DICKSON
CHARTERED PROFESSIONAL ACCOUNTANTS

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www.dickson.ca

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 our website at www.dickson.ca.

A. IMPORTANT DATES

Please be cognizant of the following due dates when submitting your tax information to us. Late-filing of any 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 FBAR: **October 15th - MUST BE FILED ELECTRONICALLY**
Due date for Form 3520-A (if you have a TFSA or RESP): **March 15th**

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.

B. 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: ______________________

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

a. When did you move to Canada/establish tax home in Canada? ___________________

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

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

Other: _______________

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: ___________________________ 2016: __________ 2017: _________

Taxpayer Name: ___________________________ 2016: __________ 2017: _________

C. <u>INFORMATION REQUIRED - NEW AND EXISTING CLIENTS</u>

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** *(Business / Pleasure)*

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For US Citizens/Green Card Holders and Residents of the US (ie- Form 1040 filers)

If you are a US citizen, green card holder and/or residing in the US, we require the following:

a) 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)

b) 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.

c) 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.