Dear Client:

The simplified 2025 Personal Income Tax Checklist is designed to assist you in gathering the reporting information and documents necessary for preparing your return.

For security purposes, all documentation, slips and receipts should be uploaded to our Client Portal. For support setting up or accessing the portal, contact your K&A Advisor

Note that if you or your spouse carried on a business in the year, you have until **June 15, 2026** to file your personal income tax return. However, any tax liabilities that you or your spouse have, are **due April 30, 2026.**

It is mandatory for all tax returns prepared by K&A to be e-filed (certain exceptions are provided by CRA).

Filing your tax return electronically is fast, safe, easy, and environmentally friendly. The benefits of using EFILE Online are:

• Individuals who have their returns e-filed can generally expect to have their returns and refunds processed within two weeks. You can get your refund even faster if you use direct deposit.

• If you have a tax balance due, you can e-file your return early and avoid paying the amount owing until April 30th. Your payment can be made by online banking, CRA online service (My Payment), ATM, or by using the remittance form at your financial institution. In many cases, taxpayers receive their notice of assessment before the payment is due.

K&A will store your returns electronically in a secure environment that can be easily accessed when, or if, required.

Please note that it is the taxpayer's responsibility to maintain a complete copy of all income tax supporting information.

If you wish to retrieve your income tax returns, NOA's, or any other tax schedules at a later date, K&A will have to charge a fee. Retrieval fees start at $35 minimum. Plus HST.

2025 Tax Season Checklist

Our checklist is designed to assist you in gathering the reporting information and documents necessary for the preparation of your 2025 tax return.

- **Details on any changes to your family info** (Marital status, new dependents, change of
- address, etc.)
- **Prior years' tax returns, if prepared elsewhere**
- **T4** (Employment Income)
- **T4A** (Pension, annuity and similar income, OAS, CPP)
- **T4RIF** (Registered Retirement Income Fund receipts)
- **T4RSP** (Registered Retirement Savings Plan receipts)
- **T4E** (Employment Income benefits)
- **T5** (Interest or taxable dividends)
- **T5008** (Dispositions of securities)
- **T3** (Statement of income from mutual funds, trusts, and income trust units)
- **T2200** (Declaration of conditions of employment signed by the employer)
- **T5013** (Statement of partnership income/loss)
- **Investments** (Non-registered accounts)
- **Details of personally-held foreign investments (**If applicable, please request foreign investment summaries from your broker/banker)

- **Provide a list of all investments** (e.g., stock, mutual funds) purchased and sold along with applicable details (e.g., sale price, cost, and outlays) and management fees paid. If applicable, please request this information along with a capital gain/loss trading summary from your broker/banker
- **Alimony or maintenance payment details**
- **Personal tax credit claims for dependents** (e.g., caregiver, disability, eligible dependent, etc.) Details on any changes to your family info (Marital status, new dependents, change of address, etc.)
- **RRSP contribution receipts** (RRSP Home Buyers Plan details, Lifelong Learning Plan withdrawal receipts, etc.)
- **FHSA contribution receipts**
- **Charitable donation receipts** (including donation receipts for donations made on or before February 28, 2026)
- **Union or professional dues**
- **Interest expenses** (Amount paid and details of loans for business or investment purposes)
- **T2202A** (Student tuition receipts, details of paid student loan interest)
- **Medical receipts and Home Accessibility Tax Credit receipts** (Annual printout from pharmacy or insurance company)
- **Political contribution receipts**
- **Tax installment receipts/statement from Canada Revenue Agency**
- **Prior year's Notice of (re) Assessment from Canada Revenue Agency**
- **Childcare expense receipts** (Details)

- **Employment expense information** (Meals, home office, etc.)
- **Self-employment information** (Including revenue, expenses and related GST information)
- **Summary of rental properties** (Request our Rental property Summary Sheet)
- **Moving expenses and details**
- **Real estate acquisition and disposition details throughout the year** (Including your principal residence)
- **Receipts to digital news subscriptions to qualified Canadian journalism organizations up to $500**
- **Provide the details of any support for a current or former spouse or common-law partner paid or received**

Kindly note that not all scenarios mentioned above will apply to every individual. You are not required to submit everything on this checklist. Only the information that applies to you.

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