



CHARTERED
PROFESSIONAL
ACCOUNTANTS

US Personal Income Tax Information Sheet

This information sheet is meant to assist you with compiling your tax information for the preparation of your US income tax return(s). Please ensure that you return this sheet with your tax package and provide all requested documents. If you require more space to provide the necessary information, please either attach an additional sheet or print another copy of this information sheet from the "Client Resources" section of our website at www.ddwca.com.

1.) IMPORTANT DATES

Please be cognizant of the following due dates when submitting your tax information to us. Late-filing of supplementary forms can result in the IRS assessing significant interest and/or penalties.

Due date for Form 1040:

- **April 15** if living in US
- **June 15** if living in Canada (tax payment due by April 15 if there is a balance owing)

Due date for Form 1040NR:

- **April 15** if you have US-sourced wages, otherwise
- **June 15** (tax payment due by April 15 if there is a balance owing)

Due date for Form TD F 90.22-1 (Foreign bank account form): **June 30**

Due date for Form 3520-A (if you have a TFSA or RESP): **March 15**

If the due date falls on a weekend or holiday, the due date becomes the next business day. Extensions for filing the forms can be filed as long as we are notified prior to the regular due date for the return/form.

2.) INFORMATION REQUIRED- NEW AND EXISTING CLIENTS

- a) If you do not reside in the US permanently, please provide the dates you were present in the US during the year and the purpose of the trip

Taxpayer Name	Date From	Date To	Purpose <i>(Business / Pleasure)</i>

- b) Details of mortgage interest and property taxes paid in the calendar year on your primary place of residence and any secondary personal residence (specify currency):

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|--|--|
| <p>a. Primary residence:</p> <p>i. Mortgage interest paid: _____</p> <p>ii. Property taxes paid: _____</p> | <p>b. Secondary residence:</p> <p>i. Mortgage interest paid: _____</p> <p>ii. Property taxes paid: _____</p> |
|--|--|

- c) If you had a beneficial interest in and/or signing authority over any non-US financial accounts that had a combined balance of US\$10,000 or more at ANY TIME during the calendar year, this information needs to be disclosed to the IRS. We will require the following information on ALL your non-US financial accounts (bank, non-registered investments, TFSAs, RPPs, RRSPs, RRIFs, RESPs, etc.)

Financial Institution Name and Address	Account #	Type of Account (ie- Bank, RRSP)	Account Owner(s)	Maximum balance (specify currency)

- d) If you have a Canadian RRSP or RRIF account, please provide the following information for all the accounts:

Financial Institution Name and Address	Account # & Type (RRSP or RRIF)	Beneficiary/ Annuitant	Value at December 31 (in Cdn \$)

- e) Do you have a Canadian TFSA or RESP (established in your name for your children)? Y / N

If yes, please provide the following information on these accounts during the calendar year (quarterly/annual statements will have all necessary information we require):

- o Date account opened or closed
- o Account number
- o Financial institution name and address
- o Income earned within account during the calendar year
- o Details of all purchases and dispositions of investments within the account during the calendar year
- o Details of all contributions and withdrawals to/from the account during the calendar year

- f) If you had investment dispositions during the year, please ensure you provide the date that the investments were originally purchased, if not already disclosed on the gain/loss summaries.

- g) Other questions:

- | | | | |
|---|---|---|---|
| a. Do you own shares of a non-US private corporation? | Y | / | N |
| b. Are you the beneficiary of a non-US trust? | Y | / | N |
| c. Do you own non-US mutual funds? | Y | / | N |

If your answer to any of the above questions is "YES", we may require additional information. We will contact you directly to request the necessary information when we prepare your return.

3.) INFORMATION REQUIRED- NEW CLIENTS ONLY

a) Please provide the Social Security Number(s) / Individual Taxpayer Identification Number(s) for yourself, your spouse, and your dependants as they apply:

Taxpayer Name: _____ SSN/ITIN: _____

Taxpayer Name: _____ SSN/ITIN: _____

b) Please provide your occupation(s):

Taxpayer Name: _____ Occupation: _____

Taxpayer Name: _____ Occupation: _____

c) If you are a US citizen or green card holder living in Canada, please provide the following information:

a. When did you move to Canada/establish tax home in Canada? _____
(note- if you have always lived in Canada, this will be your birthdate)

b. Do you rent or own your home in Canada? Rent / Own

c. What type of Visa do you have in Canada? Citizen / Permanent / Other: _____
Resident

d) If you are NOT a US citizen or green card holder and are living in Canada (ie- filing non-resident Form 1040NR), please provide the number of days you were physically present in the US in the following previous calendar years:

Taxpayer Name: _____ 2010: _____ 2011: _____

Taxpayer Name: _____ 2010: _____ 2011: _____