



Canada

2020 Taxation Year Questionnaire

Global Mobility Services

**PERSONAL INCOME TAX QUESTIONNAIRE
CANADIAN INDIVIDUAL INCOME TAX RETURNS
2020 TAXATION YEAR**

PLEASE COMPLETE AND RETURN BY MARCH 12, 2021

Enclosed is your 2020 income tax return questionnaire, which will assist you in assembling data for the preparation of your 2020 Canadian individual income tax return(s). Your careful attention to the completion of the questionnaire will enable us to prepare your return(s) efficiently and accurately. This tax questionnaire is not designed to replace the personal contact that we believe is necessary to provide you with the complete service that we aim to deliver. Please contact us if you have any questions.

1. [Ethics and Independence](#) If you have not already signed the [Ethics and Independence Rules Confirmation](#) for the 2020 tax year with your engagement letter, please **print** the [Ethics and Independence Rules Confirmation](#) page, sign manually, and fax, or scan and email it back to us. [Page 3](#)

2. [Authorization to disclose 2020 tax information](#) If you are an employee whose tax services are being provided by your employer, please **print** the [Authorization to disclose 2020 tax information](#) page, sign manually, and fax, or scan and email it back to us. [Page 4](#)

3. [Efile Consent](#) Please indicate if you would like your return(s) electronically filed if Efile eligible. [Page 4](#)

4. [Table of contents](#) Review the contents to ensure that you only answer sections of the questionnaire applicable to your particular circumstances. If the answer to a question is “No”, skip the related section in the questionnaire. [Page 5](#)

5. **REQUIRED SECTIONS** Please complete the following mandatory sections even if KPMG has prepared your tax returns in prior years. All other sections may be completed as applicable.

Taxpayer Information	Income Summary
Foreign Reporting Canada	Deduction Summary

6. **SLIPS/RECEIPTS** Unless otherwise indicated in specific sections, please provide KPMG with copies of slips and receipts. If you are submitting information electronically, please scan and email your slips/receipts to us, or upload them to the **2020 Tax Folder** of your KPMG LINK account.

7. **NOTICE(S) AND PRIOR YEAR RETURNS** If you have not already done so, please provide KPMG with any notices received with respect to the 2019 tax year. If KPMG did not prepare your return(s) for the 2019 tax year, please provide us with a copy of your 2019 personal income tax return(s) in addition to your notice(s) of assessment for the 2019 taxation year.

8. **DUE DATES** For timely completion of your tax return(s), complete and return this questionnaire to us by **March 12, 2021**. If we do not receive your completed questionnaire and tax information by this date, we cannot guarantee that your return(s) will be prepared in time to meet the filing due date.

FILING DUE DATES

PLEASE TAKE NOTE OF THE DUE DATES FOR CANADIAN 2020 INCOME TAX RETURNS AND 2021 INSTALMENT PAYMENTS

CANADIAN INCOME TAX RETURNS	DUE DATES
Filing return - no extensions available	April 30, 2021
Paying balance due to avoid interest and late filing penalties	April 30, 2021
Filing return if self-employed	June 15, 2021
Filing foreign reporting forms T1135, T1141, T1142	April 30, 2021
If self-employed.....	June 15, 2021
Posting security on departure gains	April 30, 2021
Filing departure forms T1161, T1234, T1244	April 30, 2021
If self-employed.....	June 15, 2021
<i>Note: Election to defer tax on departure from Canada could be denied if form T1244 is not filed by the due date. The form must be filed by April 30, 2021 even if self-employed.</i>	
2021 Instalment payments	March 15, 2021 June 15, 2021 September 15, 2021 December 15, 2021
Filing Section 216 Return for rental property income if form NR6 was filed for 2020.....	June 30, 2021
Filing form T1134 for the 2020 tax year (due 12 months after the end of the tax year).....	December 31, 2021

ETHICS AND INDEPENDENCE RULES CONFIRMATION 2020 TAXATION YEAR

TO BE COMPLETED BY ALL TAXPAYERS IF NOT ALREADY SIGNED WITH ENGAGEMENT LETTER FOR 2020

As a result of certain regulatory ethics and independence rules, KPMG may be restricted from providing personal tax services to you and your “immediate family members”. The term “immediate family members” is defined as your spouse, spousal equivalent or dependent. The restriction may apply if you or an immediate family member hold one of the following financial reporting positions in a publicly traded company, or one of its subsidiaries, of which KPMG is the auditor: the Chief Executive Officer, President, Chief Financial Officer, Chief Operating Officer, General Counsel, Chief Accounting Officer, Controller, Director of Internal Audit, Director of Financial Reporting, Treasurer or any equivalent position. Therefore, it is necessary for you to advise us of all such positions held by you or an immediate family member. KPMG will review the information and contact you immediately if we are unable to provide personal tax services to you this year. It is not necessary for you to determine if KPMG is the auditor of the public company as we will undertake that review. This information is for KPMG’s internal use only and will be used to determine whether conflict or independence issues exist.

Neither I, nor any of my immediate family members, hold any of the above listed positions with any publicly-traded company.

I and/or my immediate family members hold a position with the following publicly-traded company(ies) and/or a subsidiary(ies).

PUBLICLY TRADED COMPANY OR SUBSIDIARY	POSITION HELD	NAME OF FAMILY MEMBER AND RELATIONSHIP

Signature

Print Name

Date

AUTHORIZATION TO DISCLOSE 2020 TAX INFORMATION

PLEASE COMPLETE IF YOU ARE AN EMPLOYEE WHOSE TAX SERVICES ARE BEING PROVIDED BY YOUR EMPLOYER

I (We) authorize KPMG (and other KPMG firms) to disclose information from my (our) 2020 income tax return(s) or, when necessary, copies of the return(s) and/or any information regarding my (our) tax return(s) for tax equalization/protection or reimbursement purposes.

If the 2020 Tax Questionnaire contains information for both the taxpayer and spouse, both must sign.

Taxpayer Signature Print Name Date

Spouse Signature Print Name Date

ELECTRONIC FILING AUTHORIZATION FOR 2020 INDIVIDUAL TAX RETURNS

TO BE COMPLETED BY ALL TAXPAYERS

KPMG is mandated to electronically file (Efile) Canadian and Quebec income tax returns, if qualified. If a qualified return is not electronically filed, KPMG will be assessed a penalty by the tax authorities.

If your Canadian and/or Quebec return qualifies for electronic filing, is KPMG authorized to do so?

Yes

No, I will pay the penalty

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To start, simply check the YES box for the items applicable to you. Sections not applicable to you may be disregarded. Then, click on the link to the pages indicated for further information. You may return to this table of contents from any page by clicking the link in the bottom right corner of the page.

GENERAL INFORMATION			SECTION REFERENCE	PAGE #
1. Taxpayer Information	<i>Applicable to all</i>		Taxpayer Information	6
2. Foreign Reporting	<i>Applicable to all</i>		Foreign Reporting	9
3. Did you begin living or working in Canada during the tax year?	Yes	No	Moving to Canada	14
4. Did you begin living or working outside of Canada during the tax year?	Yes	No	Moving from Canada	16
5. Did you work in more than one country during the tax year?	Yes	No	Travel and Workdays	19
SOURCES OF INCOME			SECTION REFERENCE	PAGE #
6. Income summary	<i>Applicable to all</i>		Income Summary	23
7. Did you receive any government payments due to the COVID-19 pandemic?	Yes	No	Income Summary	24
8. Were you granted or did you exercise stock options during the tax year?	Yes	No	KPMG will contact you or your employer to obtain details.	
9. Did you sell real property during the tax year?	Yes	No	Sale of Real property	25
10. Did you receive rental income?	Yes	No	Rental Income	26
11. Were you self-employed, an active member of a partnership, or have employment related expenses?	Yes	No	Business Income and Expenses	30
SOURCES OF EXPENSES AND DEDUCTIONS			SECTION REFERENCE	PAGE #
12. Deduction summary	<i>Applicable to all</i>		Deductions Summary	36
13. Did you make a withdrawal from your RRSP under the Home Buyers' Plan or Life-Long Learning Plan?	Yes	No	RRSP Withdrawals	37
14. Did you make any instalment payments, and/or would you like to, if applicable, have a refund directly deposited to your Canadian bank account?	Yes	No	Tax Instalments and Refunds	38
15. Did you wish to claim any home office expenses as a result of working from home during the COVID-19 pandemic?	Yes	No	Home Office Expenses for Employees	37

TAXPAYER INFORMATION

THIS SECTION MUST BE COMPLETED BY ALL TAXPAYERS

If KPMG prepared your tax return(s) last year, you need only indicate changes, as well as confirm your address, telephone number, and email. Otherwise, please complete the entire section.

Please indicate the date of completion of this questionnaire (MM/DD/YYYY)

A. If there is any time between now and April 30, 2021 when you, and if applicable, your spouse will not be available to sign your return(s), please provide details:

B. In what format would you like to receive your returns? Electronic Or Paper

C. Personal information:

	TAXPAYER	SPOUSE
First Name		
Last Name		
Birth Date (mm/dd/yyyy)		
Citizenship		
¹ Canadian SIN/ITN		
Preferred Email		
Preferred Phone		
Street Address		
City/Town		
Province/State		
Postal/ZIP Code		
Country		

D. Please indicate your marital status at December 31, 2020:

- | | | |
|--------------------------------|-----------|---------|
| Legally Married | Divorced | Widowed |
| ² Living Common-Law | Separated | Single |

If married/living common-law, did your spouse have any income in 2020? Yes No

If your marital status changed in 2020, please provide the date: (MM/DD/YYYY)

E. If KPMG is not authorized to prepare your spouse's return(s), please provide us with your spouse's net income for the 2020 calendar year

1. Canadian SIN is the Canadian Social Insurance Number, ITN is the Canadian Individual Taxpayer Number
 2. Common-Law partner: person of the opposite, or same, sex who was living with you in 2020 in a common-law partner relationship and
 i. is the natural or adoptive parent (legal or otherwise) of your child, or
 ii. has been living with you at least 12 continuous months (including any period of separation of less than 90 days)
 iii. shall be included in the reference to a spouse throughout the questionnaire

F. Please indicate your province of residence at December 31, 2020 (or at date of departure if moved out of Canada)

G. If you are a Canadian citizen do you authorize Canada Revenue Agency to provide your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Elections?

Taxpayer	Not a Canadian citizen	Yes	No
Spouse	Not a Canadian citizen	Yes	No

H. Dependents:

	FIRST	SECOND	THIRD
First Name	_____	_____	_____
Last Name	_____	_____	_____
Birth Date	(MM/DD/YYYY)	(MM/DD/YYYY)	(MM/DD/YYYY)
Canadian SIN	_____	_____	_____
2020 Net Income	_____	_____	_____
Relationship to you (son, daughter, parent)	_____	_____	_____

Note: If you have more than three dependents, please provide us with details to your additional dependents separately.

I. If you arrived/departed Canada during the tax year, did you earn income from sources inside and outside of Canada for the part of the year you were not a resident of Canada? Yes No N/A

If Yes, please complete:

INCOME EARNED BEFORE MOVING TO CANADA	SOURCE OF INCOME	DESCRIPTION
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

INCOME EARNED AFTER LEAVING CANADA	SOURCE OF INCOME	DESCRIPTION

My Account is a secure online portal offered by the Canada Revenue Agency that allows you to perform many tasks online including tracking your refund, viewing or changing your return, checking your benefit and credit payments, viewing your RRSP limit, setting up direct deposit, and managing your personal information.

To sign-up for, or to access the portal, please use the following link and follow the instructions:

<https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals.html>

FOREIGN REPORTING

THIS SECTION MUST BE COMPLETED BY ALL TAXPAYERS

- A. At any time in 2020, did you own or acquire specified foreign (non-Canadian) property¹, with a total cost in excess of \$100,000 CAD? Yes No

If yes, please complete the schedules on the following pages, or contact us for an excel template. If you wish to review or complete the form yourself, please go to:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1135.html>

- B. At any time in 2020, did you transfer or loan property or funds to a non-Canadian trust? Yes No

If yes, please provide details of the property transferred or loaned, and of the trust. KPMG will assess the filing requirement for Form T1141. If you wish to review or complete the form yourself, please go to:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1141.html>

- C. At any time in 2020, did you receive funds or property from, or were you indebted to, a non-Canadian trust in which you were beneficially interested? Yes No

If yes, please provide details of the funds or property received, and of the trust. KPMG will assess the filing requirement for Form T1142. If you wish to review or complete the form yourself, please go to:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1142.html>

- D. Did you own or did you acquire shares of a foreign affiliate during 2020? Generally, a foreign affiliate is a non-Canadian corporation in which you have at least 1% interest, and you, together with related persons, have at least a combined 10% interest..... Yes No

If yes, please provide details of the corporation and a copy of the financial statements for the fiscal year ending in 2020. KPMG will assess the filing requirement for Form T1134. If you wish to review or complete the form yourself, please go to:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1134.html>

1. Specified foreign property includes foreign bank accounts, foreign tangible property (such as rental property), shares of non-Canadian corporations, and interest in non-Canadian trusts or other non-Canadian entities. Excluded items include property used in active business, personal use property (such as vacation home), interests in foreign trusts that provide retirement benefits, assets held within a RRSP, a RRIF or a RPP and foreign investments held in mutual funds registered in Canada.

FOREIGN PROPERTY - FORM T1135

THERE ARE SUBSTANTIAL PENALTIES FOR FAILING TO COMPLETE AND FILE FORM T1135 BY THE DUE DATE OF APRIL 30, 2021 OR JUNE 15, 2021 IF YOU HAVE SELF EMPLOYMENT INCOME

If you have additional assets to report, please attach a continuation sheet with the same information for each asset. Alternatively, please contact us for an excel template.

A. FUNDS HELD OUTSIDE CANADA

Name of bank/other institution holding funds
 Owned by ... _____ Maximum funds held during the year .. _____
 Country _____ Funds held at year end..... _____
 Currency _____ 2020 Income or Loss _____

Name of bank/other institution holding funds
 Owned by ... _____ Maximum funds held during the year .. _____
 Country _____ Funds held at year end..... _____
 Currency _____ 2020 Income or Loss _____

Name of bank/other institution holding funds
 Owned by ... _____ Maximum funds held during the year .. _____
 Country _____ Funds held at year end..... _____
 Currency _____ 2020 Income or Loss _____

B. SHARES OF NON-RESIDENT CORPORATIONS (OTHER THAN FOREIGN AFFILIATES, SEE DEFINITION ON PAGE 9)

Name of corporation
 Owned by ... _____ Maximum cost amount during the year _____
 Country _____ Cost amount at year end _____
 Currency _____ 2020 Income or Loss _____
 Gain or Loss on disposal _____

Name of corporation
 Owned by ... _____ Maximum cost amount during the year _____
 Country _____ Cost amount at year end _____
 Currency _____ 2020 Income or Loss _____
 Gain or Loss on disposal _____

Name of corporation
 Owned by ... _____ Maximum cost amount during the year _____
 Country _____ Cost amount at year end _____
 Currency _____ 2020 Income or Loss _____
 Gain or Loss on disposal _____

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C. INDEBTEDNESS OWED BY A NON-RESIDENT

Description of indebtedness

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

Description of indebtedness

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

Description of indebtedness

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

D. INTEREST IN NON-RESIDENT TRUSTS

Name of trust

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Capital received

Gain or Loss on disposal

Name of trust

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Capital received

Gain or Loss on disposal

Name of trust

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Capital received

Gain or Loss on disposal

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E. REAL PROPERTY OUTSIDE CANADA (OTHER THAN PERSONAL USE AND REAL ESTATE USED IN ACTIVE BUSINESS)

Description of property

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

Description of property

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

Description of property

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

F. OTHER PROPERTY OUTSIDE CANADA

Description of property

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

Description of property

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

Description of property

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

**G. PROPERTY HELD IN ACCOUNT WITH A CANADIAN REGISTERED SECURITIES DEALER OR A CANADIAN TRUST COMPANY
PLEASE LIST ALL PROPERTY AND PROVIDE ALL BROKERS' STATEMENTS**

Name of Canadian registered securities dealer
or trust company.....

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

Name of Canadian registered securities dealer
or trust company.....

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

Name of Canadian registered securities dealer
or trust company.....

Owned by ... _____ Maximum cost amount during the year _____

Country _____ Cost amount at year end

Currency _____ 2020 Income or Loss

Gain or Loss on disposal

**MOVING QUESTIONNAIRE
LIVING OR WORKING IN CANADA**

COMPLETE THIS FORM ONLY IF YOU STARTED WORKING IN CANADA IN 2020, OR YOU HAVE IMMIGRATED TO CANADA IN 2020

A. CANADIAN RESIDENCY

- i. How many days have you been present in Canada in 2020?..... _____
- ii. What country/state did you live in before coming to Canada?..... _____
- iii. What date did you arrive in Canada?..... _____
(MM/DD/YYYY)
- iv. What province did you move to?..... _____
 - a. What is the term of your work assignment in Canada? _____ To: _____
(MM/DD/YYYY) *(MM/DD/YYYY)*
 - c. When did you transfer to Canadian payroll?..... _____
(MM/DD/YYYY)
 - b. If you were not on a Canadian payroll, are there any inter-company charge backs for your workdays in Canada? I don't know Yes No
- v. Did your family move to Canada with you?..... Yes No

If yes, please indicate family members and the dates on which they moved. If you have more than three family members who moved, please provide the information separately.

WHO MOVED WITH YOU?	WHEN DID THEY MOVE?
_____	_____
_____	<i>(MM/DD/YYYY)</i>
_____	_____
_____	<i>(MM/DD/YYYY)</i>
_____	_____
_____	<i>(MM/DD/YYYY)</i>

- vi. When did you move out of your permanent home in your prior location?..... _____
(MM/DD/YYYY)
- vii. Have you established a degree of permanence to your stay in Canada?

Purchased a home	Yes	No	Executed a new will	Yes	No
Opened Canadian bank accounts	Yes	No	Joined clubs or other organizations	Yes	No
Obtained a Canadian driver's licence	Yes	No			

viii. Do you visit your prior location on a regular basis? Yes No

If yes, please indicate length and purpose of visits. If you have more than five visits, please provide details separately.

	LENGTH OF VISIT (DAYS)	PURPOSE OF VISIT
Visit 1	_____	_____
Visit 2	_____	_____
Visit 3	_____	_____
Visit 4	_____	_____
Visit 5	_____	_____

B. PRIOR COUNTRY STATUS

i. Are you considered a resident of a country other than Canada for purposes of its income tax law during the period of your Canadian assignment in the tax year?..... Yes No

If yes, please provide the name of the country..... _____

ii. Have you paid, or will you be required to pay income tax in another country on the compensation you received for services performed during the period of your Canadian assignment in the tax year? Yes No

iii. Do you maintain a home in another country? Yes No

If yes, please answer the following. If there are more than three owners please provide the information separately.

	HOME OWNERSHIP
Owner 1	_____
Owner 2	_____
Owner 3	_____

If you have sold or rented your home, or plan to do so, please provide details:

If you rent out your home, do you rent it out at arm's length (i.e. rented at fair market price to unrelated parties)?..... Yes No

iv. If we are preparing your spouse's return, is your spouse considered a resident of a country other than Canada for purposes of its income tax law during the period of your Canadian assignment in the tax year?..... Yes No

If yes, please provide the name of the country..... _____

Has your spouse paid, or will they be required to pay income tax in another country on the compensation they received for services performed during the period of your Canadian assignment in the tax year? Yes No

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**MOVING QUESTIONNAIRE
LIVING OR WORKING OUTSIDE OF CANADA**

COMPLETE THIS FORM ONLY IF YOU STARTED WORKING OUTSIDE CANADA IN 2020, OR YOU HAVE EMIGRATED FROM CANADA IN 2020

A. CANADIAN RESIDENCY

- i. How long do you expect to be outside Canada?
- ii. What country/state did you move to?.....
- iii. What date did you depart from Canada?
(MM/DD/YYYY)
- iv. Do you own a home in Canada?..... Yes No

If yes, please answer the following. If there are more than three owners please provide the information separately.

HOME OWNERSHIP
Owner 1 _____
Owner 2 _____
Owner 3 _____

If you have sold or rented your home, or plan to do so, please provide details:

- If you rent out your home, do you rent it out at arm's length (i.e. rented at fair market price to unrelated parties)?..... Yes No
- Is the lease a long term lease (i.e. a one year lease rather than month-to-month lease), so that the house is not readily available for occupancy by you?..... Yes No
- v. Did your family leave Canada with you?..... Yes No

If yes, please indicate family members and the dates on which they moved. If you have more than three family members who moved please provide the information separately.

WHO MOVED WITH YOU?	WHEN DID THEY MOVE?
_____ (MM/DD/YYYY)
_____ (MM/DD/YYYY)
_____ (MM/DD/YYYY)

If your family did not move with you, please state the reason(s) why they stayed behind and whether your spouse was working, if applicable:

vi. Have you cancelled any of the following in Canada?

Provincial health plan	Yes	No	Credit cards	Yes	No
Canadian bank accounts	Yes	No	Clubs or societies memberships	Yes	No
Canadian driver's licence	Yes	No			

vii. Have you established a degree of permanence in the foreign country?

Purchased a home	Yes	No	Executed a new will	Yes	No
Opened bank accounts	Yes	No	Joined clubs or other organizations	Yes	No
Obtained a driver's licence	Yes	No			

viii. Do you visit Canada on a regular basis? Yes No

If yes, please indicate length and purpose of visits. If you have more than five visits please provide details separately.

	LENGTH OF VISIT (DAYS)	PURPOSE OF VISIT
Visit 1	_____	_____
Visit 2	_____	_____
Visit 3	_____	_____
Visit 4	_____	_____
Visit 5	_____	_____

ix. If you are not a Canadian citizen, when did you originally move to Canada? (MM/DD/YYYY)

x. Did you or your spouse, if applicable, own assets with a cumulative value of more than \$25,000CAD at the time you ceased being a Canadian resident? Yes No

If yes, please complete **“Form T1161, List of Property by an Emigrant of Canada”**. You must complete Form T1161 for all assets owned at the date of your departure, subject to the exceptions noted on the form itself. This form can be found at <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1161.html>

There are significant penalties for failure to timely file certain forms related to assets owned at time of departure.

If you and/or your spouse terminated Canadian residency this year, you and/or your spouse may be subject to Canadian departure tax. Under the departure tax rules, you are deemed to have disposed of all capital property at fair market value immediately prior to cessation of your residency.

If you have a net departure gain, you may be able to postpone the payment of your departure tax until the year your asset is actually sold by electing to post security against the tax liability. The election and security (if required) needs to be filled and posted no later than April 30, 2021. There are no extensions to this deadline. If the deadline is missed, the full departure tax is due by April 30, 2021.

Please provide details on “Form T1243, Deemed Disposition of Property by an Emigrant of Canada” and send your information to KPMG as soon as possible so that we may estimate the departure gain and allow you sufficient time to post your security (if required).

This form can be found at <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1243.html>

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B. FOREIGN WORK ASSIGNMENT INFORMATION

i. What is the term of your work assignment? From: _____
(MM/DD/YYYY)

To: _____
(MM/DD/YYYY)

ii. When were you taken off Canadian payroll?
(MM/DD/YYYY)

iii. Are there any inter-company charge backs for your workdays
in other countries? I don't know Yes No

iv. Did your family live in the foreign country with you during the tax year? Yes No

If yes, please indicate family members and for what period. If you have more than three family members who moved, please provide the information separately.

SPOUSE/CHILD	FROM	TO
_____	(MM/DD/YYYY)	(MM/DD/YYYY)
_____	(MM/DD/YYYY)	(MM/DD/YYYY)
_____	(MM/DD/YYYY)	(MM/DD/YYYY)

2020 TRAVEL AND WORKDAYS

Did you have workdays in more than one country?..... Yes No

If you had workdays in more than one country during 2020, please complete the calendar. We may need to review your foreign workdays for both 2019, and estimated days for 2021, to determine your appropriate filing positions.

If you did not have workdays in more than one country you may skip the Travel and Workdays section.

Please indicate on the calendar days spent in Canada, United States, and other countries during 2020. Refer to the legend on the right to mark your workdays and non-workdays in each country.

If all workdays were in Canada, or all were in United States, please indicate as such by completing only the table summary at the end of the calendar section.

LEGEND

- United States**
 Workdays..... **U**
 Non-Workdays..... **NU**
- Canada**
 Workdays..... **C**
 Non-Workdays..... **NC**
- Other Countries**
 Workdays..... **O**
 Non-Workdays..... **NO**

2020 Taxpayer

JANUARY						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

MARCH						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

COUNTRY	SPECIFY OTHER COUNTRY	WORKDAYS SUMMARY	NON-WORKDAYS SUMMARY	TOTAL
Canada				
United States				
Other Country				
Other Country				
Total				

SUMMARY OF US STATES	SPECIFY STATE	WORKDAYS SUMMARY	NON-WORKDAYS SUMMARY	TOTAL
Please complete the table for each state location.				
Total				

2020 Spouse

JANUARY						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

MARCH						
Su	Mo	Tu	We	Th	Fr	Sa
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
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29	30	31				

APRIL						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST						
Su	Mo	Tu	We	Th	Fr	Sa
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

COUNTRY	SPECIFY OTHER COUNTRY	WORKDAYS SUMMARY	NON-WORKDAYS SUMMARY	TOTAL
Canada				
United States				
Other Country				
Other Country				
Total				

SUMMARY OF US STATES	SPECIFY STATE	WORKDAYS SUMMARY	NON-WORKDAYS SUMMARY	TOTAL
Please complete the table for each state location.				
Total				

INCOME SUMMARY

PLEASE INDICATE WHAT TYPES OF INCOME YOU HAVE

SOURCES OF INCOME		DOCUMENTS	
Salary, commissions, tips, etc.	Yes	No	T4, T4A, Relevé 1, Relevé 17, T2200, TP-64.3, T626
Stock options, equity awards, etc.	Yes	No	KPMG will contact you or your employer for details.
PENSION INCOME		DOCUMENTS	
Old Age Security (OAS), Québec/Canada Pension Plan (QPP/CPP)	Yes	No	T4(OAS), TP4A(OAS), T4(P)
Registered Retirement Savings Plan (RRSP), Registered Retirement Income Fund (RRIF), Registered Pension Plan (RPP), other Canadian pension	Yes	No	T4RSP, T4RIF, T4R, Relevé 2
INVESTMENT AND OTHER INCOME		DOCUMENTS	
Dividends, interest, trust or estate income, (including non-resident tax withheld at source, if any)	Yes	No	T3, T5, T600, T-BD, T5008, T2054 (capital dividend), Relevé 3, Relevé 13, Relevé 16, CO-502 and brokers' statements
Capital gains/losses (including cryptocurrency)	Yes	No	Please provide brokers' statements, or a schedule of purchases and sales.
Sale of principal residence	Yes	No	Please provide copy of the purchase and sale documents.
Partnership income (limited to non-active partner)	Yes	No	T5013, Relevé 15, financial statements
Rental income	Yes	No	Please complete Rental Income .
Professional or business income	Yes	No	Please complete Business or Professional Income and Expense .
Employment Insurance Benefits (EI)	Yes	No	T4E, T4E(Q)
Support Payments	Yes	No	Please provide information in the space provided on the following page.
Other (director's fees, scholarships, etc.)	Yes	No	Please provide information in the space provided on the following page.
HOME BUYER'S PLAN / LIFELONG LEARNING PLAN		DOCUMENTS	
Have you participated by withdrawing from your RRSP in the current or a prior tax year?	Yes	No	Please complete RRSP Withdrawals .

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GOVERNMENT PAYMENTS RECEIVED AS A RESULT OF THE COVID-19 PANDEMIC

If you have received any government payments or assistance as a result of the Covid-19 pandemic please indicate which benefit(s) you have received. Please provide details of the benefits in the Additional Notes section below and provide the T4A tax statement(s) that report the payment(s) made to you.

Canada Emergency Response Benefit (CERB)?	Yes	No
Canada Recovery Benefit (CRB)?	Yes	No
Canada Recovery Sickness Benefit (CRSB)?	Yes	No
Canada Recovery Caregiving Benefit (CRCB)?	Yes	No

DETAILS OF OTHER / MISCELLANEOUS INCOME

SALE OF REAL PROPERTY

PLEASE COMPLETE IF REAL PROPERTY WAS SOLD DURING 2020

Property address:

Street _____

City/town _____ Province _____ Postal Code _____

Date of acquisition (MM/DD/YYYY) Date of sale (MM/DD/YYYY)

Original cost base Sale price.....

Dates and cost amounts of any capital improvements.

DESCRIPTION	DATE (mm/dd/yyyy)	COST

Amount of commissions paid and selling costs

Was tax withheld on any of the income earned from this property, or on the gain from sale? Yes No

Note: If yes, please provide supporting documents to substantiate the taxes withheld in addition to a copy of the sales contract and Certificate(s) of Compliance, if applicable.

Did you and/or your spouse, if applicable, own and use the property as your principal residence for all years of ownership? Yes No

Have you ever rented the property or used it for business? Yes No

Note: If yes, please provide the dates the property was rented or used for business, and indicate any depreciation claimed since the property has been owned.

BUSINESS OR RENTAL	DATE FROM: (mm/dd/yyyy)	DATE TO: (mm/dd/yyyy)	DEPRECIATION CLAIMED

Have you and/or your spouse, if applicable, previously used your principal residence exemption on the sale of another real estate property? Yes No

If yes, please indicate which years were claimed under the exemption:

Have you made an election under Subsection 45(2) of the Income Tax Act for Canadian purposes?... Yes No

If yes, in what tax year was the election filed with the Canada Revenue Agency?

RENTAL INCOME AND EXPENSES

PLEASE COMPLETE THE FOLLOWING FORM IF YOU EARNED INCOME FROM RENTAL PROPERTY DURING 2020

Do not submit copies of your receipts, but please keep them for your records. If you have more than one rental property, complete a form for each property.

RENTAL PROPERTY DETAILS

Property address:

Street..... _____

City/Town..... _____

Province/State..... _____

Postal Code/ZIP..... _____

Country..... _____

Kind of property:

Single family residence	Vacation/Short term rental	Self-Rental	
Multi-family Residence	Commercial	Land	
Royalties	Other (specify)..... _____		

Rental period..... From _____ To _____
(MM/DD/YYYY) (MM/DD/YYYY)

Total number of days rented..... _____

Is this the first or last year of rental?..... First Last Continuing

Number of days used personally / by family, or used by anyone where fair market value was not paid..... _____

Number of days vacant..... _____

Did you materially¹ or actively participate in the operation of the property during 2020?..... Yes No

Your percentage of ownership share..... _____

1. Material participation consists of involvement in the activity on a regular, continuous and substantial basis. Active participation may include approving new tenants, setting rental terms, approving capital repairs or repair expenditures, and arranging others to provide services.

If you have more than 3 partners for this property, please provide their information separately.

RENTAL PROPERTY PARTNERSHIPS OR CO-OWNERS INFORMATION 1

Partner or Co-owner percentage of ownership share.....

Name

SIN/SSN

Street Address

City/Town

Province/State

Postal Code/ZIP

Country

RENTAL PROPERTY PARTNERSHIPS OR CO-OWNERS INFORMATION 2

Partner or Co-owner percentage of ownership share.....

Name

SIN/SSN

Street Address

City/Town

Province/State

Postal Code/ZIP

Country

RENTAL PROPERTY PARTNERSHIPS OR CO-OWNERS INFORMATION 3

Partner or Co-owner percentage of ownership share.....

Name

SIN/SSN

Street Address

City/Town

Province/State

Postal Code/ZIP

Country

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STATEMENT OF RENTAL DETAILS

Currency CAD USD Other (specify)..... _____

If financial statements are available for the rental property, please provide a copy for each property. If not, please complete the following.

RENTAL INCOME

Rental Income _____

Other related income _____

Gross Income _____

RENTAL EXPENSES

Advertising _____

Insurance _____

Interest _____

Office expenses _____

Legal, accounting, and other professional fees _____

Management and administration fees _____

Maintenance and repairs _____

Salaries, wages, and benefits (including employer’s contributions) _____

Municipal taxes _____

School taxes _____

Property taxes _____

Travel expenses _____

Utilities (electricity, heating) _____

Motor vehicle expenses (not including CCA/depreciation) _____

Depreciation (see next pages) _____

Other expenses (provide description below):

Total Expenses _____

Percentage applicable to personal use _____

Net Rental Income or Loss _____

Note: Please be advised that the tax authorities have become strict in their tax assessments and have been refusing certain rental expenses. They have also been targeting those taxpayers who claim net rental losses without proof of a “reasonable expectation of profit”. We strongly suggest that you keep proper documentation of your rental income and expenses in the event proof is requested.

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RENTAL PROPERTY - DEPRECIABLE ASSETS **1**

Description of Asset..... _____

Category/Class _____ Undepreciated balance as of December 31, 2019 .. _____

Cost _____ Proceeds of Disposition..... _____

Date of Purchase..... _____ Date of Disposition _____
(MM/DD/YYYY) *(MM/DD/YYYY)*

RENTAL PROPERTY - DEPRECIABLE ASSETS **2**

Description of Asset..... _____

Category/Class _____ Undepreciated balance as of December 31, 2019 .. _____

Cost _____ Proceeds of Disposition..... _____

Date of Purchase..... _____ Date of Disposition _____
(MM/DD/YYYY) *(MM/DD/YYYY)*

RENTAL PROPERTY - DEPRECIABLE ASSETS **3**

Description of Asset..... _____

Category/Class _____ Undepreciated balance as of December 31, 2019 .. _____

Cost _____ Proceeds of Disposition..... _____

Date of Purchase..... _____ Date of Disposition _____
(MM/DD/YYYY) *(MM/DD/YYYY)*

RENTAL PROPERTY - DEPRECIABLE ASSETS **4**

Description of Asset..... _____

Category/Class _____ Undepreciated balance as of December 31, 2019 .. _____

Cost _____ Proceeds of Disposition..... _____

Date of Purchase..... _____ Date of Disposition _____
(MM/DD/YYYY) *(MM/DD/YYYY)*

BUSINESS OR PROFESSIONAL INCOME AND EXPENSES

PLEASE COMPLETE THE FOLLOWING FORM IF YOU EARNED INCOME FROM BUSINESS OR PROFESSIONAL ACTIVITIES DURING 2020

Do not submit copies of your receipts, but please retain them for your records. Please complete the expenses section if you incurred expenses as a requirement of your employment. If you own or operate more than one business please complete a section for each.

Note: KPMG is not responsible for your GST/HST/EHT/PST/Sales tax, and other non-income tax filings. If you would like assistance with these forms, please contact us.

BUSINESS DETAILS

Name of business.....

Business address:

Street.....

City/Town.....

Province/State

Postal Code/ZIP

Country.....

Business period..... From (MM/DD/YYYY) To (MM/DD/YYYY)

Is this the first or last year of the business? **First** **Last** **Continuing**

Type of business.....

Main product or service

Business Number

Québec Identification Number

Partnership/Corporation Number.....

Tax Shelter Identification Number.....

In what province(s) and/or country(ies) was the business conducted in?

Your percentage of ownership share

If you have more than three partners for this business, please provide their information separately.

BUSINESS OR PROFESSIONAL - OTHER PARTNER INFORMATION

1

Partner or Co-owner percentage of ownership share..... _____

Name _____

SIN/SSN _____

Street Address _____

City/Town _____

Province/State _____

Postal Code/ZIP _____

Country _____

BUSINESS OR PROFESSIONAL - OTHER PARTNER INFORMATION

2

Partner or Co-owner percentage of ownership share..... _____

Name _____

SIN/SSN _____

Street Address _____

City/Town _____

Province/State _____

Postal Code/ZIP _____

Country _____

BUSINESS OR PROFESSIONAL - OTHER PARTNER INFORMATION

3

Partner or Co-owner percentage of ownership share..... _____

Name _____

SIN/SSN _____

Street Address _____

City/Town _____

Province/State _____

Postal Code/ZIP _____

Country _____

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STATEMENT OF BUSINESS OR PROFESSIONAL DETAILS

Currency CAD USD Other (specify)

If financial statements are available for the business or professional income, please attach a copy for each business or income source. If not, please complete the following.

BUSINESS OR PROFESSIONAL INCOME

Income (excluding GST/HST and QST)

Work in progress at the end of the year

Cost of Goods Sold

Gross Income

HOME OFFICE EXPENSES - BUSINESS OR PROFESSIONAL INCOME

Total area of business related space (square feet).....

Total area of the home (square feet)

Total cost of the house (including notary fees, commission, GST/PST/HST and property taxes).....

Home office expenses:

Heating.....

Electricity.....

Home insurance

Repairs and maintenance

Rent or mortgage interest

Municipal taxes

School taxes

Property taxes

Other expenses (provide description below):

.....

.....

.....

Total Home Office Expenses

BUSINESS OR PROFESSIONAL EXPENSES

Advertising.....

Meals and entertainment.....

Bad debts.....

Interest.....

Insurance.....

Business tax, fees, licences, dues, memberships, and subscriptions.....

Office expenses (stationary, postage, etc.).....

Supplies.....

Legal, accounting, and other professional fees.....

Management and administration fees.....

Rent (except for home office).....

Maintenance and repairs.....

Salaries and taxable benefits.....

Commissions.....

Property taxes (except for home office).....

Travel expense - moving (except automobile expenses).....

Travel expense - conventions.....

Utilities (light, heat, water).....

Telephone.....

Fuel costs (except for motor vehicles).....

Delivery, freight, and express.....

Motor vehicle expenses (not including CCA).....

Home office expenses (complete Home Office Expenses section).....

Other Expenses (provide description below):

.....

.....

.....

Total Expenses

BUSINESS OR PROFESSIONAL INCOME - DEPRECIABLE ASSETS

1

Description of Asset..... _____

Category/Class _____ Undepreciated balance as of December 31, 2019 .. _____

Cost _____ Proceeds of Disposition..... _____

Date of Purchase..... _____ Date of Disposition _____
(MM/DD/YYYY) *(MM/DD/YYYY)*

BUSINESS OR PROFESSIONAL INCOME - DEPRECIABLE ASSETS

2

Description of Asset..... _____

Category/Class _____ Undepreciated balance as of December 31, 2019 .. _____

Cost _____ Proceeds of Disposition..... _____

Date of Purchase..... _____ Date of Disposition _____
(MM/DD/YYYY) *(MM/DD/YYYY)*

BUSINESS OR PROFESSIONAL INCOME - DEPRECIABLE ASSETS

3

Description of Asset..... _____

Category/Class _____ Undepreciated balance as of December 31, 2019 .. _____

Cost _____ Proceeds of Disposition..... _____

Date of Purchase..... _____ Date of Disposition _____
(MM/DD/YYYY) *(MM/DD/YYYY)*

BUSINESS OR PROFESSIONAL INCOME - DEPRECIABLE ASSETS

4

Description of Asset..... _____

Category/Class _____ Undepreciated balance as of December 31, 2019 .. _____

Cost _____ Proceeds of Disposition..... _____

Date of Purchase..... _____ Date of Disposition _____
(MM/DD/YYYY) *(MM/DD/YYYY)*

BUSINESS OR PROFESSIONAL INCOME - AUTOMOBILE DETAILS

Make and model of automobile

Date of purchase (MM/DD/YYYY)

Cost before GST/HST/QST

GST/HST/QST.....

Total number of kilometers or miles driven in 2020

Total number of kilometers or miles driven for business purposes in 2020

Undepreciated balance at December 31, 2019

BUSINESS OR PROFESSIONAL INCOME - AUTOMOBILE EXPENSES

Fuel and oil

Interest.....

Interest on motor vehicle other than an automobile

Insurance

Licence and registration fees.....

Maintenance and repairs

Leasing costs.....

Other Expenses (provide description below):

.....

.....

Total Automobile Expenses

Note: If you have changed your automobile during the year, please complete the Previous Automobile and New Automobile sections below.

PREVIOUS AUTOMOBILE	NEW AUTOMOBILE
Make and model of previous automobile:	Make and model of new automobile:
Date of purchase (MM/DD/YYYY)	Date of purchase (MM/DD/YYYY)
Cost before GST/HST/QST	Cost before GST/HST/QST
GST/HST/QST.....	GST/HST/QST.....
Date of Sale..... (MM/DD/YYYY)	
Proceeds of disposition	

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DEDUCTIONS SUMMARY

PLEASE INDICATE THE TYPES OF DEDUCTIONS THAT YOU WISH TO CLAIM, AND LIST THE TYPE OF DOCUMENTS THAT YOU ARE PROVIDING

DEDUCTIONS		DOCUMENTS	
RRSP Contributions	Yes	No	Contribution slips or statements
Union or professional dues	Yes	No	_____
Child care expenses	Yes	No	_____
Children's fitness and/or art expense ¹	Yes	No	_____
Moving expenses	Yes	No	_____
Support payments paid	Yes	No	_____
Accounting and/or legal fees	Yes	No	_____
Investment counsel	Yes	No	_____
Interest paid on investments	Yes	No	_____
Deductible employment expenses	Yes	No	Please complete Employment Expenses .
Tuition fees, education amount	Yes	No	_____
Interest paid on student loans	Yes	No	_____
Home Buyers' Amount	Yes	No	Please provide documents showing purchase of first home in Canada.
Political and/or municipal contributions	Yes	No	_____
Charitable donations	Yes	No	Please provide summary as well as individual receipts.
Foreign taxes paid ²	Yes	No	_____
Medical and/or attendant care expenses ³	Yes	No	Please provide summary as well as individual receipts.
Other deductions	Yes	No	_____

1. If applicable, credit is not available in all provinces.
 2. If you paid taxes to another country through payroll taxes or a tax return, please provide a copy of the payslips or a tax return.
 3. Please submit receipts only if you believe you have a deductible claim. For Canadian tax purposes, medical expenses can be claimed for any 12 month period ending in 2020. You can only claim the part of medical expenses that exceeds the lesser of 3% of your net income or \$2397.

HOME OFFICE EXPENSES FOR EMPLOYEES

PLEASE COMPLETE THIS SECTION IF YOU WORKED FROM HOME AND WISH TO CLAIM HOME OFFICE EXPENSES

If you worked from home during the Covid-19 pandemic you can claim home office expenses using the simplified or the detailed method. Ensure that you maintain detailed records of any workspace expenses and receipts for any eligible home office supplies to support your claim.

Simplified Method: You can claim \$2 CAD for each day worked from home due to the pandemic up to a maximum of \$400 CAD per individual. You are eligible to use the simplified method to claim home office expenses if you meet all of the following criteria:

- you worked from home in 2020 due to the COVID-19 pandemic
- you worked more than 50% of the time from home for a period of at least four consecutive weeks.
- you are only claiming home office expenses and are not claiming any other employment expenses
- your employer did not reimburse you for all your home office expenses

Claim using the simplified method

Total number of days worked from home _____

Detailed Method: You can claim the actual amounts of home office expense for each day you have worked from home during the Covid-19 pandemic. If you are using the detailed method, please contact us for a form to complete. You must also keep the signed form T2200/T2200s for your records. You are eligible to use the detailed method if you meet all of the following:

- you worked from home **or** your employer required you to work from home
- you worked from home more than 50% of the time for at least 4 consecutive weeks
- you have a completed and signed Form T2200S or Form T2200 from your employer
- the expenses are used directly in your work during the period

Claim using the detailed method

RRSP WITHDRAWALS

PLEASE COMPLETE THIS SECTION IF YOU HAVE MADE A WITHDRAWAL IN 2020 OR IN A PREVIOUS TAX YEAR FROM YOUR RRSP UNDER THE HOME BUYER'S PLAN OR A LIFELONG LEARNING PLAN

TAXPAYER	HOME BUYER'S PLAN	LIFELONG LEARNING PLAN
Date of funds withdrawal from plan	_____ (MM/DD/YYYY)	_____ (MM/DD/YYYY)
Original withdrawal amount	_____	_____
Prior repayments	_____	_____
Designated repayment for 2020	_____	_____
SPOUSE	HOME BUYER'S PLAN	LIFELONG LEARNING PLAN
Date of funds withdrawal from plan	_____ (MM/DD/YYYY)	_____ (MM/DD/YYYY)
Original withdrawal amount	_____	_____
Prior repayments	_____	_____
Designated repayment for 2020	_____	_____

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TAX INSTALMENTS AND REFUNDS

If you paid tax instalments during 2020, please complete the following schedule and provide the applicable slips or statements from taxation authorities.

2020 INSTALMENTS	TAXPAYER		SPOUSE	
	Payment Date <i>(MM/DD/YYYY)</i>	Amount	Payment Date <i>(MM/DD/YYYY)</i>	Amount
CANADA				
QUEBÉC				
OTHER PAYMENTS - SPECIFY				

If you want your refund directly deposited into your account, please provide us with a copy of a void cheque or your account details.

REFUNDS

Previously Provided..... New bank account.....

Name of Canadian financial institution

Branch number

Institution number

Account number

Note: Direct deposit requests from prior years will stay in effect until you change the information or cancel the service. Refunds may only be directly deposited to a Canadian bank account.

ADDITIONAL NOTES

Any collection, use or disclosure of personal information is subject to KPMG's Privacy Policy available at <https://home.kpmg/ca/en/home/misc/privacy.html>. You consent to KPMG collecting, using and disclosing personal information about you during the course of this engagement in order to provide services to you. You consent to KPMG sending to you electronic messages including emails relating to our engagement, KPMG products and services and other matters of interest to you.

Personal and/or confidential information collected by KPMG during the course of our engagement may be processed and stored outside of Canada by KPMG, KPMG International Cooperative member firms providing services to us or third party processors. Such personal and/or confidential information may be subject to disclosure in accordance with the laws applicable in the jurisdiction in which the information is processed or stored, which laws may not provide the same level of protection for such information as will Canadian laws. KPMG's Privacy Officer noted in KPMG's Privacy Policy is able to answer any individual's questions about the collection of personal information required for KPMG to deliver services hereunder.

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