



# 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 reduce turn-around time.

***We ask that you kindly bring your complete information, including FBAR, 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 16, 2024***
- ***U.S. citizen or resident residing and working outside of the U.S. – Monday, June 17, 2024***

Interest will be charged on any unpaid tax from ***Tuesday, April 16, 2024***.

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*

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 2021 and 2022 U.S. personal income tax returns. If we will not be preparing your 2023 Canadian income tax return, please provide us with a copy.

**If you have decided that LOGAN KATZ LLP will not prepare your 2023 U.S. personal income tax return, kindly advise Kerry Partridge at 613-228-8282, extension 110.**

- 2. If you moved during the year, please provide your new full address, otherwise we will *assume* you have the same address as in 2023:

\_\_\_\_\_  
 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. Information on taxpayer and spouse:

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

5. 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 \$4,300 U.S. or more?	YES	NO
Did any of your children under age 14 earn investment income in excess of \$2,200 U.S.?	YES	NO
If yes, do you want to include your child's income on your return?	YES	NO

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

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

7. If your marital status has changed during 2023, 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

- |   |     |    |
|---|-----|----|
| 8. Do you hold an interest in private or closely held non-U.S. corporations?<br>(e.g. Canadian corporations in which you own more than 10%)   | YES | NO |
| 9. Do you have ownership or an interest (as a beneficiary contribution) in non-U.S. family trust or other non-U.S. trusts?  | YES | NO |
| 10. 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)?<br>If yes, please see attached Schedule G  | YES | NO |
| 11. Did you make any gifts during the year directly or in trust exceeding \$16,000 U.S. per person?   | YES | NO |
| 12. Were you a resident of, or did you earn income in, more than one state during the year?   | YES | NO |
| 13. For U.S. purposes, Canadian and other non-U.S. mutual funds are often considered Passive Foreign Investment Companies (PFIC) and as a result, additional reporting may be required with your U.S. tax return. Do you hold non-U.S. mutual funds outside a Canadian Registered Retirement Savings Plan (RRSP)?<br>If yes, additional filings may be required | YES | NO |
| 14. Did you own or trade Cryptocurrency in 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
- alimony  Details
- 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 2023?<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?  | 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)**  
**Please indicate currency – USD or CAD**

Description of asset disposed of in 2023: \_\_\_\_\_

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

Date of disposal: \_\_\_\_\_, 2023

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

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

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

-----  
Description of asset disposed of in 2023: \_\_\_\_\_

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

Date of disposal: \_\_\_\_\_, 2023

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

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

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

-----  
Description of asset disposed of in 2023: \_\_\_\_\_

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

Date of disposal: \_\_\_\_\_, 2023

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**

Please indicate currency – USD or CAD

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)**

Please indicate currency – USD or CAD

Capital expenditures:	Furniture and Fixtures	\$ _____
	Vehicles <b>see (6)</b>	_____
	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)

**Please indicate currency – USD or CAD**

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**

Please indicate currency – USD or CAD

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**

Please indicate currency – USD or CAD

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 2023,  
if your financial institution has supplied this information**