



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. – Wednesday, April 15, 2020***
- ***U.S. citizen or resident residing and working outside of the U.S. – Monday, June 15, 2020***

Interest will be charged on any unpaid tax from Wednesday, April 15, 2020.

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 Mastercard

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 2017 and 2018 U.S. personal income tax returns. If we will not be preparing your 2019 Canadian income tax return, please provide us with a copy.

If you have decided that LOGAN KATZ LLP will not prepare your 2019 U.S. personal income tax return, kindly advise Stacey Anguelovskaia 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 2018:

 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)	Taxpayer's Name	S.S.N.	Date of Birth	Occupation
	_____	_____	_____, 20__	_____
	Spouse's Name	S.S.N.	Date of Birth	Occupation
	_____	_____	_____, 20__	_____

6. Information on each dependent:

Full Name	S.S.N.	Date of Birth	Relationship
_____	_____	_____, 20__	_____
Full Name	S.S.N.	Date of Birth	Relationship
_____	_____	_____, 20__	_____
Full Name	S.S.N.	Date of Birth	Relationship
_____	_____	_____, 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 2019, 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) Receipts
- mortgage interest expense Forms 1098
- unamortized points on residence refinancing Details
- other interest (student loan, investment, business) Details
- alimony Details, incl. name and SSN of recipient
- contributions (with receipt, cash, gifts in kind, expenses incurred in performing volunteer work) Details
- casualty or theft losses Details
- medical expenses including insurance premiums and amounts reimbursed Receipts, patient name
- union dues, professional dues Details
- 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 2019?
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?
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 2019: _____

Date of acquisition: _____, 19__ / 20__

Date of disposal: _____, 2019

Original cost of asset \$ _____

Proceeds on disposal _____

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

Description of asset disposed of in 2019: _____

Date of acquisition: _____, 19__ / 20__

Date of disposal: _____, 2019

Original cost of asset \$ _____

Proceeds on disposal _____

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

Description of asset disposed of in 2019: _____

Date of acquisition: _____, 19__ / 20__

Date of disposal: _____, 2019

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 next page

Schedule B – Statement of Net Business or Professional Income (continued)

Capital expenditures:	Furniture and Fixtures	\$ _____
	Vehicles see (6)	_____
	Computer equipment	_____
	Computer software	_____
	Other (please specify)	_____

- (1) Did you materially participate in the operation of the business during the year? YES NO
- (2) Was all of your investment in this activity at risk? YES NO
- (3) Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price, basis and gain or loss. YES NO
- (4) Was this business still in operation at the end of the year? YES NO
- (5) List the state(s) in which business was conducted. _____
- (6) For each vehicle purchased 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 available, please provide the purchase documents.**

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 2019,
if your financial institution has supplied this information**