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## U.S. Income Taxes

It's time to get ready to file your U.S. tax return! Indeed, personal tax season is upon us, and we are providing a checklist designed to assist you in compiling your information. The use of this checklist will improve our accuracy in preparing your return(s) and also reduce turn-around time.

*We ask that you kindly bring your complete information to us as early as you can. The filing deadlines are as follows:*

- *U.S. citizen or resident residing in the U.S. – Tuesday, April 17, 2018*
- *U.S. citizen or resident residing and working outside of the U.S. – Friday, June 15, 2018*

Interest will be charged on any unpaid tax from Tuesday, April 17 2018.

We will ask that you sign the **enclosed** engagement letter before we release your returns. Kindly submit the signed letter to us when you bring your information to us.

*If we **DO NOT** prepare your Canadian income tax return, kindly provide us with a copy of the filed return, along with the enclosed checklist.*

**In order to reduce our administrative costs, an invoice indicating our fee will be provided with your completed returns and is payable upon receipt.** For your convenience, invoices may be paid by Visa, MasterCard, or Interac. If you wish to pay by Visa or MasterCard, please fill out the top portion of the first page in the checklist. Included in your invoice will be all applicable out-of-pocket disbursements including photocopying, faxes, courier, etc.

Extra copies of the checklist and schedules are available should you know someone who would like Logan Katz LLP to prepare his/her U.S. personal income tax return.

We appreciate your commitment to us and look forward to working with you in the near future.

LOGAN KATZ LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS

**YOUR NAME:** \_\_\_\_\_

If you wish to pay for the preparation of your income tax return(s) by VISA or MASTERCARD, please complete the following (note that we do not accept American Express): Visa <input type="checkbox"/> Mastercard <input type="checkbox"/>			
Card Number:	_____	Expiry Date:	_____
Name on Card:	_____	Signature:	_____

1. **If this is the first year LOGAN KATZ LLP is preparing your return**, please provide copies of your 2015 and 2017 U.S. personal income tax returns. If we will not be preparing your 2017 Canadian income tax return, please provide us with a copy.

**If you have decided that LOGAN KATZ LLP will not prepare your 2017 U.S. personal income tax return, kindly advise Sherry Laurent at 613-228-8282, extension 129.**

2. If you moved during the year, please provide your new full address, otherwise we will *assume* you have the same address as in 2017:

\_\_\_\_\_  
 No. Street, Avenue, Road Town/City Province/State Postal/Zip Code

3. Please sign and date the enclosed engagement letter and return it to us.
4. How would you like us to release the final tax return(s) to you? We will not sign on your behalf and/or deliver any returns unless specifically requested by you. Please choose one of the following:

Pick up at Logan Katz LLP offices \_\_\_\_\_  
 Courier at address below (\$12 - \$25 in Canada) \_\_\_\_\_  
 (\$30 - \$50 outside Canada) \_\_\_\_\_  
 Mail \_\_\_\_\_

**It is YOUR responsibility to forward the "paper copy" to the IRS (and applicable State governments) by the due dates. Please do not assume we will be doing this on your behalf without making arrangements.**

If you have chosen to have the final package sent to you by courier (marked "personal and confidential"), please provide a *courier* address. If you are not at home during the day, please provide your work address or another where you can receive the package personally. *A post office box number or rural route number is insufficient for courier purposes:*

\_\_\_\_\_  
 No. Street, Avenue, Road Town/City Province/State Postal/Zip Code

*Please note that in order to reduce our administrative costs, payment arrangements for our services would be appreciated prior to sending the returns by courier.*

5. Information on taxpayer and spouse:

a)	<b>Taxpayer's Name</b>	<b>S.S.N.</b>	<b>Date of Birth</b>	<b>Occupation</b>
	_____	_____	_____, 20__	_____
	<b>Spouse's Name</b>	<b>S.S.N.</b>	<b>Date of Birth</b>	<b>Occupation</b>
	_____	_____	_____, 20__	_____

6. Information on each dependent:

<b>Full Name</b>	<b>S.S.N.</b>	<b>Date of Birth</b>	<b>Relationship</b>
_____	_____	_____, 20__	_____
<b>Full Name</b>	<b>S.S.N.</b>	<b>Date of Birth</b>	<b>Relationship</b>
_____	_____	_____, 20__	_____
<b>Full Name</b>	<b>S.S.N.</b>	<b>Date of Birth</b>	<b>Relationship</b>
_____	_____	_____, 20__	_____

Did any of your dependents earn income of \$4,050 U.S. or more?	Yes	No
Did any of your children under age 14 earn investment income in excess of \$950 U.S.?	Yes	No
If yes, do you want to include your child's income on your return?	Yes	No

7. Please provide telephone numbers where we can reach you:

During the day	_____	During evening/weekend	_____
Fax number	_____	E-Mail address	_____

8. If your marital status has changed during 2017, please provide the following details (please differentiate between "married" and "common-law"):

_____	_____
Previous status	New status (if married include SSN of new spouse)
_____	
Date of change	

9. Did you have any interest in, or signature, or other authority over a bank, securities, or other financial account in a foreign country (includes Canada)?    Yes    No

    If yes, please see attached Schedule G

10. Did you make any gifts during the year directly or in trust exceeding \$13,000 U.S. per person?

Yes    No

11. Were you a resident of, or did you earn income in, more than one state during the year?

Yes    No

INCOME

INFORMATION REQUIRED

(Please indicate whether amounts provided are in USD, CAD, or other currency)

- employment  Forms W-2
- pension and annuity  Forms 1099R
- social security benefits  Forms 1099 SSA
- dividends  Forms 1099-DIV
- interest  Forms 1099-INT
- partnerships, estates, LLCs, trusts and S corps  Forms K-1

OTHER INCOME INFORMATION

- state and local income tax refund(s)  Forms 1099 or other forms
- alimony received
- jury fees
- finder's fees
- director's fees
- foreign income
- prizes
- gambling
- other income (tips, foreign source income, etc.)
- self employment (business, professional)  Provide details by completing *Schedule B*

DEDUCTIONS

- IRS contributions  Form 8606
- deductible taxes (state and local income taxes, real estate taxes, personal property tax, ad valorem tax on automobile, foreign tax withheld)
- mortgage interest expense  Receipts
- unamortized points on residence refinancing  Forms 1098
- other interest (student loan, investment, business)  Details
- moving expenses  Details
- alimony  Provide details by completing *Schedule F*
- contributions (with receipt, cash, gifts in kind, expenses incurred in performing volunteer work)  Details, incl. name and SSN of recipient
- casualty or theft losses  Details
- medical expenses including insurance premiums and amounts reimbursed  Details
- union dues, professional dues  Receipts, patient name
- safety deposit box rental  Details
- income tax preparation fees (if other than Logan Katz LLP)  Details
- employment expenses  Details
- child care/home care expenses  Details
- educational expenses  Details
- other  Details

## OTHER IMPORTANT INFORMATION

- |   |     |    |
|---|-----|----|
| 1. Did you make tax instalments for 2017?<br>If yes, provide summary of instalments by level of government authority.                             | YES | NO |
| 2. If you received an IRA distribution, which you did not rollover, provide details. If you converted IRA funds into a Roth IRA, provide details. |     |    |
| 3. Did you receive tip income not reported to your employer?  | YES | NO |
| 4. Did you receive any disability payments this year?   | YES | NO |
| 5. Did you sell and/or purchase a principal residence or other real estate?<br>If yes, provide settlement sheet (HUD 1) and Form 1099-S.          | YES | NO |
| 6. Did you receive unemployment compensation? If yes, provide Form 1099-G.  | YES | NO |
| 7. Did you have foreign income or pay any foreign taxes?  | YES | NO |
| 8. Were you the grantor, transferor or beneficiary of a foreign trust (RESPs)?  | YES | NO |
| 9. Do you have a TFSA? If yes, please provide us with investment income earned within TFSA.   | YES | NO |

Interest	\$	_____
Dividends	\$	_____
Capital Gain	\$	_____
Other Investment Income	\$	_____

**PLEASE SEE SCHEDULES A - G AND DETERMINE WHETHER THEY ARE APPLICABLE TO YOUR SITUATION. FAILURE TO COMPLETE THE SCHEDULES WILL INCREASE FOLLOW-UP TIME AND COSTS TO COMPLETE YOUR INCOME TAX RETURN(S).**

**\*\*NOTE:** All figures you are required to provide should be in U.S. dollars for the purpose of your U.S. personal income tax return preparation. If you are providing figures in Canadian dollars, or another currency, kindly clearly indicate this. Otherwise we will assume amounts are provided in U.S. dollar currency. Time spent converting currency into U.S. dollars will be added to our fees.

**Schedule A – Capital Gains (Losses)**

**(enclose all Forms 1099-B and 1099-S)**

Description of asset disposed of in 2017: \_\_\_\_\_

Date of acquisition: \_\_\_\_\_, 19\_\_ / 20\_\_

Date of disposal: \_\_\_\_\_, 2017

Original cost of asset \$ \_\_\_\_\_

Proceeds on disposal \_\_\_\_\_

Outlays of cash upon disposal (i.e. broker, lawyer, other) \_\_\_\_\_

-----  
Description of asset disposed of in 2017: \_\_\_\_\_

Date of acquisition: \_\_\_\_\_, 19\_\_ / 20\_\_

Date of disposal: \_\_\_\_\_, 2017

Original cost of asset \$ \_\_\_\_\_

Proceeds on disposal \_\_\_\_\_

Outlays of cash upon disposal (i.e. broker, lawyer, other) \_\_\_\_\_

-----  
Description of asset disposed of in 2017: \_\_\_\_\_

Date of acquisition: \_\_\_\_\_, 19\_\_ / 20\_\_

Date of disposal: \_\_\_\_\_, 2017

Original cost of asset \$ \_\_\_\_\_

Proceeds on disposal \_\_\_\_\_

Outlays of cash upon disposal (i.e. broker, lawyer, other) \_\_\_\_\_

**REMINDER: Remember to please contact your financial advisor/broker as soon as possible to authorize them to provide Logan Katz LLP staff with any information we may be requesting when preparing your personal income tax return. It becomes extremely time-consuming to have to do this at the height of tax season, both for the accountant and for the broker. Also, please provide the following:**

**Name of Broker:** \_\_\_\_\_

**Telephone No:** \_\_\_\_\_

**Email address:** \_\_\_\_\_

**FAILURE TO PROVIDE COMPLETE INFORMATION WILL RESULT IN EXTRA FEES.**

**Schedule B – Statement of Net Business or Professional Income**

Name of business: \_\_\_\_\_

Who owns the business?      \_\_\_ Taxpayer    \_\_\_ Spouse    \_\_\_ Joint

Principal business or profession: \_\_\_\_\_

Revenue \$ \_\_\_\_\_

Expenses:

Advertising \_\_\_\_\_

Bad debts \_\_\_\_\_

Business tax, fees, licenses, dues, memberships, subscriptions \_\_\_\_\_

Delivery, freight, express \_\_\_\_\_

Fuel costs (except for motor vehicles) \_\_\_\_\_

Insurance \_\_\_\_\_

Interest, bank charges \_\_\_\_\_

Maintenance and repairs \_\_\_\_\_

Management and administration fees \_\_\_\_\_

Meals and entertainment \_\_\_\_\_

Motor vehicle (business portion only) (Provide an amount or complete *Schedule D*) \_\_\_\_\_

Office \_\_\_\_\_

Supplies \_\_\_\_\_

Legal, accounting and other professional fees \_\_\_\_\_

Property taxes \_\_\_\_\_

Rent \_\_\_\_\_

Salaries \_\_\_\_\_

Travel \_\_\_\_\_

Telephone and utilities \_\_\_\_\_

Opening inventory balance \_\_\_\_\_

Closing inventory balance \_\_\_\_\_

Other (please specify): \_\_\_\_\_ \_\_\_\_\_

Home office expenses (Please complete *Schedule E*) \_\_\_\_\_

Capital expenditures see over





**Schedule C – Statement of Net Rental Income**

**(Please prepare one Schedule C for EACH property)**  
(Make copies as needed)

Address of rental property: \_\_\_\_\_

Residential property?    YES    NO

Personal use?    YES    NO

Rental income for the year \$ \_\_\_\_\_

Expenses:

Advertising \$ \_\_\_\_\_

Insurance \_\_\_\_\_

Interest \_\_\_\_\_

Repairs and maintenance \_\_\_\_\_

Management and administration fees \_\_\_\_\_

Motor vehicle expenses \_\_\_\_\_

Office expenses \_\_\_\_\_

Legal, accounting, other professional fees \_\_\_\_\_

Property taxes \_\_\_\_\_

Salaries, wages, and benefits \_\_\_\_\_

Travel \_\_\_\_\_

Utilities \_\_\_\_\_

Other (Please specify): \_\_\_\_\_ \_\_\_\_\_

*Provide a list of any improvements or assets purchased during the year.*

*If you purchased a new rental property during the year, it is extremely important that you provide the following:*

- Full address
- Cost of the building (you should also provide cost of land, separately)
- Percentage to be attributed to yourself, spouse, or other
- **If available, please provide the purchase documents**

*If the property was sold during the year, provide the closing statement.*

**Schedule D – (Self-) Employment Expenses: Allowable automobile expenses**

For each vehicle, provide the following:

	Vehicle A	Vehicle B	Vehicle C
Make of automobile	_____	_____	_____
Date acquired	_____,20__	_____,20__	_____,20__
Manufacturer Suggested Retail Price (MSRP)	\$ _____	\$ _____	\$ _____
Number of kms/miles driven to earn self-employment income (you must exclude kms/miles to/from your home)	_____ km/miles	_____ km/miles	_____ km/miles
Total kms/miles driven in the year	_____ km/miles	_____ km/miles	_____ km/miles

Expenses:

Fuel	\$ _____	\$ _____	\$ _____
Maintenance and repairs	_____	_____	_____
Insurance	_____	_____	_____
Licensing or registration	_____	_____	_____
Interest and finance charges (certain limits apply) <i>OR</i>	_____	_____	_____
Leasing costs (certain limits apply)	_____	_____	_____
Other (Please specify): _____	_____	_____	_____

*For each vehicle purchased or leased during the year, it is extremely important that you provide the following:*

- Make and year of vehicle;
- Cost;
- Trade-in amount (if applicable)
- Year and make of vehicle traded-in
- **If possible, please provide a copy of the purchase or lease documents.**

Total amount reimbursed by employer for vehicle during year (*N/A if self-employed*) \$ \_\_\_\_\_

**Schedule E – (Self-) Employment Expenses: Work space in the home expenses**

Area of house used for business purposes (**square footage**) \_\_\_\_\_

Total area of house (**square footage**) \_\_\_\_\_

Expenses:

Heat \$ \_\_\_\_\_

Hydro \_\_\_\_\_

Insurance \_\_\_\_\_

Repairs and maintenance \_\_\_\_\_

Property taxes \_\_\_\_\_

Rent \_\_\_\_\_

*OR*

Mortgage interest - exclude principal payments (if self-employed) \_\_\_\_\_ \*\*

Water \_\_\_\_\_

Other (Please specify): \_\_\_\_\_

**\*\* Please provide your mortgage statement for 2017,  
if your financial institution has supplied this information.**

**Schedule F – Schedule of Moving Expenses**

Did you change your residence during this year due to a change in employment, transfer, or self-employment?

YES      NO

	Former address in full	New address in full
Address	_____	_____
City, Prov./State	_____	_____
Postal Code/Zip Code	_____	_____

Date of move:	_____ , 2017	_____ , 2017
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	Former employer, business or educational institution	New employer, business or educational institution
Name	_____	_____
Address	_____	_____
City, Prov./State	_____	_____
Postal Code/Zip Code	_____	_____

Distance from former residence to new work or study location	_____ kms/miles
Distance from former residence to former work or study location	_____ kms/miles

Costs:

Transportation expenses in moving household goods and family	\$ _____
Cost of storing and insuring household goods	_____
 Total expenses	 \$ _____

Did your employer reimburse or pay directly any of your moving expenses?      YES      NO

If yes, enclose the employer provided itemization form and note the amount of reimbursements received.      \$ \_\_\_\_\_

If you changed residences during the year, provide the period of residence in each location.

Residence #1	From	__/__/__	To	__/__/__
Residence #2	From	__/__/__	To	__/__/__