

# 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>Guidance counselors or psychoeducators</b> holders of a psychotherapist's license (with regard to psychotherapy services)	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, one pair/year/person**	Yes	Yes		
Costs for laser treatment for myopia correction, breast implants after mastectomy, breast	Yes	Yes		
Additional amounts required to purchase gluten-free food products for people with celiac	Yes	Yes		
<i>Homeopaths *</i>	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		
<i>Naturopaths *</i>	No	Yes		
<b>Optometrists</b>	Yes	Yes		
<b>Speech therapists</b>	Yes	Yes		
<i>Osteopaths *</i>	No	Yes		
<b>Physiotherapists</b>	Yes	Yes		
<i>Phytotherapists *</i>	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	Yes	Yes		
<i>Psychoanalysts *</i>	No	Yes		
<b>Psychologists</b>	Yes	Yes		
<i>Psychotherapists *</i>	No	Yes		
<b>Midwives</b>	Yes	Yes		
<i>Sexologists *</i>	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		
<b>Fitness Center</b>	No	No		
<b>Funeral and burial expenses</b>	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	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:

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## **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/>

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Here is a document that lists the main tax forms. This is for your personal use; no need to print it.

## 1) INCOME

### a) Employee

Alimony received as a spouse  
Statement 19 - Early repayment of the work bonus or childcare costs  
Statement 22 - Employment income linked to an inter-employer insurance plan  
Statement 5 - Quebec Automobile Insurance Corporation (SAAQ)  
T3 and Statement 16 - Interest  
T4 and Relevé 1 - Employment Income  
T4E - Employment insurance or parental leave  
T5 and Relevé 3 - Interest and dividends  
T5007 and Relevé 5 - Income Security or CNESST  
T5008 and Relevé 18 - Mutual Funds


### b) Self-employed worker

Self-employed form (income, business expenses, home office and vehicle)  
Statement 30 - Additional contribution if CPE.


### c) Owner of a rental property

Building Rental Form

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### d) Retirees

Statement 19 - Early repayment of home support credit  
T4A and Relevé 1 or 2 - Pension, retirement, annuity or other income  
T4A(OAS) - Old Age Security Benefits  
T4A(P) - Quebec Pension Plan  
T4RIF - Statement of Income from a Registered Retirement Income Fund  
T4RSP - RRSP Withdrawal


### e) Students

T4A and Relevé 1 - Scholarship

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## 2) DEDUCTIONS AND CREDITS

### a) Employee

Contributing to an RRSP (Registered Retirement Savings Plan)  
Moving expenses - see corresponding tab  
Legal fees to recover income or related to alimony, see Legal tab  
Alimony paid as a spouse  
Proof of purchase of school supplies for teachers  
Premium paid for your medical insurance  
Buyback of years of service  
Receipt of your digital subscription from a recognized organization  
Receipt for federal or municipal political contributions  
Receipt for union and professional dues  
Receipt for charitable donations  
Receipts for sports and/or artistic activities for children under 16 years old  
Statement 10 - FTQ or CSN RRSP  
Statement 24 - Childcare expenses


## Personal verification of documents

Statement 26 - Desjardins Regional and Cooperative Capital (CRCD)  
Statement for financial charges (investments outside TFSAs and RRSPs)  
T2200 and TP-64.3 - Conditions of employment  
TL2 and TP-66 for truck drivers, completed and signed by the employer


### b) Students

Student Loan Interest  
T2202A and Relevé 8 - CEGEP and university tuition fees


### c) Retirees

Condos: provide form TPZ-1029 - Information Return - Tax Credit for Home Support for Seniors

Tenants: provide rent amount

Receipts for eligible home support services rendered

Senior residence: provide the lease with the services provided and the amount paid


### 3) DOCUMENTS AND INFORMATION TO BE PROVIDED TO THE ACCOUNTANT

Installment payments paid, federal and provincial  
 Buying a first home  
 Notice of assessment for last year, federal and provincial  
 Foreign property over \$100,000  
 Change of address, telephone, email  
 Change of drug insurance  
 Change in family situation (children, spouse, separation, custody agreement, etc.)  
 Compilation of your medical expenses (the portion paid by you), this list can usually be provided by your pharmacy. See next sheet.  
 Municipal tax account, if owner, for the Solidarity Credit  
 Last year's income tax return (federal and provincial)  
 For students, amount received from Solidarity Credit  
 Statement 31 – Information on the occupation of a dwelling, if tenant, for the Solidarity Credit  
 If you have purchased a home, you may be eligible for the First-Time Home Buyers' Tax Credit (CIAPH)  
 Check specimen (direct deposit is required to obtain the solidarity credit). If you are already registered, you will remain registered until you make a different choice.  
 Sale of primary residence, secondary residence or income property  
 All other information sheets

[illegible]

*This document is for your personal use; no need to print it. To save time, please compile your medical expenses according to the medical expenses sheet (next page). 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. Ensure that all slips provided are for the tax year in question. Do not mix slips from different years.*

**Address:**

**633 Soeur-Marie-Rose Street, Terrebonne, J6V 1P1 (near Pierre-Le Gardeur Hospital and Costco)**

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

## Eligible relocation

You can deduct your eligible moving expenses if you meet one of the following conditions:

- you have moved and established a new residence to work or operate a business in a new location;
- you moved to attend, as a full-time student enrolled in a post-secondary program, a university, college or other educational institution.

To be eligible, your new residence must be at least 40 kilometers closer (by the shortest route on the public road network) to your new place of work or study. It is not necessary for the person to start a job with a new employer; it can be a transfer.

### ADDRESSES

New workplace:

Former residence:

New residence:


### DISTANCES

Distance from old residence to new workplace

Distance from new residence to new workplace

Moving date


### MOVING

Furniture transport and storage costs

Mover's Name:

Travel expenses (other than food and accommodation):

Means of transport for travel:

Number of people:

Distance in kilometers (vehicle)

Accommodation costs:

Number of nights - location 1

Accommodation location - location 1

Number of nights - location 2

Accommodation location - location 2


### MEAL

Number of days of travel

Meal expenses related to travel expenses

Number of meals


### COSTS

Cost of maintaining the old vacant home

Other moving costs


### SALE

Selling price

Commission to the real estate agent

Notary or lawyer fees




## 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
Frais qui ne sont pas déductibles s'ils sont supportés par l'employé	Frais qui sont déductibles s'ils sont supportés par l'employé
<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>	<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 :

- Distance entre :**  
l'ancienne résidence (Sainte-Thérèse)  
et  
le nouveau lieu de travail (Brossard) : **48 km**

## moins

- Distance entre :**  
la nouvelle résidence (Brossard)  
et  
le nouveau lieu de travail (Brossard) : **3 km**

**Différence** **45 km**

- 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