



CHECKLIST

Have You Remembered to:

- Enclose all tax slips Enclose all supporting documents
- Sign the Engagement Letter (at end of questionnaire)

SENDING AND RECEIVING DOCUMENTS		
We have a secure online portal system where clients can send and receive their tax documents.	Yes/Already Have	No
Do you want access to our online portal? Please contact us if you require login details.		
	Electronic PDF Copy	Printed Paper Copy
In which format do you want to receive your completed tax returns? (choose one only). (Please note that there will an additional charge if you wish to receive a copy in both formats)		

Important:

- Please save this PDF to your computer before opening and completing it.
- To protect your privacy **do not** send any Personally Identifiable Information (PII) or documents containing PII **via e-mail**. Examples of PII include the following:
 - SSN / SIN
 - Bank / Financial Account Number(s)
 - Income
 - Date of birth
 - Credit / debit card number(s)



2025 Individual Income Tax Questionnaire (Canada)

(This questionnaire is not to be used if you are a US citizen or Green Card holder)

TAXPAYER INFORMATION: (Returning clients may complete name only unless any personal information has changed from last year.)

	Name	Date of Birth	Canadian SIN	Net Income (If SKL is not preparing their return)
You				
Spouse				
Dependent Child*				
Dependent Child*				
Dependent Child*				

*Please complete a separate questionnaire for each dependent if we are also preparing their tax return(s).

On December 31, 2025, you were (select one):

Married Common Law Widowed Divorced Separated Single

CONTACT INFORMATION:

To ensure our records are current, please provide the following details:

Home address: _____ Home Tel. #: _____ Work Tel. #: _____

Address on tax returns: Same Other: _____ Email: _____

Do you rent or own your home? Rent Own

Do you authorize the CRA to share your name, email address, and postal code with Provincial Health so they may contact you by email with information about organ and tissue donation? Yourself Yes No Spouse Yes No

Note: This does not register you as an organ or tissue donor. Consent applies only to this tax year.

ELECTIONS CANADA:

Are you a Canadian citizen? Yes No Is your spouse a Canadian citizen? Yes No

Only if YES above:

Do you authorize Canada Revenue Agency to provide your name, address and date of birth to Elections Canada for the National Register of Electors? Yes No

Does your spouse (if applicable) authorize Canada Revenue Agency to provide his/her name, address and date of birth to Elections Canada for the National Register of Electors? Yes No

PART 1 - CANADIAN FOREIGN PROPERTY REPORTING REQUIREMENTS:

(Skip this part and go to Part 2 if you are a non-resident of Canada or if you have not previously been a resident of Canada and this is your first year as a resident of Canada)

Foreign Reporting is due on April 30, 2026 (or June 15, 2026 if either you or your spouse are self-employed).

Late filed information returns are subject to penalties of CAN\$25 per day to a maximum of CAN\$2,500. A further CAN\$500 per month penalty may be assessed in circumstances of gross negligence.

“Property” refers to the following items:

- Funds held outside Canada.
- Shares of corporations that are non-resident of Canada (other than foreign affiliates), Example: stocks of non-Canadian companies whether held by a Canadian or non-Canadian broker.
- Indebtedness owed by non-resident of Canada, Example: non-Canadian bonds, notes etc. whether held by a Canadian or non-Canadian broker.
- Interests in trusts that are non-resident of Canada.
- Real property outside Canada (other than for personal use and real estate used in an active business [Example: factory, shop etc.]

“Cost” generally refers to either:

- What you originally paid for the property. This includes any reinvested income used to purchase additional units of an investment.
- If the property was purchased prior to becoming a resident of Canada, the “cost” is the fair market value of the property on the date of becoming a resident of Canada.

Section A - Questions to determine Form T1135 filing requirement	Yes	No
Did you own or hold foreign (non-Canadian) property (see above for a definition of “property”) at any time in 2025 with a total cost of more than CAN\$100,000? If “No”, go to Part 2		
Did the total cost of all your specified foreign property at any time of the year exceed CAN\$100,000 but was less than CAN\$ 250,000? If “Yes”, please complete “Section B - Simplified reporting method” below. Otherwise please provide us with the information as requested under “Section C - Detailed reporting method” on the next page.		
Did your spouse (if applicable) own or hold foreign (non-Canadian) property (see above for a definition of “property”) at any time in 2025 with a total cost of more than CAN\$100,000? If “No”, go to Part 2		
Did the total cost of all your spouse’s specified foreign property at any time of the year exceed CAN\$100,000 but was less than CAN\$ 250,000? If “Yes”, please complete “Section B - Simplified reporting method” below. Otherwise please provide us with the information as requested under “Section C - Detailed reporting method” on the next page.		
Section B – Simplified reporting method (total cost of all specified foreign property >CAN\$100,000 and <CAN\$250,000)	You	Your Spouse
For each type of property that applies to you or your spouse, check (✓) the appropriate box:		
Funds held outside Canada		
Shares of non-resident corporations (other than foreign affiliates)		
Indebtedness owed by non-resident		
Interests in non-resident trusts		
Real property outside Canada (other than personal use and real estate used in an active business [Example: factory, shop etc.]		
Other property outside Canada		
Property held in an account with a Canadian registered securities dealer or a Canadian trust company		
Indicate the top three countries based on the maximum cost amount of specified property held during the year:		
Country 1:		
Country 2:		
Country 3:		

PART 1 - CANADIAN FOREIGN PROPERTY REPORTING REQUIREMENTS (continued)

Section C – Detailed reporting method (If total cost of all specified foreign property was \$250,000 or more)

For funds (cash and equivalents) held outside Canada, please provide:

- Name of financial institution
- Country where account is held
- Maximum balance in the account during the year and denomination (e.g. US\$, Euro, etc.)
- Balance in the account as at December 31, 2025 and denomination (e.g. US\$, Euro, etc.)

If any of the property is held in an investment account with a Canadian registered securities dealer:

Contact your investment dealer representative to obtain the following for each account (or a report suitable for “T1135 purposes”), on a “country by country” basis.

- Maximum fair market value during the year.
- Fair market value at year end
- Income (loss)
- Gain (loss) on disposition

Alternatively, you may contact your investment dealer representative and give permission for us to contact them in the event we have any questions.

If any of the property is held in an investment account outside Canada:

Please provide (or have your investment dealer representative provide) the following (in Excel spreadsheet format if available).

- December 31, 2025 statement of holdings showing each security held in the account as well as the **cost** and **acquisition date** of each security.
- Maximum cash balances held in the account during the year.
- Cash balance held in the account at year end.

Alternatively, you may contact your investment dealer representative and give permission for us to contact them in the event we have any questions.

PART 2 – INCOME/DEDUCTION INFORMATION NEEDED TO PREPARE YOUR TAX RETURN(S)

Please complete each box below and indicate N/A where not applicable. Please forward all applicable information and details to us at your earliest convenience. We will assume that those items not addressed by you are not applicable to your 2025 tax return(s).

A – EMPLOYMENT INCOME (Please refer to Section B if you have Self Employment and/or Professional Income)	Indicate ✓ or N/A
T4 – Employment (W-2 if you earned income from a US employer)	
Stock Options exercised (provide details / supporting documentation)	
Employment expenses including Home Office Expenses / Form T2200 must be completed and signed by employer (expenses your job required you to incur that was not reimbursed by your employer and are of a non-personal nature. Employees who are required to work from home and meet other eligibility conditions may claim a deduction for home office expenses. For home office expenses, please provide details of home office expenses including square footage of home office and entire home.)	

B – SELF EMPLOYMENT / PROFESSIONAL INCOME (See Important Note Below)	Indicate ✓ or N/A
T4A (1099-NEC/1099-MISC if you earned self-employment income from a US company)	
Self-Employment and/or Professional Income & Expenses (Please provide a supporting summary)	
Home office expenses (if applicable) - Please provide supporting summary	
If you are self-employed, are you charging GST/HST on your services? If yes, please ensure that GST charged on services provided and GST claimed as ITCs are excluded from your gross self-employment income and expenses.	
Are you registered to voluntarily contribute to Employment Insurance (EI) for self-employed persons? If yes, please confirm the date you registered with Service Canada. Note: EI for self-employed individuals covers special benefits only (e.g. maternity, parental, sickness) and does not include regular EI for loss of work.	
Other: (please specify)	

IMPORTANT: Self Employment / Professional Income & Expenses

- If you receive T4A or 1099-NEC/1099-MISC slips relating to your self-employment or professional activity, please indicate on your supporting summary whether these amounts are included in the gross income amount you provide.
- If you are providing details of your self-employment / professional or home office expenses by category, please do not send us copies of your bills & receipts (e.g. phone bills, restaurant receipts etc.). However, keep them in case the CRA asks to see them.

C – INVESTMENT INCOME (Please refer to Section D if you sold any investments in the year and Part E2 if you receive income through a trust or partnership or have royalty income.	Indicate ✓ or N/A
T3 / T5 / T600 – Interest and Dividends along with accompanying statements	
Note: Some T3 slips may not be available until the end of March. Please indicate if you are expecting to receive additional slips.	Yes / No / N/A

D – SALE OF INVESTMENTS / CAPITAL GAINS / LOSSES (See Important Note Below)	Indicate ✓ or N/A
T5008 Statement of Securities Transactions / Summary of Stock Dispositions / Realized Gain/Loss Reports (See note below)	
If you sold Real Property, including your principal residence, we require original purchase and sale contracts / Statement of Adjustments and a summary of capital improvements. For principal residence, provide number of years that property may be claimed as your principal residence.	

IMPORTANT: Sale of Investments / Capital Gains/Losses

For purposes of accuracy and completeness, it is essential that you provide us with all of the following for each disposition of capital property:

- a) **Quantity and Description** of each property disposed of
- b) **Date sold** (trade and settlement dates) of each property disposed of
- c) **Proceeds** from each disposition and related selling costs (if any)
- d) **Date of purchase** (trade and settlement dates) of each property disposed of
- e) **Cost base** of each property disposed of

If your record of capital dispositions does not include all the above information, please contact your investment dealer representative to assist you in this regard.

Alternatively, you may contact your investment dealer representative and give permission for us to contact them in the event we have any questions.

E1 – RENTAL INCOME - For each rental property, please provide:	Indicate ✓ or N/A
Rental Income / Expenses (attach a summary)	
Details of fixed asset (capital improvements, furniture and fixtures etc.) additions and disposals	
For each rental property, please provide the number of days rented out vs. number of days personal use in 2025	Number of Days
Number of fair rental days	
Number of personal use days	

Short-term Rentals – Starting January 1, 2024, CRA will no longer allow deductions for expenses related to non-compliant short-term rentals.

A short-term rental is a residential property that is rented or offered for rent for a period of less than 90 consecutive days.

A non-compliant short-term rental, is a short-term rental that is located in a province or municipality that does not allow short-term rentals **OR** does not comply with all applicable provincial or municipal registration, licensing and permit requirements for operating a short-term rental.

E2 – PARTNERSHIP / TRUST / S CORP / ROYALTY INCOME	Indicate ✓ or N/A
T5013 / T5013A Partnership (K-1 Partnership / S-Corp / Trust for US investments)	
1099-MISC Royalties (for US sourced Royalties)	

F – PENSION / OTHER INCOME	Indicate ✓ or N/A
T4A– Pension (1099-R for US Pensions) or Other	
T4A(OAS) / T4A (P) – Old Age Security / CPP	
1099 SSA – US Social Security	
Have you received US Social Security benefits continuously while residing in Canada <u>since</u> before January 1, 1996?	Yes / No / N/A
T4RIF / T4RSP – RRIF & RRSP Withdrawals	

T4FHSA – First Home Savings Account (FHSA) Withdrawals	
IRA and 401(k) Withdrawals	
T4E - Employment Insurance (EI)	
Spousal or Child Support or Alimony Received (Taxable vs. non taxable) (please provide the name of the payer and country in which the payer lives)	

G – DEDUCTIONS AND CREDITS	Indicate ✓ or N/A
Charitable Donations (unless shares in public corporations were donated, provide only a summary, receipts are not required but may be requested by the CRA) <i>Note: For the 2024 tax year only, the donation deadline was extended to February 28, 2025. Donations claimed under this extension cannot be claimed again on the 2025 tax return.</i>	
Political Donations	
Medical Expenses (provide a summary, receipts are not required but may be requested by the CRA)	
Tax Shelter Purchases	
Interest Paid on Student Loans (government loans only)	
Deductible Support Payments Made (include recipient’s name and Social Insurance Number)	
Investment Interest Expenses/Carrying Charges	
Investment Counsel/Advisory Fees	
Union or Professional Dues (not already included as self-employment/professional expenses in Part B)	
Accounting & legal expenses (not already included as self-employment/professional expenses in Part B)	
Tuition Fees (attach receipts, T2202, TL11A) [Must be signed by student if transferring to parent or spouse]	
Adoption expenses	
Digital news subscription expenses paid to a qualified Canadian journalism organization	
Mineral exploration tax credit for flow-through share investors	
Moving Expenses (to claim, new home must be at least 40km closer to your new work location or post-secondary school)	
Labour Mobility Tax Deduction – are you a tradesperson or apprentice who temporarily relocated to obtain or maintain employment? Temporary location must be in Canada and at least 150km closer than your ordinary residence to the work location and the temporary relocation must not be < 36 hours. If this applies to you, please provide a summary of eligible expenses.	
RRSP Contributions (please provide tax receipts)	
FHSA Contributions and Transfers (please provide T4FHSA slip)	
Child Care Expenses	
Do you have a dependent with a physical or mental impairment?	
Are you a Volunteer Firefighter or Search and Rescue Volunteer who served at least 200 hours in 2025 at one or more fire departments or search and rescue organizations?	
Are you a first time home buyer during the year?	
Did you withdraw from your RRSP/FHSA to purchase a home as a first time homebuyer or due to a breakdown of a marriage or common law partnership?	

Home accessibility expenses	
Eligible educator school supply tax credit (for early childhood, elementary and secondary school teachers only). Provide amount of unreimbursed school supplies purchased during the year.	
Do you qualify for the Disability Tax Credit?	

H – INSTALMENTS / ESTIMATED TAX PAYMENTS / NOTICES OF ASSESSMENT	
(If ✓ indicate amounts paid [or provide schedule] for amounts paid for taxation year 2025)	Indicate ✓ or N/A
Tax Installment Payment Summary (Canada)	
Did you pay taxes to a foreign (non-CDN) government during 2025? If “Yes”, please provide a copy of the foreign tax return or proof of foreign taxes paid.	
Provide copies of 2024 Notices of (Re)Assessment from the Canada Revenue Agency	
Copy of last 2 prior years’ tax returns (if not prepared by SKL Tax)	

I – ROTH IRA INFORMATION	✓ or N/A
Do you have a Roth IRA Account? If “Yes”, have you made a Canadian tax deferral election? Please note that any contributions made since the effective date of your election will taint and invalidate the election.	

J – OTHER (Please provide additional information if “Yes” to any of the items marked with *)	Yes	No
Did you move from one country to another during the year? If “Yes”, from _____ to _____ on _____ If you ceased Canadian residency, provide a listing of assets owned by you at departure (include fair market value at departure date and cost of each)?		
Did you have workdays in more than 1 Country? If “Yes”, please provide details of travel and workdays.		
Have you ever participated in the Canadian Home Buyers Plan or Life Long Learning Plan by way of withdrawals from your RRSP? If so, please provide your outstanding balance and minimum annual payment requirements (per Notice of Assessment).		
Were you a beneficiary of a trust/estate and either received a distribution from a trust/estate, or became indebted to a trust?*		
Did you transfer or loan property to a trust or to a corporation controlled by a trust?*		
Did you make any gifts (cash or property) to individuals or trusts in 2025?*		
Did you receive any gifts (cash or property) in 2025?*		
Did you receive a distribution (i.e. an inheritance) from an estate in 2025?*		
Do you own shares of a non-publicly traded corporation (either directly or indirectly)?*		
Do you own shares in a foreign affiliate (i.e. a non-Canadian corporation in which you have at least a 1% interest AND you, together with related persons, have at least a combined 10% interest)?*		

PART 3 – ELECTRONIC FILING OF TAX RETURNS

Canadian Tax Returns

The Canada Revenue Agency (CRA) requires mandatory electronic filing of Canadian tax returns that are eligible unless certain situations (eg. departure year, non-resident etc.) preclude the return from being filed electronically. If your tax return is eligible for electronic filing, we will provide you with a copy of the tax return electronic filing consent form to sign and return to us as well as a full copy of your Canadian tax return for your records.



The terms of this letter of engagement apply to taxation year 2025 and succeeding taxation years.

Responsibilities of SKL Tax Inc.:

SKL Tax Inc. (“we”) will prepare your personal income tax returns and forms (the “Deliverables”) based on information you provide to us. We will not audit or otherwise verify the information provided. Therefore, we can assume no responsibility for errors in filing that result from missing information or incorrect information that has been provided to us.

We will take into account the applicable provisions and judicial and administrative interpretations of the Income Tax Act (Canada), as amended from time to time (the “Act”), as well as the U.S. Internal Revenue Code of 1986, as amended (the “Code”), United States Treasury Regulations and judicial and administrative interpretations thereof, and other relevant taxing statutes, the regulations thereunder, and applicable tax treaties.

We will also take into account all specific proposals to amend the Act or the Code or other relevant statutes publicly announced prior to the date of our Deliverables, based on the assumption that these amendments will be enacted substantially as proposed. We will not otherwise take into account or anticipate any changes in law or administrative practice, by way of judicial, governmental or legislative action or interpretation. Any such changes could have an effect on the validity of our Deliverables and could apply retroactively. We do not assume responsibility for such changes occurring after the date of the Deliverables or for retroactive changes in future legislation.

Some of the matters on which we may be asked to advise you may have implications to other persons or entities. However, we have no responsibility to other persons or entities unless we are specifically engaged to address these matters for or on behalf of such persons or entities, and we agree to do so in writing.

The completion of tax returns and forms often involves matters of interpretation and judgment. We will review with you potentially contentious filing positions that may arise during the preparation process. We will provide our views based upon the tax legislation as it reads at the time we provide our advice, the regulations issued thereunder, published jurisprudence, pending draft legislation released at the time that we provide our advice, and the known administrative practices of the taxation authorities, according to our experience. We will also discuss with you the issue of disclosure when we believe it is required to guard against the imposition of penalties in relation to a filing position taken. As our interpretations are not binding with any tax authority, our recommendations cannot be construed as assurance that any tax authority will agree with our recommendations or that you will prevail against any changes on assessment or reassessment or any other challenge by the aforementioned taxation authorities.

Responsibilities of the Client (“you”):

A fundamental term of the engagement is that you will provide us in a timely manner with all relevant information and any reasonable assistance that may be required to perform the engagement.

Any Deliverable from SKL Tax Inc. pursuant to the engagement will be prepared based on the facts, assumptions and representations stated therein. If any of these facts, assumptions or representations is not complete or accurate, you agree to inform us immediately and to provide us with the particulars concerning the incompleteness or inaccuracy.

We are not responsible for any penalties assessed against you as the result of your failure to provide us with all accurate and complete information relevant to the issues under consideration. You shall hold SKL Tax Inc., its shareholders, employees, and authorized representatives harmless for any penalties which are assessed against you as a result of such failure by you. You shall indemnify SKL Tax Inc., its shareholders, employees, and authorized representatives harmless for any penalties which are assessed against SKL Tax Inc. as a result of such failure by you.

Limitation of Liability

In no event shall we be liable to you, whether the claim be based on contract, tort or otherwise, for an amount in excess of the fees paid by you to us for the performance of the services and the delivery of the Deliverables under this engagement. In no event shall we be liable to you, whether a claim be based on contract, tort or otherwise, for any consequential, indirect, special, punitive, exemplary or incidental damages (including but not limited to lost profit, lost revenue, lost business opportunity, or similar losses, or failure to realize expected savings) arising from or in connection with this engagement even if we have been advised of their possible existence.

Authorization:

If the above terms and conditions are in accordance with your understanding of our engagement, please sign below to authorize and instruct SKL Tax Inc. to prepare your personal income tax returns and forms.

Printed Name (you)

Signature

Date

Printed Name (spouse, if we are preparing his / her tax returns)

Signature

Date