



2025 Personal Income Tax Questionnaire – Medical Residents

Section 1: PERSONAL INFORMATION

	Taxpayer	Spouse (if applicable)
Name		
Program & PGY		
Program Completion Year		
Fellowship Location		
Fellowship Completion Year		

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

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

Marital Status: Married Single Common-law Separated Divorced Widowed

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

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

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

We would appreciate knowing how you learned about us: Mardocs Presentation Website

Colleague Referral: _____ Other: _____

Is FWH preparing a 2025 tax return for your spouse? Yes No NA

If **NO**, provide the income amount from line 23600 of their 2025 return (required for your return): _____

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

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

Section 2: Canada Revenue Agency Question - DISPOSAL OF A PRINCIPAL RESIDENCE (PRIMARY HOME)

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

If yes, please provide:

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

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

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

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

Section 3: Canada Revenue Agency Question – FOREIGN PROPERTY

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

Section 4: INCOME

Please indicate which of the following sources of income apply. Enclose all original tax and other information slips supporting these sources of income.

- T4** (employment), **T4A** (self-employment/scholarship), **T4E** (employment insurance)
- Business or professional income** - Provide a detailed summary of income and expense information. Refer to the [Business or Professional Income Schedule](#) on our website for a listing of the deductible expenses. **Note additional fees may apply.*
- T4RSP** (RRSP withdrawals)
- T3, T5, T5008** (investment income) - Provide all supporting documentation received, including any statement of investment income accompanying T3 or T5 slips.
- Summary of capital gains and losses from the sale of non-registered investments** - Obtain a statement of security dispositions from your investment advisor. **Note additional fees may apply.*
- Foreign employment income** – If you earned employment income outside of Canada, please provide all the following (CRA often requests this): **Note additional professional fees may apply.*
 - Copies of the foreign income tax return(s) and attachments
 - Notice of assessment or equivalent document from the foreign tax authority
 - All information slips
 - Proof of payment made, or refund received from foreign tax authority (bank statement, cancelled cheque, or official receipt)

- Rental income** - Provide income and expense information and/or supporting documents. If you purchased or sold a rental property during the year, include the statement of adjustments for the transaction. Refer to the [Rental Income Schedule](#) on our website for a listing of the deductible expense items.

NEW: Did you stop living in your principal residence to rent it? Yes No

NEW: Did you stop renting your principal residence to live in it? Yes No

Non-compliant short-term rentals – Effective January 1, 2025, if a residential property is rented or offered for rent for less than 90 consecutive days, it is considered a short-term rental, and new tax rules apply to rental expenses.

If your short-term rental property is in a province or municipality that:

- 1) does not allow the short-term rental to be operated at its location, or
- 2) requires registration, a license or a permit to operate the short-term rental, and your short-term rental does not meet this requirement;

Then your short-term rental is considered non-compliant, and rental expenses will not be deductible against rental income.

Did you own a residential property that is rented as a short-term rental as defined above? Yes No

Is your short-term rental property located in a province or municipality that does not permit short-term rental to operate in that location? Yes No

- Support received** - Provide the total amounts of Spousal \$ _____ and Child \$ _____ support payments received during the year.

Section 5: DEDUCTIONS

Please indicate which of the following deductions apply:

- RRSP contributions** - Provide official tax receipts for RRSP contributions for the year. Note, the CRA does not accept bank statements as proof of contribution.

- FHSA (First Home Savings Account) contributions** – Provide T4FHSA slips for contributions/withdrawals. If a withdrawal was made, please provide address for new home/build (if different from page 1) _____

Did you open a FSHA in the year (even if no contribution)? Yes No

Did you transfer to/from an RRSP account in the year? Transfer to RRSP Transfer from RRSP

- Union and professional dues** – Provide receipts showing amounts paid during the year. This would include dues paid to College of Physicians and Surgeons. To be deductible, dues must be paid personally, and not by an employer or partnership.

- Moving expenses** - If you moved more than 40 km to be closer to a place of employment or study, provide supporting details and receipts for your moving expenditures. Refer to the [Moving Expense Schedule](#) on our website for a listing of the deductible expenses.

- Employment expenses** - If your employment contract required you to pay expenses for which you did not receive an allowance from your employer, you may claim certain expenses. **Provide details and a signed form T2200 from your employer.**

- Childcare expenses** - If payments are made to an individual, include the name and social insurance number of the childcare provider. Also include receipts for summer camps attended by your child.

- Support paid** - Provide the total amounts of Spousal \$ _____ and Child \$ _____ support payments paid during the year.

- Carrying costs related to investment income** - List all investment counsel fees, interest paid on investment loans per financial institution and overdraft interest paid on broker accounts. Also provide copies of all supporting documentation received from the investment broker.

Section 6: TAX CREDITS

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

- Medical expenses** – Amount eligible is the **least amount of \$2,834 or 3% of net income**. Must have at least a minimum of this threshold.
- For prescription drugs, provide a **listing from your pharmacy** showing the amounts paid in 2025. Individual receipts should be provided only for prescriptions not already included on the pharmacy listing.
 - For expenses other than prescription drugs, include all receipts in respect of your immediate family, net of insurance reimbursement.
 - Any premiums paid for private health insurance, either directly or via your employer. Total health premiums paid to MarDocs (deducted from each pay) can be used in the tally. If the eligible amount has been met, please also provide support for the premiums paid to MarDocs (i.e. final pay stub for the year).
 - Registered **massage therapy is not an eligible medical expense in Nova Scotia** and is **only eligible for** residents of BC, NB, NL, ON, and PE. Provide registered massage therapy receipts only if you are a resident of one of these provinces.
 - For a complete listing of qualifying medical expenses, please visit: [Eligible medical expenses](#)
- Tuition and education** - Provide form **T2202** from educational institutions in Canada. This includes the T2202 provided by Dalhousie for the residency program. Where tuition fees are paid to a qualifying institution outside Canada, Form TL11A should be filled out and signed by a representative of the foreign university.
- IMPORTANT:** Do you wish to transfer education tax credits to a spouse or parent? Yes No
- If yes, please complete and sign the T2202 or TL11A in the section designating a transfer of education credits to a spouse or parent.
- Exam Fees** - Application and examination fees paid to the Medical Council of Canada, Canadian College of Family Physicians, or to the Royal College of Physicians and Surgeons are eligible for the tuition tax credit in the year that the exam is written (eligible if **not** reimbursed). Provide official tax receipts for exams written in 2025 (payment receipts are not sufficient for CRA).
- Were any exams written in 2025 reimbursed? Yes No Specify: _____
- Interest on student loans** – If applicable, provide a statement from the financial institution administering your student loan showing interest paid in the year. Note, interest paid for any other indebtedness, such as bank loans or lines of credit is not eligible.
- First-time home buyers** - To qualify for the first-time home buyers' tax credit, you or your spouse or partner must not have owned another home in 2025 or four preceding calendar years. Provide us with a copy of the statement of adjustments that you received from your lawyer when you purchased your home.
- Charitable or political donations** – Include any 2025 charitable donation receipts as well as those from the prior five years that have not been claimed for tax purposes. *Note that Go Fund Me donations are not deductible unless paid to a registered charity.*
- NS Children's sports and arts tax credit** - You can claim fees paid in the year to a person or partnership for the registration or membership of a qualifying child (under the age of 19) in an eligible program or a club, association, or similar organization, whether inside or outside of Nova Scotia. The maximum amount that can be claimed for 2025 is \$500 per child (tax credit value \$43.95 ea.).
- Did you pay the maximum \$500 for each qualifying child (retain receipts for your records)? Yes No
If no, indicate the child name and amount paid for each (retain receipts for your records):
- Child/Amount: \$ _____ Child/Amount: \$ _____ Child/Amount: \$ _____
- Not a resident of NS?** Some other provinces offer similar fitness/arts credits. If unsure, we'd be happy to let you know.
- Provincial Equity Tax Credits** – This credit is made available to individuals who made an investment in a qualifying NS small business. Please provide the NSIETC-1 form if applicable.
- Disability** - If you or a dependant is "markedly restricted" in your daily living activities because of mental or physical impairment, provide a signed form T2201 only if you have **not** provided the form to the Canada Revenue Agency in a prior year.
- Adoption expenses** – For more information, please click [here](#).

- Eligible educator school supply tax credit** - For more information, please click [here](#).

Section 7: OTHER

- More Opportunities for Skilled Trades Tax Refund (MOST)** – If in 2025 a member of your family is a resident of Nova Scotia, under age 30 and either employed and registered as an **apprentice or certified journeyperson** in an eligible trade ([Eligible Trades and Occupations under MOST \(PDF\)](#)) employed in an eligible **film or video industry** occupation as an operator, or employed in an eligible **nursing** position then they may be eligible for a full refund of Nova Scotia income taxes on the first \$50,000 of income earned (up to approx. \$4,500 NS tax refund). They will need to separately apply to the Province of NS after they receive their 2025 Notice of Assessment.
- Fertility and Surrogacy** – If in 2025 you are a resident of Nova Scotia and have incurred expenses for fertility and surrogacy services from clinics in NS, then you may also be eligible for up to an additional 40% refundable tax credit from the Province of Nova Scotia on up to \$20,000 of fertility and surrogacy expenses (max refund of \$8,000). You will need to separately apply to the Province of NS after you receive your 2025 Notice of Assessment.
- Multigenerational home renovation tax credit** – For more information, please click [here](#).

Section 8: What NOT to provide

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

- Reimbursed exam receipts
- Duplicate medical receipts and prescription cash register receipts
- Personal bank, credit card, or registered investments statements (for RRSP, RESP, TFSA accounts)
- Receipts for electives, review courses, and travel related to rotations not deductible for tax unless a T2200 form has been provided by your employer
- We scan the information, so please do not staple documents or receipts – thank you!

Section 9: FINAL CHECKLIST

- Copy of last personal income tax return(s) filed with CRA **if not prepared by FWH**.
- T2202 relating to final year of medical school (for 1st year residents)
- T4 from Nova Scotia Health Authority
- T4A from Dalhousie relating to residency
- T4A slips relating to fellowship income, locum income, exam reimbursements, or other
- T2202 tuition tax slip from Dalhousie relating to residency (can be accessed through Dal online)
- Payment receipts for CPSNS membership dues (note CMA and CMPA not deductible since paid by hospital/MSI)
- Official tax receipts for any exams written in the tax year (official tax receipt only as payment receipts are not sufficient for CRA)

All information and receipts submitted electronically to FWH? Please avoid multiple submissions. Yes No

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

Thank you!