement (favorable) dans un hôtel et des frais de stationnement en attendant que l'ancienne résidence soit vendue</li> <li>Les frais d'inspection de la nouvelle résidence (interprétation fédérale # 2010-036974117)</li> <li>Les frais de déplacement du contribuable entre son nouveau lieu de travail et son ancienne résidence (où sa conjointe habite toujours) tant que celle-ci n'est pas vendue (interprétation fédérale # 2010-036974117, sous réserve des précisions de l'ARC dans l'interprétation fédérale # 2016-0639401E5)</li> <li>Au Québec, une allocation de 3 % du prix de vente pour l'autovente de la résidence par l'employé, lorsque cet employé a reçu cette somme en vertu de l'item 9 de la sous-section 6 de la Directive du Conseil du trésor du Québec qui concerne le déménagement des fonctionnaires (question 16 de la table ronde du Congrès 2016 de l'APFF). Au fédéral, la dernière position connue à cet égard précise que le montant d'une allocation forfaitaire (sans justification) pour couvrir les frais accessoires n'est pas imposable jusqu'à concurrence d'un montant de 650 \$ (interprétation fédérale # 2000-0038757 et guide T4130 de l'ARC)</li> <li>Les frais de condo applicables au particulier qui est propriétaire de son condo en attendant la vente de celui-ci en raison du déménagement</li> </ul>	<p><b>Frais qui sont déductibles</b> s'ils sont supportés par l'employé</p> <ul style="list-style-type: none"> <li>Les coûts de déménagement des effets personnels comme une automobile, un bateau ou une remorque (folio S1-F3-C4, paragraphe 4.22)</li> <li>Coût d'enregistrement et d'immatriculation des véhicules automobiles et du permis de conduire (autre province)</li> <li>Coût de la révision du testament (autre province)</li> <li>Frais de débranchement ou de rebranchement du câble et du téléphone ainsi que du satellite et du service Internet (interprétation fédérale # 2002-0152107)</li> </ul>

## Exemple

Jean et Nicole résident à Sainte-Thérèse (sur la Rive-Nord de Montréal); suite à une offre d'emploi alléchante pour Jean, ils décident de vendre leur maison de Sainte-Thérèse pour accepter un nouvel emploi à Brossard (sur la Rive-Sud de Montréal) et déménagent dans cette municipalité.

Le calcul à effectuer est le suivant :

<ul style="list-style-type: none"> <li><b>Distance entre :</b> l'ancienne résidence (Sainte-Thérèse) et le nouveau lieu de travail (Brossard) :</li> </ul>	<b>48 km</b>
<b>moins</b>	
<ul style="list-style-type: none"> <li><b>Distance entre :</b> la nouvelle résidence (Brossard) et le nouveau lieu de travail (Brossard) :</li> </ul>	<u>3 km</u>
<b>Différence</b>	<b><u>45 km</u></b>

- L'employé a-t-il un nouveau lieu de travail?
  - Télétravail à temps plein vs télétravail 2-3 jours par semaine
- L'employé a-t-il déménagé en raison de son nouveau lieu de travail?
  - Lien de causalité entre le déménagement et le nouveau lieu de travail
  - Éviter d'invoquer seulement des raisons personnelles (paragraphe 4.8 du folio S1-F3-C4)

Federal	21900
Provincial	228

Here is a document to help you understand the main criteria for being considered disabled. This is for your personal use; no need to print it.

## Disability and impairment

### **Mental or physical disability serious and prolonged**

**12 consecutive months**

**Prevents or markedly limits the ability to perform essential activities of daily living:**

See (blind) or
To feed or
Dress or
Walk or
To speak in such a way as to make oneself understood by someone one knows or
To hear in a way that one understands someone they know in a quiet place or
Bowel or bladder evacuation functions or
Mental functions:
Memory and
Problem solving, goal achievement and judgment; and
Functional learning for independence

## Forms to be completed by the doctor and sent to the Revenue Agency

Federal (CIPH)

T2201 Disability Tax Credit Certificate

Quebec

TP-752.0.14 Certificate of deficiency

*Life support therapy may qualify for the disability amount.*

Minimum 2 times per week, 14 hours per week, certified by a doctor