

U.S. PERSONAL INCOME TAX CHECKLIST

1. PERSONAL INFORMATION	
Full name:	U.S. SSN:
Street Address:	City, Province & Postal Code:
Telephone number:	Date of birth:
Cell number:	Occupation:
Fax number:	Marital Status:
Email	Citizenship:

2. SPOUSE INFORMATION	
Full name:	U.S. SSN:
Telephone number:	Date of birth:
Cell number:	Occupation:
Email	Citizenship:

3. DEPENDENT INFORMATION	
Full name:	Full name:
U.S. SSN:	U.S. SSN:
Date of birth:	Date of birth:

Full name:	Full name:
U.S. SSN:	U.S. SSN:
Date of birth:	Date of birth:

4. TAX INFORMATION CHECKLIST

<input type="checkbox"/>	Copy of your prior year tax return if not prepared by Lohn Caulder
<input type="checkbox"/>	Copy of your 2022 Canadian T1 return if not prepared by Lohn Caulder (including the relevant T4, T5, RRSP tax slips)
<input type="checkbox"/>	Copies of any notices or letters received from the IRS (if received)

<input type="checkbox"/>	During 2022 did you receive, sell, exchange, gift, or otherwise dispose of an interest in any virtual currency / digital asset.
<input type="checkbox"/>	Did you give a gift of more than \$16,000 to one or more people during the year?
<input type="checkbox"/>	Do you own a 10% or more interest (shares/capital) in any non-U.S. private entity such as a corporation or partnership? If so, please provide the financial statements and tax return of the entity for the 2022 tax year.
<input type="checkbox"/>	Do you have investments in non-U.S. mutual funds and/or income trusts? If so, please provide copies of all brokerage statements for your non-registered accounts
<input type="checkbox"/>	If you have a TFSA account(s) please provide summary of income and gains/losses for the year or attach all the TFSA account statements for the year.
<input type="checkbox"/>	Do you have business or professional income? If yes, please complete Appendix A attached below for the Schedule C supplement for each business.
<input type="checkbox"/>	Did you earn rental income from a property during the year? If so, please complete Appendix B attached below for the Schedule E supplement for each rental property.
<input type="checkbox"/>	Did you have an interest in or signing authority over foreign bank and/or financial accounts with an aggregate value of over \$10,000 US at any time during the year? If so, you are required to file Form 114. Please complete an FBAR supplementary form to provide this information & complete the Form 114a FBAR e-file authorization attachment to this checklist.
<input type="checkbox"/>	Did you reside outside the United States for the entire calendar year (2022) and do you plan to claim the Foreign Earned Income (and Foreign Housing Exclusion) if applicable?

5. WAGE, SALARY INCOME

Attach W-2s if you have received employment income during the year.

Taxpayer Spouse

Employer:

6. INTEREST INCOME

Attach 1099-INTs if you have received any interest income during the year

PAYER	AMOUNT

7. DIVIDEND INCOME

Attach 1099-DIVs if you have received any dividend income during the year

PAYER	AMOUNT

8. PARTNERSHIP, TRUST, ESTATE INCOME

Attach K-1s and list the payers of the partnership, trust, s-corporation, or estate income

9. INDIVIDUAL RETIREMENT ACCOUNT (IRA)

Contributions for the tax year:

	Amount	Date Contributed
Taxpayer		
Spouse		

Were there any amounts withdrawn during the year? If so, please attach 1099-Rs.

10. PENSION, ANNUITY INCOME

If there were pension income distributed during the year, were the amounts reinvested for:

Taxpayer

Spouse

Did you receive:

	<u>Taxpayer</u>	<u>Spouse</u>
Social Security Benefits	<input type="checkbox"/>	<input type="checkbox"/>
Railroad Retirement	<input type="checkbox"/>	<input type="checkbox"/>

Please attach Forms 1099-SSA or 1099-RRA if the above is applicable to you or your spouse.

11. SALE OF INVESTMENTS

If you sold any investments during the year, please fill in the below or provide copies of broker statements and/or details of stock, bond, mutual fund and other investment transactions. NOTE: For U.S. tax purposes we require original purchase date and sale date in order to determine whether short-term or long-term treatment is appropriate

Investment Type	Date Acquired	Date Sold	Sale Price	Cost

Please attach 1099-B or any confirmation slips.

12. OTHER INCOME

	Taxpayer	Spouse	If so, Amount
Alimony Received			
Child Support			
Prizes, Bonuses, Awards			
Gambling, Lottery			
Commissions			
Worker's Compensation			
Disability Income			
Veteran's Pension			
State income Tax Refund			
Jury Duty			
Unreported Tips			
Other _____			
Other _____			

Standard Deduction or Itemized Deductions

Taxpayer's are entitled to claim a standard deduction of \$12,950 for single filers (\$25,900 for Married Filing Jointly). Effective in 2018 the IRS eliminated personal exemptions and doubled the standard deduction, meaning it might be more beneficial to claim the standard deduction. Please complete the table below so that we may determine if it is more beneficial for you to claim the Standard Deduction or Itemized Deductions.

13. MEDICAL EXPENSES

Medical Insurance Premiums (Paid by you)

	Taxpayer	Spouse
Prescription Drugs		
Glasses, Contacts		
Hearing aids		
Braces		
Medical Equipment		
Nursing care		
Medical Therapy		
Dental/Orthodontist		
Other _____		

Please attach ALL receipts confirming the amounts above.

14. OTHER TAXES PAID

Personal Residence Property Tax (Attach Bills)

Investment Property Tax

State and local taxes

Other _____

15. INTEREST EXPENSE

Mortgage Interest Paid (Attach 1098)

(effective January 1, 2018, you can only claim a deduction for interest on up to \$750,000 in qualified mortgage debt. For home equity loans and LOC, you can only take the deduction if you were using the money to build or improve your home on debt up to \$100,000 (\$50,000 if Married Filing Separately))

Investment Interest

Premiums Paid or accrued

for qualified mortgage insurance

Student Interest Paid

16. CHARITABLE DONATIONS

Note: Please provide official receipts if available

Cash Contributions:

Organization	Amount

Non-Cash Contributions:

Organization	Fair Value of Goods (\$)

17. ESTIMATED TAX PAID

If you have made Estimated tax payments, please fill in the following below:

Due Date of Payment	Date Paid	Federal	State

18. QUESTIONS, COMMENTS OR OTHER INFORMATION

19. DIRECT DEPOSIT/ REFUND

Would you like to have your refunds directly deposited into your account? ☐ **Yes** ☐ **No**

If so, please provide the following information for your account:

Owner of Account ☐ **Taxpayer** ☐ **Spouse** ☐ **Joint**

Type of Account ☐ **Checking** ☐ **Savings**

Name of Financial Institution

Financial Institution Routing Transit Number

Your Account Number

APPENDIX A: SCHEDULE C SUPPLEMENT

Profit or Loss Statement:

CAD

USD

1. Gross Income/ Sales \$

Cost of Goods Sold

2. Expenses

Advertising

Auto and Truck Expense

Bad Debts

Bank Charges

Commission Paid

Depreciation

Delivery & Freight

Dues & Subscriptions

Employee Benefit Programs

Insurance

Interest Expense

Office Expense

Licenses and Permits

Legal and Professional Services

Meals & Entertainment

Parking & Tolls

Rents

Repairs & Maintenance

Salaries and Wages

Taxes

Travel

Airfare

Hotel/lodging

Transportation

Utilities

Telephone

Internet service

Other Expenses

3. Capital Asset Purchases

Did you purchase any assets during the year? If so, please provide the date of purchase, the asset description and the amount of the purchase.

Date	Asset Description	Amount
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4. Vehicle Worksheet

If you are claiming car or truck expenses, please complete the work sheet below.

Vehicle 1

Date when you placed your vehicle in service for business purposes?

Cost of vehicle

Make and Model of Vehicle

Total miles driven Jan thru Dec

Business miles driven Jan thru Dec

Commuting miles

Is this vehicle leased? ☐ Yes ☐ No

If yes, what are the vehicle lease payments for the year

Expenses incurred for the vehicle (if applicable):

Gas

Repairs & Maintenance

Car Washes

Insurance

Vehicle Registration Fee

Interest on Vehicle Loan

Vehicle 2

Date when you placed your vehicle in service for business purposes?

Cost of vehicle

Make and Model of Vehicle

Total miles driven Jan thru Dec

Business miles driven Jan thru Dec

Commuting miles

Is this vehicle leased? ☐ Yes ☐ No

If yes, what are the vehicle lease payments for the year

Expenses incurred for the vehicle (if applicable):

Gas
Repairs & Maintenance
Car Washes
Insurance
Vehicle Registration Fee
Interest on Vehicle Loan

APPENDIX B: SCHEDULE E SUPPLEMENT

Supplemental Income and Loss

1. Income or Loss from Rental Real Estate and Royalties

Did you make any payments in 2021 that will require you to file Form(s) 1099? ☐ Yes ☐ No

Physical Address of each Property	Rental Days	Personal Use Days
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#1
#2
#3
#4

Rental Property #1:

Did you purchase the property this year? If so, please provide the date:
Please provide the cost of the property and any improvements made to the property

Cost: Improvements:

Rental Property #2:

Did you purchase the property this year? If so, please provide the date:
Please provide the cost of the property and any improvements made to the property

Cost: Improvements:

Rental Property #3:

Did you purchase the property this year? If so, please provide the date:
Please provide the cost of the property and any improvements made to the property

Cost: Improvements:

Rental Property #4:

Did you purchase the property this year? If so, please provide the date:

Please provide the cost of the property and cost of any improvements made to the property:

Cost: .

Improvements: .

Date placed in service:

Rental Income and Expenses Worksheet:

Income:	Rental #1		Rental #2		Rental #3		Rental #4	
Currency (Please fill in the applicable currency)	<u>CAD</u>	<u>USD</u>	<u>CAD</u>	<u>USD</u>	<u>CAD</u>	<u>USD</u>	<u>CAD</u>	<u>USD</u>

Rent Received

Expenses:

Advertising

**Cleaning &
Maintenance Cost**

Insurance Cost

**Legal &
Professional Fees**

Management Fee

**Mortgage interest
paid to Bank**


Repairs

Supplies

Taxes

Utilities

Commission Paid

<p style="text-align: center;">Form 114a</p> <p style="text-align: center;">Department of the Treasury Financial Crimes Enforcement Network (FinCEN)</p> <p style="text-align: center;">May 2015</p>	<h2 style="margin: 0;">Record of Authorization to Electronically File FBARs</h2> <p style="margin: 0;">(See instructions below for completion)</p> <p style="margin: 10px 0 0 0;"><u>Do not send to FinCEN. Retain this form for your records.</u></p> <p style="margin: 0 0 0 40px;">The form 114a may be digitally signed</p>	
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Part I Persons who have an obligation to file a Report of Foreign Bank and Financial Account(s)		
1. Owner last name or entity's legal name	2. Owner first name	3. Owner M. I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M. I.

I/we declare that I/we have provided information concerning _____ (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, _____ to the preparer listed in Part II; that this information is to the best of my/our knowledge true, correct, and complete; that I/we authorize the preparer listed in Part II to complete and submit to the Financial Crimes Enforcement Network (FinCEN) a Report of Foreign Bank and Financial Accounts (FBAR) based on the information that I/we have provided; and that I/we authorize the preparer listed in Part II to receive information from FinCEN, answer inquiries and resolve issues relating to this submission. I/we acknowledge that, notwithstanding this declaration, it is my/our legal responsibility, not that of the preparer listed in Part II, to timely file an FBAR if required by law to do so.

7. Owner signature (Authorized representative if entity)	8 Date MM DD YYYY	9 Owner or entity TIN	10 TIN type a <input type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign
11. Spouse signature	12 Date MM DD YYYY	13 Spouse TIN	14 TIN type a <input type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign

Part II Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.			
15. Preparer last name	16. Preparer first name	17. Preparer M.I.	18. Preparer PTIN
19 Address	20 City	21 State	22 ZIP/postal code
23 Country code	24 Preparer's (item 15) employer's (Entity) name	25. Employer EIN	26. Preparer's signature

Instructions for completing the FBAR Signature Authorization Record

This is a fill and print form using Adobe Reader

This record may be completed by the individual or entity granting such authorization (Part I) OR the individual/entity authorized to perform such services. The completed record must be signed by the individual(s)/entity granting the authorization (Part I) and the individual/entity that will file the FBAR. The Preparer/filing entity must be registered with FinCEN BSA E-File system. (See <http://bsaeiling.fincen.treas.gov/main.html> for registration).

Read and complete the account owner statement in Part I.

To authorize a third party to file the Foreign Bank and Financial Accounts Report (FBAR), the account owner should complete Part I, items 1 through 3 (as required), sign and date the document in Part I, Items 7/8 and complete items 9 and 10. Item 7 may be digitally signed.

Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions)

If the account owner is filing an FBAR jointly with his/her spouse, the spouse must also complete Part I, items 4 through 6. The spouse must also sign and date the report in items 11/12, (item 11 may be digitally signed) and complete items 13 and 14. A third party preparer may be one of the spouses of the jointly owned foreign account. In this case, both spouses must complete Part I of form 114a in its entirety. The third party preparer (spouse) that will file the FBAR on behalf of both spouses will complete Part II in its entirety (do not use such terms as *see above*, or *same as item number x*).

Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer **or** the preparer's employer if the preparer is an employee. Record the employer's information (if any) in items 24 and 25. If the preparer does not have a PTIN, leave item 18 blank. The third party preparer must sign in item 26 (digital signature acceptable) of Part II indicating that the FBAR will be filed as directed by the authorizing authority.

The person(s) listed in Part I, and the person listed in Part II as authorized to file on behalf of the person(s) listed in Part I, should retain copies of this record of authorization and the filing itself, both for a period of 5 years. See 31 CFR 1010. 430(d).

DO NOT SEND THIS RECORD TO FinCEN UNLESS REQUESTED TO DO SO.