



2023 Personal Income Tax Questionnaire

Please note that we scan all relevant tax information so that it is readily available to provide to CRA if requested. Information provided to us in pdf format is ready to prepare more quickly. Paper documents received can take longer for us to organize and scan and therefore can cause a longer time to prepare. We encourage you to upload your complete information to us in pdf format to the 'File Transfer' folder within your ShareFile account.

Section 1: Personal Information

	Taxpayer	Spouse (if applicable)
Name		

Please **ONLY** complete this section if your family's information is **new** or has **changed** in the year:

SIN		
Birth Date (YYYY-MM-DD)		
Title (i.e.: Dr., Mr., Ms., Mx.)		
Phone		
E-mail		
Home Address		

Marital Status: Married Single Common-law Separated Divorced Widowed

If your marital status changed in the year, provide the date of the change (YYYY-MM-DD) _____

Please list all dependents of you or your spouse and if they will have their personal tax return prepared by FWH:

Name	Relationship	Birth Date (YYYY-MM-DD)	SIN	Return Required?

Is FWH preparing a 2023 tax return for your spouse? Yes No NA

If **NO**, provide the income amount from line 23600 of their 2023 tax return (required for your return): _____

Did any taxpayers immigrate to Canada or emigrate from Canada during the year? Yes No

Date of entry into Canada (YYYY-MM-DD) _____ / Date of departure (YYYY-MM-DD) _____

Did any of the taxpayers become deceased during the year? Yes No

If yes, provide date of death (YYYY-MM-DD) _____, a copy of the will and the death certificate.

Section 2: Canada Revenue Agency Question - Disposal of a principal residence (primary home)

Did any taxpayers dispose of a principal residence (primary home) during the year? Yes No

If yes, please provide:

- Property address _____
- Year acquired _____
- Selling price \$ _____
- Percentage owned by each of you and your spouse: Taxpayer % _____ Spouse % _____

If the home was not your principal residence for the entire period of ownership (rented out), please also provide:

- Original purchase price \$ _____
- Amounts paid for significant renovations \$ _____
- Years that it was not your principal residence (YYYY-YYYY) _____

Note you will not have to pay tax on any capital gain from selling your house if it was your principal residence for all years that you owned it.

Section 3: Canada Revenue Agency Question - Foreign property

Did any taxpayers own or hold foreign property (cash, capital, investments) with a total cost greater than C\$100,000 any time in the year?
 Yes No If yes, provide detail of foreign property _____

Section 4: Income

Please indicate which of the following sources of income **apply to you (TP) or any family members (SP)**. Enclose all original tax and other information slips supporting these sources of income.

TP SP

- T4** (employment), **T4A** (self-employment/scholarship), **T4(OAS)** or **T4A(P)** (pension), **T4E** (employment insurance)
- Business or professional income** - Provide a detailed summary of income and expense information. Refer to the schedule on our website for a listing of the deductible expense items: [Business or Professional Income Schedule](#)
- T4RSP** (RRSP withdrawals), **T4RIF** (RRIF income)
- T3, T5, T5008** (investment income), **T5013** (limited partnerships or other tax shelters) - Provide all supporting documentation received, including any statement of investment income accompanying T3 or T5 slips.
- Summary of capital gains and losses** - Capital gains and losses arise upon the disposition of assets including shares, trust units, mutual fund units, bonds, and other real property such as a vacation or rental property.
 - For non-registered personal investments, this information can be provided by obtaining a statement of security dispositions from your investment advisor.
 - For assets disposed, provide purchase information including purchase date, original cost, and foreign exchange rate at time of purchase (if applicable). Also provide information about the sale including the date, proceeds of disposition, and rate of foreign exchange (if applicable).
 - Provide the statement of adjustments for purchases and/or dispositions of real property excluding your principal residence.

- Rental income** - Provide income and expense information and/or supporting documents. Refer to the schedule on our website for a listing of the deductible expense items: [Rental Income Schedule](#)
- Foreign employment income** – If you earned employment income outside of Canada, please provide all the following (CRA often requests this support):
 - Copies of the foreign income tax return(s) and attachments
 - Notice of assessment or statement from the foreign tax
 - All information slips
 - Proof of payment made or refund received from foreign tax authority (bank statement, cancelled cheque, or official receipt)
- Spousal support** - Provide the amount of spousal support payments received during the year.
- Any other sources of income** - Provide details and/or explanations:

Section 5: Deductions

Please indicate which of the following deductions apply to you or a family member.

TP SP

- RRSP contributions** - Provide receipts for RRSP contributions for the year. Note, the CRA does not accept bank statements as proof of contribution.
- NEW FHSA (First Home Savings Account) contributions** – Provide T4FHSA slips for contributions/withdrawals. If a withdrawal was made, please provide address for new home/build (if different from page 1) _____
 Did you open a First Home Savings Account (FSHA) in the year (even if no contribution)? Yes No
 Did you transfer to/from an RRSP account in the year? Transfer to RRSP Transfer from RRSP
- Carrying costs related to investment income** - List all investment counsel fees, interest paid on investment loans per financial institution and overdraft interest paid on broker accounts. Also provide copies of all supporting documentation received from the investment broker.
- Union and professional dues** – Provide receipts showing amounts paid during the year. To be deductible, dues must have been paid personally, and not by an employer or partnership.
- Employment expenses** - If your employment contract required you to pay expenses for which you did not receive an allowance from your employer, you may claim certain expenses. Provide details and a signed form T2200 from your employer. Refer to the schedule on our website for a listing of the deductible expense items: [Employment Expense Schedule](#)
- Childcare expenses** - If payments are made to an individual, include the name and social insurance number of the childcare provider. Also include receipts for summer camps attended by your child.
- Spousal support** - Provide the amount of spousal support payments made during the year.
- Moving expenses** - If you moved more than 40 km to be closer to a place of employment or study, then provide supporting details and receipts for your moving expenditures. Refer to the schedule on our website for a listing of the deductible expense items: [Moving Expense Schedule](#)
- COVID benefit income** – Please complete this section if any taxpayers were required by CRA to repay any portion of their **Canada Recovery Benefit (CRB)** during 2023.

Canada Recovery Benefit (CRB) (Jan 1 - Dec 31)	Taxpayer: _____	Repayment \$ _____
	Taxpayer: _____	Repayment \$ _____

Section 6: Tax Credits

Please indicate which of the following tax credits apply to you or any family members.

TP SP

- Medical expenses** - Amount eligible is the **least amount of \$2,635 or 3% of net income**. Must have at least a minimum of this threshold.
- For expenses other than prescription drugs include all receipts in respect of your immediate family, net of insurance reimbursement.
 - Provide the premiums paid for private health insurance, if any.
 - For prescription drugs, provide a **listing from your pharmacy** showing the amounts paid in 2023. Individual receipts should be provided only for prescriptions not already included on the pharmacy listing.
 - Registered **massage therapy is not an eligible medical expense in Nova Scotia** and is **only eligible for** residents of BC, NB, NL, ON, and PE. Provide registered massage therapy receipts only if you are a resident of one of these provinces.
 - For a complete listing of qualifying medical expenses, please visit: [Eligible medical expenses](#)
- NS Children's sports and arts tax credit** - You can claim fees paid in the year to a person or partnership for the registration or membership of a qualifying child (under the age of 19) in an eligible program or a club, association, or similar organization, whether inside or outside of Nova Scotia. The maximum amount that can be claimed for 2023 is \$500 per child (tax credit value \$43.95 ea.).
- Did you pay the maximum \$500 for each qualifying child? Yes No
- If yes, please retain receipts for your record – no need to provide to us unless requested.
- If no, indicate the amount paid for each qualifying child (retain receipts): _____
- Not a resident of NS?** Some other provinces offer similar fitness/arts credits. If unsure, we'd be happy to let you know.
- Charitable or political donations** - Include any 2023 charitable donation receipts as well as those from the prior five years that have not been claimed for tax purposes. *Note that Go Fund Me donations are not deductible unless paid to a registered charity.*
- Tuition and education** - Provide form **T2202** from educational institutions in Canada. Most schools make these forms available for download by students from their student account on the school website. Where tuition fees are paid to a qualifying institution outside Canada, Form TL11A should be filled out and signed by a representative of the foreign university.
- IMPORTANT:** Do you wish to transfer education tax credits to a spouse/parent, or from a child? Yes No
- If yes, please have **the student** complete and sign the T2202 or TL11A in the section designating a transfer of education credits to a spouse or parent.
- Interest on student loans** – If applicable, interest paid on student loans administered under either the Canada or a Provincial Student Loans Program qualifies for a tax credit. Provide a statement from the financial institution administering your student loan showing interest paid in the year. Note, interest paid for any other indebtedness, such as bank loans or lines of credit is not eligible.
- First-time home buyers** - To qualify for the first-time home buyers' tax credit, you or your spouse or partner must not have owned another home in 2023 or four preceding calendar years. Provide us with a copy of the statement of adjustments that you received from your lawyer when you purchased your home.
- Provincial Equity Tax Credits – These credits are available to individuals who made an investment in a qualifying small business. Please provide the applicable provincial tax credit certificate for the investment.
- Digital News Subscription** – Individuals who have entered into an agreement with a qualified Canadian journalism organization (QCJO) for a qualifying subscription can claim this credit up to a maximum of \$500. Please provide the name of the subscription, GCJO designation number, and amount paid.
- Disability** - If you or a dependant is "markedly restricted" in your daily living activities because of mental or physical impairment, provide a signed form T2201 only if you have **not** provided the form to the CRA in a prior year.
- Adoption expenses** - Eligible expenses relating to the adoption of a child including adoption agency fees, court costs, legal expenses, travel costs, and other mandatory expenses. The maximum claim is \$18,210 for each child adopted. The claim is made

in the year of the later of these two dates: the adoption order is recognized by a government in Canada or the child begins to live permanently with you.

- Eligible educator school supply tax credit** – For more information, click here [Eligible educator school supply credit information](#)
- Home accessibility expenses** – For more information, click here [Home accessibility expenses](#)

Section 7: Other

- Prior personal income tax return** - Please provide a copy of your return if not prepared by FWH.
- Investment or bank accounts** - Did you close a personal bank or investment account during the year? Yes No
If yes, specify: _____
- Fertility and Surrogacy** – If in 2023, you are a resident of Nova Scotia and have incurred expenses for fertility and surrogacy services from clinics in NS, then you may also be eligible for up to an additional 40% refundable tax credit from the Province of Nova Scotia on up to \$20,000 of fertility and surrogacy expenses (max refund of \$8,000). You will need to separately apply to the Province of NS after you receive your 2023 Notice of Assessment.
- More Opportunities for Skilled Trades Tax Refund (MOST)** – If in 2023 a member of your family is a resident of Nova Scotia, under age 30 and either employed and registered as an **apprentice or certified journey person** in an eligible trade ([Eligible Trades and Occupations under MOST \(PDF\)](#)) employed in an eligible **film or video industry** occupation as an operator, or employed in an eligible **nursing** position (**NEW FOR 2023**), then they may be eligible for a full refund of Nova Scotia income taxes on the first \$50,000 of income earned (up to approx. \$4,500 NS tax refund). They will need to separately apply to the Province of NS after they receive their 2023 Notice of Assessment
- NEW Multigenerational home renovation tax credit** – If eligible, you can claim this credit for certain renovation expenses to create a self-contained secondary unit. The secondary unit must allow a senior or an adult who is eligible for the disability tax credit to live with a qualifying relative. You can claim up to \$50,000 in qualifying expenditures for each qualifying renovation that is completed. The tax credit is 15% of your costs, up to a maximum of \$7,500, for each claim you are eligible to make.

Additional comments:

Section 8: What NOT to provide

To save you time when gathering information, please **do not submit** the following information unless requested:

- Duplicate medical receipts and prescription cash register receipts
- Personal bank and credit card statements
- Personal registered investments statements (RRSP, RESP, TFSA)

If you are submitting physical documents, please do not staple them to facilitate document scanning.

Please do try to provide your complete information as a single submission once you believe it is complete. If possible, please avoid multiple submissions.

Thank you for your cooperation!