SANDRA SCHOFIELD
Chartered Professional Accountant

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Welcome to the 2022 Tax Season!

As we complete the second year of Covid shutdowns and protocols, we hope that you are keeping yourself and your loved ones safe. As we end the current lockdown and the vaccines start doing their work, we hopefully see the light at the end of the tunnel. In some ways, it's hard to believe a new year has begun and that tax season is upon us once again.

APPOINTMENTS AND DROP-OFF OPTIONS

We have decided to continue to keep our office closed to help us stay healthy and continue to serve you and process your returns as quickly as we can. Returning clients with no significant changes to their tax situation do not require an appointment. If you are a new client or your situation has changed, please call our office to set up an appointment over the phone or by zoom. I will be available for appointments Wednesdays from 1pm to 6pm, and Saturdays 9am to noon. The last day for appointments before the April 30th deadline is Saturday, April 9th.

We encourage all clients to provide tax documents and completed documents electronically. These can be uploaded via secure email (e-courier) or provided via flash drive. While we are happy to assist you as we move to a paperless firm, electronic transmission is not required, and we understand sometimes it's easier to continue to provide paper documents. Paper documents and completed checklists can be sent via courier or mail, or they can be left at our office in one of our secure drop boxes (located at both the front and back of the office). As we intend to continue to work from the office this tax season, you can always tap on the window and give a wave when you drop off.

- **Engagement Letters** outlining the terms under which we prepare your return are required each year and can be signed electronically.
- **Client Tax Organizers** provide us with the information to prepare your tax return(s). The organizer is available in a fillable format. Alternatively, these items can be downloaded, completed by hand, scanned and sent via e-courier, mail, courier, or dropped off to us. Please remember, we are flexible!
- To proceed with preparing your tax return(s), please provide a completed checklist per couple and a signed engagement letter for each person requiring a tax return, along with all relevant documentation. Also, please be sure to include any updates to your address, telephone number, email, and bank information (for direct deposit). If you are acting on behalf of someone else, please include appropriate documentation providing consent if you have not already done so.
- While you may still receive some documents in early April, it would be appreciated if you could submit all available information no later than **March 25th**. Staff will organize and review your documentation before I prepare & finalize your return. Please be prepared for emails or phone calls from my team with any additional questions or information we might need from you to complete your return.
- There is no need to make an appointment to drop off your return during business hours or at any time to either of our secure lockboxes; they are checked frequently.

- **Completed tax returns** - We will send you your results and electronic signature instructions when your tax returns are complete. We will also email you an invoice that can be paid directly online.
- We will electronically file all tax returns (except in limited circumstances). Still, we cannot do so without signed consent indicating that you have reviewed and agreed to all the information in your tax returns. Please ensure that your signed authorization is returned as soon as possible after reviewing your return. Also, a reminder that we require payment of our fees when you pick up your return from our office.
- In addition to reducing the environmental impact and many clients telling us that paper copies are no longer needed, we are asking clients to let us know in advance if they would rather a full pdf copy of the tax return to be sent via e-courier. Any original documents you sent to us will be returned by Canada Post or curbside pickup.

COVID-19 IMPACT ON OUR FIRM

Like many of you, we've been faced with tough choices this year. We've worked around the clock with COVID-19 benefits and tax changes requiring continuing education and updates. Unfortunately, while we'd like to remain optimistic, our expectations are stoic. We work on a first-come, first-serve basis and anticipate many of our clients will have more complex tax situations due to employment changes, business downturns, economic assistance, and other major life events. In light of these factors outside our control, we cannot promise turn-around times this tax season. We appreciate your understanding and continued flexibility as we all continue to navigate through these ongoing uncertainties.

If you have any questions, please don't hesitate to contact us by email at admin@schofieldcpa.ca or telephone at 905-831-5335. We look forward to assisting you with your tax return.

Sincerely,

Sandy Schofield

Sandy Schofield, CPA, CMA

P.S. We have always appreciated your confidence by referring your friends and family to our firm. If you or someone you know needs our "Client Tax Package," it is available on our website www.schofieldcpa.ca

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Frequently Asked Questions

I don't want to send them using regular email. How can I send documents securely?

e-courier.ca
SECURE EMAIL & FILE TRANSFER

This link can be found on any of our emails and on our website. When you double-click the logo, it will open a secure portal which will send an encrypted email to Catherine in our office. Attach your files and include a short message and send.

Can I receive my files as a pdf and save a tree?

Certainly, please let us know when you drop off or send your returns and we will save your tax files as a pdf and send it confidentially and securely through e-courier.

Do I need anything to sign documents electronically?

Other than your email address there is nothing else required. We will send you any documents for signature. Just look for directions on your screen as to where to sign next.

I worked at home because of COVID-19, can I claim the $500?

Claiming workspace in your home can be calculated in different ways. Attached please find a questionnaire/worksheet to help. If you are claiming any expenses other than home office a T2200 will need be completed, please ask for an employment expense worksheet.

If you have any other questions, please contact us at admin@schofieldcpa.ca

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Individual Income Tax Return Information Sheet Taxation Year:

Returning client? ☐Y ☐ N

How would you like your return copy? Paper/Folder Hardcopy ☐
Electronic copy (PDF) ☐

PERSONAL INFORMATION					
Taxpayer's name:	**SIN:**		**Date of birth:** YYYY/MM/DD	
Tel:	**Email:**			
Spouse's name:	**SIN:**		**Date of birth:** YYYY/MM/DD	
Tel:	**Email:**			
Address:				

Marital status:
☐ Married ☐Single
☐ Common-law ☐Widowed
☐ Separated ☐Divorced

Marital status change in 2021? ☐Y ☐ N
Date of change: ______________________

Spouse's net income: *(if separated, for the period before separation date if not separated for the entire year and if we are not filing spouse's income tax return).*
____
(from Line 236000 on their 2021 personal tax return)

Do you own foreign property with a cost base greater than $100,000? *(includes US stocks invested through Cdn brokers)* ☐ **Yes** ☐ **No**

Did you sell your principle residence this tax year? ☐Yes ☐No **Proceeds:** $ ______________________
Date of sale: ______________________ **Date of original purchase:** ______________________
Address (including postal code): ______________________

Do any of your family members qualify for the disability tax credit? ☐ Yes ☐ No
If "Yes" please indicate the status of the signed T2201 from your medical professional:
☐ Copy currently on file
☐ Copy attached

Citizenship

Are you a Canadian citizen?

Taxpayer	Spouse
❒ Yes	❒ Yes
❒ No	❒ No

CRA Contact

Do you allow CRA to release your data to Elections Canada to update voter roles?

Taxpayer	Spouse
❒ Yes	❒ Yes
❒ No	❒ No

I wish to receive letters and notices from CRA exclusively by email to the email address I have provided.

Taxpayer	Spouse
❒ Yes	❒ Yes
❒ No	❒ No

MINOR, INFIRM OR ELDERLY DEPENDANT INFORMATION

Name (first and last name)	SIN	Date of Birth (YYYY/MM/DD)	Net Income *(from Line 236)*	Disability Tax Credit	Post-Secondary Institution	Daycare or Preschool
				☐Y ☐ N	☐Y ☐ N	☐Y ☐ N
				☐Y ☐ N	☐Y ☐ N	☐Y ☐ N
				☐Y ☐ N	☐Y ☐ N	☐Y ☐ N

INCOME	**Taxpayer**	**Spouse**	**INFORMATION REQUIRED**
Salaries, commissions	☐	☐	T4, T4A slips
Pension income (including OAS/CPP or RCA)	☐	☐	T4A, T4A(RCA), T4A(P), T4A(OAS) slips
RRSP and RRIF income	☐	☐	T4 RSP, T4RIF slips
Employment Insurance (EI) benefits and repayments	☐	☐	T4E slips
Social assistance	☐	☐	T5007
Investment income	☐	☐	T3, T5, T600 slips
Partnership income	☐	☐	T5013 slips or details
Self-Employment/Business/Professional income and expenses	☐	☐	Please complete Self-Employed Worksheet *
Rental income and expenses	☐	☐	Please complete Rental Income Worksheet*
Taxable capital gains and losses % split with spouse: _____________	☐	☐	Year-end investment portfolio package or other information which includes the following: purchase date and cost, sale date and proceeds (Sale of Investment Worksheet)
Spousal Support	☐	☐	Name of payer: ________________________________ Address of payer: ________________________________ Annual amount received: __________________________ Copy of support agreement
Registered Disability Savings Plan (RDSP) income and repayment	☐	☐	T4A slips
Foreign pension or income: Country: _____________________________	☐	☐	Slips or details
Other (please specify):	☐	☐	Details *(attach a separate sheet)*

DEDUCTIONS, CREDITS AND OTHER	**Taxpayer**	**Spouse**	**INFORMATION REQUIRED**
Pension Plan/RRSP contributions	☐	☐	T4, T4A slips, RRSP official receipts
Union or professional dues	☐	☐	T4 slips, official receipts
Moving expenses	☐	☐	Please complete Moving Expenses Worksheet*
Spousal/Child Support	☐	☐	Name of payee: Address of payee: Annual amount paid: Copy of support agreement
Interest expenses/investment expenses	☐	☐	Details – investment advisor or accountant fees
Child care expenses	☐	☐	Slips or details, Table 1 on page 3
Employment expenses	☐	☐	Please complete Employment Expense Worksheet * need T2200 *(completed by employer)*
Accounting fees	☐	☐	Details
Charitable/political donations	☐	☐	Official receipts
Caregiver credit	☐	☐	Complete table 2 on page 3
Medical/dental expenses	☐	☐	Official receipts or summary from pharmacy
Education Expenses/Tuition Fees/Textbook Credits/Exam Fees	☐	☐	T2202 *(from institution)*, TL11 *(foreign)*, Receipts
Interest Paid on Student Loans	☐	☐	Statement or details
Home Accessibility expenses	☐	☐	Details
Digital news subscription expenses	☐	☐	Detail, Receipts
New Home Buyers Amount	☐	☐	Purchase Agreement
Other, please specify:	☐	☐	

ONTARIO TRILLIUM BENEFIT *(Ontario sales tax credit, Ontario senior homeowner's property tax grant, Ontario energy and property tax credit, and Northern Ontario energy credit).*

Did you reside in: Ontario on December 31, 2021? ☐ Y ☐ N Northern Ontario on December 31, 2021? ☐ Y ☐ N

Address	**# of months in 2021**	**Amount paid in 2021**	**Property tax or rent?**	**Is this a long-term care home?**	**Landlord's name or municipality**
1.		$	☐ Property tax ☐ Rent	☐ Y ☐ N	
2.		$	☐ Property tax ☐ Rent	☐ Y ☐ N	

TABLE 1: CHILD CARE EXPENSES *Original or copy of receipts must be provided to Sandra Schofield CPA.*				
Caregiver Name:	**SIN**: *(if applicable)*	**Child**	**Amount Paid**	**#of weeks for boarding school or overnight camp**
			$	
			$	
			$	
			$	

TABLE 2: CAREGIVER CREDIT *(dependant has physical or mental impairment)*	
Name of dependant:	**Dependant's 2021 net income** *(from Line 236 of their 2020 personal tax return)*:
Dependent's relationship to you: ☐ Spouse ☐ Eligible dependant – 18+ years of age ☐ Eligible dependant – under 18 years of age	☐ Child – under 18 years of age ☐ Other – 18+ years of age *(please specify: parent, grandparent, brother, sister, uncle, aunt, niece, or nephew)*
Documentation required: Signed statement from a medical practitioner indicating the nature of the impairment, when it began, what its duration is expected to be, and that the person is dependant on others because of this impairment in physical or mental functions. *(Please note that this is not required if the individual already has a T2201 Disability Tax Credit Certificate already on file with CRA.)*	

ADDITIONAL INFORMATION REQUIRED

- ☒ **Notices of (Re) Assessment** – ***new clients***
- ☒ **Statement of Instalments** – if applicable
- ☒ **Direct Deposit** – void cheque attached if not already set up with CRA
- ☒ **Additional worksheets**, as needed

Work from Home Expense - employees who worked more than 50% of the time from home for a period of at least four consecutive weeks in 2021 due to Covid-19. *For the simplified (flat-rate) method, no T2200S from your employer is required.*	
Number of Days Worked from Home in 2021	

NOTES

I certify that all the information that I have provided is true, complete and correct to the best of my knowledge. I accept tha payment for the preparation of the tax return(s) is due upon completion and prior to any information being submitted to CRA

SIGNATURE of person providing information: ______________________ **DATE**: ______________

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Re: 2021 T1 Personal Income Tax Return Engagement

Thank you for the opportunity to work with you and advise you on income tax and financial matters. The purpose of this letter is to set out a clear understanding of the nature of my involvement as the preparer of your 2021 personal income tax return and your responsibilities as the taxpayer. As such, I ask you to confirm the following arrangements.

Please sign and date at the bottom of this letter, and return it to me as soon as possible.

It is understood and agreed that:

(a) The accuracy of the information and completeness of the representations reflected in your return is your responsibility under the Income Tax Act. You represent that the information supplied to me is, to your knowledge, correct and complete, and fully discloses all of your reporting requirements under the Income Tax Act.

(b) You confirm that you have provided me with all income and deduction items to be included in your tax return and that they are correct and complete. You confirm that all sources of income have been disclosed, all deductions were incurred to earn income, and all credits claimed are supported by receipts.

(c) If you sold your home in 2021, you must report the sale on your tax return, even if it was your principal residence for the whole time you owned it. There are significant fines for not reporting.

(d) If you owned certain property outside of Canada totalling more than $100,000 **at any time** during 2021, it may be necessary for you to declare such ownership in your tax return. There are substantial fines and penalties for non-compliance.

(e) You are not aware of any illegal or possibly illegal acts for which you have not disclosed to me all facts related thereto.

(f) I will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided. It is up to you to provide me with accurate and complete information necessary to prepare such personal income tax return.

(g) If requested by you, I will assist you in providing additional information or explanations related to my preparation of your return should any taxation authorities subsequently request it.

Fees

The fees for my services will be based on time spent on the engagement at my standard billing rates and are due when services rendered.

Confidentiality

I will maintain in confidence the information you give me. Accordingly, without your consent, your personal information will not be disclosed to individuals outside my firm or used by anyone in my firm other than those who are involved in preparing your tax return and/or providing related services.

The services and terms as set out above are as agreed. As well, I, ______________________________, acknowledge and accept my responsibilities as the taxpayer as outlined above.

Signature: ___________________________________ Signing Date: _____________________________

Please return completed form to:

Sandra Schofield, CPA
601 Liverpool Road
Pickering, ON L1W 1R1

PLEASE TURN OVER & SIGN

AUTHORIZATION TO RELEASE INCOME TAX RETURN INFORMATION

Sandra Schofield, CPA, respects the privacy rights of our clients, and is committed to protecting all personal information provided by you. As such, we will not release information to third parties without your signed consent.

I hereby authorize Sandra Schofield, CPA to disclose tax returns and/or financial information for the year(s) : ____

To (individual/bank/financial advisor) : ____

I understand that this authorization is effective when signed by me and will remain in effect for one (1) year, unless I specify a set period of time below or file a written revocation of this authorization with Sandra Schofield, CPA.

Authorization End Date: ____________________________

Name: ___________________________________E-Mail Address: ________________________

Signature: ___________________________________ Date: _____________________________