

US TAX RETURN CHECKLIST

Please note that, if I do your US return, I will also the Canadian returns for you and your spouse

1. **If I have not done your return in the past, I will need the following items in addition to my regular checklist:**
 - a) Copy of your social insurance or ITIN card, if available, for you, and your spouse and dependents, if applicable.
 - b) Copy of last US tax return prepared, if available. Last year filed _____
 - c) If we are bringing you into compliance, copy of the last 3 year Canadian returns for you and your spouse, if applicable.
 - d) If we are bringing you into compliance, for the purpose of FBAR, if you have over \$10,000 in non-US bank or financial accounts, I will need a listing of those accounts for 2009 through 2015, this listing to include name of institution, address, account number and high balance for the year.
 - e) If you had any RRSP, RESP, TFSA or mutual funds, I will need account statements for each of these for the years 2011 through 2014
2. **For the completion of special US information returns:**
 - a) Monthly statements detailing any Canadian mutual fund investments
 - b) Monthly statements of any TFSA's and RESP's and RDSP's (NB – these are needed to prepare forms 3520A, which are due March 15)**
 - c) Listing of all non-US bank and financial accounts in which you have an interest or have signing authority, including name, address, account number and high balance for the year for each account
 - d) Value of any non-US pension plan
 - e) Any investment in any non-US company
3. **Income from US sources:**
 - a) Employment Income – W2 slips
 - b) Dividend and interest income – 1099's
 - c) Social security
 - d) Pension and IRA income
 - e) State and local tax refunds
 - f) Gambling winnings and losses – need detailed information
 - g) Details of stock sales, together with purchase history, including dates
 - h) Income from partnerships, S Corporations and estates or trusts
 - i) Any US real estate income and expenses
 - j) Any US business income and expenses
 - k) Purchase and sale documents of any real estate transactions
 - l) Any other income from the US

4. US Itemized deductions:

- a) Property taxes paid on all property
- b) Mortgage interest paid
- c) Interest paid on other loans
- d) Casualty or theft losses
- e) Tax preparation fees
- f) Unreimbursed employee expenses
- g) Safety deposit box rental

5. Other information

- a) US tuition fees paid – form 1098
- b) Social security numbers for all your dependent children
- c) Form 5498 – IRA contributions
- d) Traditional IRA basis (ie. Amounts contributed to the IRA that were already taxed)
- e) Health insurance coverage information – Affordable Care Act
- f) Any other information you think may be applicable**