

Baker Watson

Chartered Professional Accountants

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200-2150 SCARTH STREET
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** Denotes Professional Corporation*

February 15, 2023

RE: 2022 PERSONAL INCOME TAX RETURN

We are again approaching that time of year when Canadian personal income tax returns are due to be filed. We have summarized in the attached checklist, the information required by us to complete your 2022 personal income tax returns. In order to give your tax returns proper attention and to minimize time pressure, we would appreciate receiving your information before March 31, 2023.

Our prior experience with electronic filing (EFILING) is that it is an efficient and effective way of filing personal income tax returns. As a result, we plan on EFILING all personal income tax returns this year. **In order to EFILE your return, you will be required to sign your T183 when your tax return has been completed.**

We look forward to serving you. If you would like to arrange an appointment to discuss your returns, we can be reached at one of the numbers below:

Main Line	(306) 757-5515
Brenda Watson, CPA, CA	(306) 559-6901
Todd Underwood, CPA, CA	(306) 559-6902
Karen Gonda, CPA, CGA	(306) 559-6906

We also continue to provide the following options to exchange your personal tax information.

- You can choose to drop off your records with no appointment. There will be a box just inside our door available Monday to Friday 8:30 am to 4:30 pm.
- You can send us your information electronically. To do this securely, you can use our portal. If you are not yet registered for this option and would like to be, please email our receptionist at reception@bakerwatson.ca to be set up.
- You can call us at the number(s) above to discuss other options.

Yours very truly,

Baker Watson

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Encl.

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Personal Tax Information

	Taxpayer	Taxpayer
Name:		
Phone (cell):		
Phone (work):		
Email address:		
Address:		

Electronic Information Exchange

We continue to use CCH iFirm Portal for the online exchange of your confidential financial information. The link to the login page can be found in red on the home page of our website at www.bakerwatson.ca.

If you have not previously registered for this service, and would like to have your tax returns sent to you electronically, please email our receptionist at reception@bakerwatson.ca for an invitation to register.

Would you like to receive your completed 2022 personal tax return electronically this year?
YES _____ NO _____ If yes, please ensure you are registered for the iFirm Portal.

If yes, would you still like a paper copy of the tax return? YES _____ NO _____

Would you like to receive this package electronically next year?: YES _____ NO _____

If you would like to receive this package electronically, please provide the email address you would like the package sent to:

Things to note for 2022

Working at home due to COVID-19

If you were required to work at home in 2022 due to COVID-19, you may be eligible for a home office expense deduction. There are two options available to claim these.

- Temporary Flat Rate – Please provide the number of days you worked from home due to COVID-19 excluding statutory holidays, vacation days and sick days.
- Detailed Method – See part 13, on the Personal Tax Organizer for details of what information is required.

Saskatchewan Home Renovation Tax Credit

Saskatchewan homeowners may save up to \$945 in provincial income tax in 2022 by claiming a 10.5% tax credit on eligible home renovation expenses in excess of \$1,000, but not more than \$10,000, for a maximum claim of \$9,000. See attached for a list of examples of eligible expenses.

- Renovations must be to your principal residence, which must be located in Saskatchewan.
- Renovation expenses must be incurred between **January 1, 2022 and December 31, 2022**.
- The renovation must be substantially completed by December 31, 2022.

Saskatchewan Active Families Benefit

Saskatchewan families with income of less than \$60,000 may claim a refundable tax credit of 100% of the amount paid for children's cultural, recreational and sport activities up to a maximum credit of \$150 per child.

Tax-free First Home Savings Account (FHSA)

This is available to individuals who are at least 18 years old and have not owned a home in the current or past four years. The FHSA allows taxpayers to contribute up to \$8,000 per year to a lifetime maximum of \$40,000. The contributions are deductible and income earned in the account is not subject to tax. In addition, withdrawals from the FHSA to make a qualifying home purchase are non-taxable. This will be available sometime in 2023.

Principle Residence Sale

If you sold your home or cottage in 2022, you have to report information related to that sale on your personal income tax return. Failure to report this sale could result in you not being entitled to the principal residence exemption, and any gain on the sale could be taxable.

If you sold your home or cottage in 2022, please provide the following:

Use/Description of property (house, cottage, etc.) _____

Year property purchased/acquired _____

Proceeds on sale (legal documents) _____

We have attached a detailed personal tax checklist for your use, if you wish to use it.

PERSONAL TAX ORGANIZER

For the year 2022

Please complete this T1 Organizer before your appointment. Please attach all applicable slips, receipts, lists, and other supplemental information.

1. Personal Information

Marital Status: Married Single Common-law Separated Divorced Widowed

If married or common-law, should your return be filed jointly with your spouse's return? Yes No

If marital status changed during the year, provide date of change (dd/mm/yy): _____

Was the taxpayer born in the U.S. or is he/she a U.S. citizen? Yes No

2. Residence

Province or territory of residence on December 31: _____

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

If yes, provide date of entry into Canada _____ or date of departure _____

3. Elections Canada

Is the taxpayer a Canadian citizen? Yes No

If yes, the taxpayer authorizes the CRA to provide his/her name, address and date of birth to Elections Canada to update his/her information on the National Register of Electors. Yes No

4. Foreign Reporting – T1135

Did the taxpayer own or hold foreign property with a total cost between CAN\$100,000 and CAN\$250,000 at any time during the year? If yes, please provide the total foreign income and capital gains earned during the year. Yes No

Did the taxpayer own or hold foreign property with a total cost of more than CAN\$250,000 at any time during the year? If yes, please provide a detailed list of all income and capital gains earned during the year. Yes No

5. Dependants

Name	Relationship	Date of Birth	SIN	Physically or Mentally Infirm?	Income	Child Care Expenses

6. General Income/Deductions

- T4 slips – Employment income? Yes No
- T4A – Commission and self-employment? Yes No
- T4E – Employment insurance? Yes No
- T5007 – Social assistance? Yes No
- Employment income or taxable benefits not shown on the T4 slip? _____
- Provide us with the amount paid for union and professional dues as well as the names of the organizations? _____
- List of child care expenses, with receipts, for each child? Yes No
- List of moving expenses paid and for whom? Yes No
- List of spousal support payments made or received? Yes No
- List of deductible employment expenses? Yes No
- Is a signed Form T2200 attached? Yes No

7. Pension Income

- T4A – Pension, retirement and annuity income? Yes No
- T4A (P) – Canada pension plan benefits? Yes No
- T4A (OAS) – Old age security pension slip/foreign pensions? Yes No
- T4A-RCA – Retirement compensation arrangements? Yes No
- T4RSP – Registered retirement savings plan income? Yes No
- T4RIF – Registered Retirement income fund income? Yes No
- Does the taxpayer elect to split eligible pension income with his/her spouse or common-law partner? Yes No
- Did the taxpayer receive any amounts for a retirement income security benefit under the *Canadian Forces Members and Veterans Re-establishment and Compensation Act*? If so, provide the required documentation. Yes No

8. Investment Income/Deductions

- T3 – Income from trust allocations? Yes No
- T5 – Investment income? Yes No
- T4PS – Income from profit sharing plans? Yes No
- T5013 – Partnership income? Yes No
- T5008 – Income from securities transactions? Yes No
- Sold any Crypto-assets? Yes No
- Did the taxpayer dispose of property or investments during the year? If so, please provide details of the gains or losses (i.e. broker gain loss report)

Interest paid to earn Investment income _____ Management Fees _____ Accounting/Legal Fees _____

9. Self-Employment/Business Income

- Financial statement(s)/ schedule of revenue and expenses attached? Yes No
- Has the taxpayer registered to be eligible for Employment Insurance special benefits? Yes No
- If an owner/manager, did the taxpayer have a shareholder loan outstanding during the year? Yes No
- If yes, provide details of borrowings, repayments, and year-end balance if owner/manager owes the company money:
-
- If the taxpayer used a vehicle for business, are the vehicle expenses and both total and business mileage attached? Yes No
- If the taxpayer used a portion of his/her home for business, are the home expenses and both total and business square footage attached? Yes No
- Is a list of all asset additions and disposals (including cars, equipment, etc.) attached? Yes No

10. Rental Income

- If the taxpayer owned rental property, is a statement of rental income attached? Yes No
- Does the taxpayer also live in the rental property (in which case no CCA should be claimed)? Yes No
- Did the taxpayer change a rental property to a personal-use property or vice-versa? Yes No
- If so, please provide details.
-

11. RRSP/pool registered pension plan (PRPP) Contributions

- T-slip for contributions made attached? Yes No
- Where any amounts repaid during the year to a home buyers' plan or a lifelong learning plan? Yes No

12. Other Credits

- T2202 – Tuition amount for taxpayer? Yes No
- T2202 – Tuition amount claimed on transfer from dependant? Yes No
- Receipt or amount for taxpayer's student loan interest? Yes No
- Receipts/listing of all medical expenses paid in the year for taxpayer, spouse, and dependants? Yes No
- Receipts for charitable donations or donations made by way of gifting an item in kind? Yes No
- Were any loans associated with the charitable donations? Yes No
- Receipts for political contributions? Yes No
- List of eligible teaching supplies purchased (for teachers and early childhood educators only)? Yes No
- Information pertaining to the purchase of a new home to claim the first-time home buyer's amount? Yes No
- If you would like your tax refund deposited directly into your account and if you have not already registered for direct deposit or if your banking information has changed please ensure you provide a void cheque Yes No

13. COVID-19 Information

T4A – Canada Emergency Response Benefit (CERB), Canada Recovery Benefit, Canada Emergency Student Benefit Canada Recovery Caregiving Benefit, Canada Recovery Sickness Benefit, Canada Worker Lockdown Benefit, or provincial or territorial COVID-19 financial assistance payments and/or repayments (provisional/territorial COVID-19 financial assistance payments will be on separate T4A slips)?

Yes No

T4E – For CERB applicants who applied with Service Canada or who received Any EI benefit payments?

Yes No

Amended T4A if the CRA adjusts your T4A amounts?

Yes No

Payment summaries for repayment of COVID-19 benefits?

Yes No

Did you receive the Canada Emergency Business Account (“CEBA”) loan? If so, how much?

Did you receive the Canada Emergency Wage Subsidy? If so, how much? Please provide supporting documents.

Did you receive the Canada Emergency Rent Subsidy? If so, how much? Please provide supporting documents.

Did you receive any Canada Recovery Hiring Program payments? If so, how much? Please provide supporting documents.

Home Office Expense Deduction – If using the temporary flat rate method:

Number of days worked from home in 2021 during the pandemic, excluding statutory holidays, vacation days and sick days.

Home Office Expense Deduction – If using the detailed method:

Completed and signed (electronic signature allowed) Form T2200S or Form T2200 from your employer?

Yes No

Copies of expense receipts: Rent, utilities, maintenance, internet fees, Office supplies, cell phone service, long distance calls, and expenses Relating to commission income (home insurance, lease costs of a cell Phone, computer, laptop, computer table, fax machine, etc)?

Yes No

Workspace area _____

Total area of home _____

Is your workspace a common (shared) area?

Yes No

Hours worked per week _____

Saskatchewan Home Renovation Tax Credit - Examples of eligible expenses:

- painting the interior or exterior of a house
- re-shingling a roof
- kitchen, bathroom, and/or basement renovations
- flooring (carpet, linoleum, hardwood, laminate, etc.)
- windows and/or doors
- furnace, boiler, woodstove, fireplace, water softener, water heater, and/or oil tank
- central air conditioner
- permanent home ventilation
- permanent reverse osmosis system
- septic system and/or wells
- electrical wiring upgrades (e.g., changing from 100 to 200 amps)
- home security system (monthly fees do **not** qualify)
- solar panels and panel trackers
- standby generators, automatic garage door openers, and electric vehicle charging units – provided these items are permanently affixed to your home or garage (if the unit is portable and can be moved between homes, garages or other structures it does not qualify)
- building a garage, deck, fence, garden/storage shed, gazebo, and/or an addition to your home
- building a new driveway and/or retaining wall (or resurfacing a driveway)
- exterior shutters and awnings
- underground sprinklers
- pool liners and/or solar heaters and heat pumps for pools (does not include solar blankets)
- landscaping (e.g., sod, perennial shrubs and flowers, trees, tree and stump removal, large rocks, crushed rock, permanent garden lighting, permanent water fountain, permanent ponds, large permanent garden ornaments)
- fixtures (e.g., blinds, shades, shutters, lights, ceiling fans)
- electronic devices that are installed as a fixture **and** are necessary and primarily used to operate another eligible expenditure (e.g., a device that is a fixture and is necessary and primarily used to operate solar panels, air conditioning systems, home security devices, or ventilation systems)
- asbestos removal from house or garage
- associated costs to the above such as installation, permits, professional services, equipment rentals, the amount of GST/PST paid, and incidental expenses (e.g., work performed by electricians, plumbers, carpenters, architects, etc. will generally constitute an eligible expense)
- for condo owners and co-operative housing corporation members, your share of the cost of eligible renovations to common areas will qualify for the tax credit if certain conditions are met

[Please click here for more information on the Government of Saskatchewan website .](#)

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Did you know you could claim the following as
Medical Expenses?

The following is a list of the most common types of eligible medical expenses:

- Prescriptions (**please request a detailed printout from your pharmacist to ensure all amounts are included**)
- Dental Services
- Prescription Eye Glasses
- Prescription Contact Lenses
- Premiums paid to Private Health Care Plans (eg. Blue Cross), travel health insurance premiums
- Travel Expenses
 - If you had to travel to obtain medical services that are not available locally, you can claim:
 - \$0.55/km for transportation costs if you had to go at least 40 km (one-way based in Saskatchewan).
 - \$23/meal to a maximum of \$69/day or the actual cost of the meals (receipt needed) if you traveled at least 80 km (one-way).
- Blood Sugar Level Measuring Devices for Diabetics
- Other medical expenses – if in doubt about the eligibility, please ask us about them.

If you have been reimbursed for medical expenses, please provide details of the reimbursements.