

US TAX SERVICES (DANIEL GRAY CPA MANAGING PARTNER) COPYRIGHT

INDIVIDUAL TAX ORGANIZER (1040) IDENTIFYING INFO

Taxpayer's Name : _____ Social Security Number: _____ Occupation: _____
NOT Cdn SIN

Spouse's Name : _____ Social Security Number: _____ Occupation: _____
NOT Cdn SIN

Home Address : _____

City, Town or Post Office County, State or Province Zip Code or Postal Code

Telephone Number:
Home : _____ Office - Taxpayer : _____
Cell: _____ Fax - Taxpayer : _____
Email: _____

Date of Birth (MM/DD/YYYY) : _____ Blind? (Y or N) : _____
Taxpayer : _____ Blind? (Y or N) : _____
Spouse : _____

Dependent Children who lived with you:

	FULL NAME	SSN (please indicate if ITIN)	RELATIONSHIP	BIRTH DATE
1.)				
2.)				
3.)				
4.)				
5.)				
6.)				
7.)				
8.)				
9.)				

Other Dependents :

	FULL NAME	SSN	RELATIONSHIP	BIRTH DATE	#of Mths resided in your Home
10.)					
11.)					
12.)					
					% support provided by you

US TAX SERVICES (DANIEL GRAY CPA MANAGING PARTNER) COPYRIGHT
INDIVIDUAL TAX ORGANIZER (1040) QUESTIONS

Complete all tabs & e-mail it to dgray@ustaxservices.ca OR fax it to 1-866-220-1446

Please be sure to provide all requested applicable information.

If we did not prepare you prior year US tax returns, please provide a copy of the US federal (and state) returns for the previous year.

Please provide all info in electronic format via e-mail or fax it to us - as our online fax service will convert it to electronic format
Scan charges will apply when only paper records are provided; as well, any original paper document return must be arranged by you.

YES	NO
-----	----

Please answer the following questions:

1. Are you a U.S. citizen or green card holder?

a) If you are a green card holder please provide the date in which your green card was issued.

b) Were you a resident of, or did you have income sourced from any US state during the year?

If yes, please list states, and identify resident or income only for each.

2. Is your spouse a U.S. citizen or green card holder?

a) Is your intention to file a "joint" return with your spouse? Does spouse have SSN or ITIN?

b) If your spouse is a green card holder please provide the date in which their green card was issued.

3. Are you a resident of a country other than the U.S.? (If no, skip to Q4)

Is your spouse a resident of a country other than the U.S.? (If no, skip to Q4)

a) If you are a resident of another country please specify which country.

If your spouse is a resident of another country please specify which country.

4. During the tax year did you have U.S. income?

If yes, please provide any and all of the following items:

W-2

1099-INT

1099-DIV

1099 B

1099 MISC

1099 (any other)

Partnership Schedules K-1 and 8805

1042-S

Annual Brokerage Statements

1098 - Mortgage Interest

Form HUD-1 for Real Estate Sales/Purchases

Any other tax information statements

5. During the tax year did you have non-US source income?

If yes, please provide any and all forms or statements supporting such income
including T-1 tax return and Canadian Notice of Assessment

5a. During the tax year did you incur non-US source tax?

If yes, please provide any and all forms or statements supporting such tax
(such as T-1 tax returns and/or Canadian Notice of Assessment)

6. During the tax year were you self employed or an active member of a partnership?

If yes, please provide a detailed list of income and expenses relating to your self employment.

If yes and if you pay social security (equivalent) in Canada you should self-arrange obtaining from CRA
Form CPT56 (7) & attach to the US tax return we provide. We will prepare the related tax return stmt.

<p>7. During the tax year, did you own a non-U.S. corporation, partnership or ULC? If yes, please provide the following:</p> <p style="margin-left: 100px;">Principal Business Activity Business Name Business Address Percentage of Business you own Financial Statements (if available) Details of any monies you've received from the entity include: dividends, interest, loans, management fees etc.</p>	<p>_____</p> <p>_____</p>
<p>8. During the tax year, did you sell or purchase U.S. residence? If yes, please provide the closing statements and any documentation related to the transaction.</p>	<p>_____</p> <p>_____</p>
<p>9. During the tax year did you have any interest in or signature/other authority over any of the following accounts located outside the US: bank, brokerage, securities, mutual fund, unit trust or other financial? "Other financial account" includes any type of account that holds liquid assets or marketable securities - everything from a cash account to a foreign mutual fund, such as an exchange traded fund, is classified as a financial account. <i>If so, please provide details and indicate if you e-filed FBAR and if not, explain why not.</i></p>	<p>_____</p> <p>_____</p>
<p>10. During the tax year, did you have specified foreign financial assets requiring you to file Form 8938? If yes, please provide all account information requested on Form 8938; we will prepare the section that correlates your 8938 items to your 1040 reporting. Include RRSP, TFSA and RESP. Provide in CAD and in USD at the official exchange calendar year rate. This includes foreign: financial institution accounts, securities, investments and interests in entities.</p>	<p>_____</p> <p>_____</p>
<p>11. During the tax year, did you contribute to an EMPLOYER-MATCHING Canadian RRSP? If yes, please provide the following for each RRSP: Amount of calendar-year contribution (not the amount allowed by CRA as a T1 deduction) Institution Name where account held Address of the Institution Policy/Plan Number Plan Balance at the end of the year a) Are you a daily commuter to the USA or on a USA location assignment?</p>	<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>11a. Have you filed Form 3520 for any foreign trust including for TFSA and RESP accounts?</p>	<p>_____</p> <p>_____</p>
<p>11b. Are you interested in filing positions that (a) TFSA is not a foreign trust and 3520 isn't a required filing for it? That Cdn mutual funds aren't PFICs and do not require filing? That NIIT doesn't apply to Cdn residents?</p>	<p>_____</p> <p>_____</p>
<p>12. During the tax year, did you or your spouse transfer property in excess of the allowable amount to any person by way of a gift? [in the range of USD\$14,000+]</p>	<p>_____</p> <p>_____</p>
<p>13. During the tax year, did you receive a distribution from, or were a grantor of, or a transferor to, a non-US trust?</p>	<p>_____</p> <p>_____</p>
<p>14. During the tax year, did you receive any unemployment income (EI)?</p>	<p>_____</p> <p>_____</p>
<p>15. During the tax year, did you receive the Universal Child Care Benefit (UCCB)? Provide details. <i>The UCCB is for children under the age of 6 years and is paid by Canada \$100 per month per child.</i></p>	<p>_____</p> <p>_____</p>
<p>16. During the tax year, did you receive the Canada Child Tax Benefit (CCTB)? Provide details. <i>The CCTB is a non-taxable amount paid monthly to help eligible families with the cost of raising children under the age of 18.</i></p>	<p>_____</p> <p>_____</p>
<p>17. During the tax year, did you incur any itemized deductions? If yes, please provide all amounts. Itemized deductions include such items as: Medical and Dental expenses Taxes paid by you (Incl. State Taxes, Real Estate Taxes, Foreign Taxes) Mortgage Interest and Gifts to Charities</p>	<p>_____</p> <p>_____</p>

<p>18. During the tax year, did you own U.S. rental property? If yes, please provide the following:</p> <p style="margin-left: 100px;">Address of property Gross Rents Received Specific Deductions (i.e. maintenance and repairs) Mortgage Interest information (if applicable) please also indicate ownership %</p>	<p>_____</p> <p>_____</p>
<p>19. During the tax year, did you have Business Income? If yes, please provide the following:</p> <p style="margin-left: 100px;">Principal Business or Profession Business Name Business Address Did you materially participate in the business? Financial Statements Gross Income Details of Business Expenses</p> <p>For Depreciation Expenses pls provide:</p> <p style="margin-left: 100px;">Asset Description Asset Purchase Price Asset Purchase Date Date Disposed (if applicable)</p> <p>For Car Expenses we need: Detail listing of all car related expenses</p>	<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<p>20. Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan with in 60 days of the distribution? a) If you received an IRA distribution, which you did not roll over, provide details. (Form 1099R) b) Did you "convert" IRA funds into a Roth IRA, if yes provide details. (Form 1099R)</p>	<p>_____</p> <p>_____</p>
<p>21. During the tax year, did you own a Tax Free Savings Account (TFSA)? <i>If so, please provide the total amount of income earned in that account during the calendar year.</i></p>	<p>_____</p> <p>_____</p>
<p>22. During the tax year, did you own a Registered Retirement Income Fund (RRIF)? <i>If so, please provide details.</i></p>	<p>_____</p> <p>_____</p>
<p>23. During the tax year, did you receive any disability payments? <i>If so, please provide details.</i></p>	<p>_____</p> <p>_____</p>
<p>24. During the tax year, did you receive or claim/exclude any scholarship/fellowship payments? <i>If so, please provide details.</i></p>	<p>_____</p> <p>_____</p>
<p>25. During the tax year, did you receive or claim/exclude any clergy payments or benefits? <i>If so, please provide details.</i></p>	<p>_____</p> <p>_____</p>
<p>25. Do you have a US bank (not USD at a Cdn bank) and would like your refund directly deposited into it? <i>If so, please provide bank account number including transit and routing numbers.</i></p>	<p>_____</p> <p>_____</p>
<p>26. Do you hold any investments in Canadian Mutual funds, either directly or thru an RRSP or Tax Free Savings Account? If so please provide the following details for EACH such Canadian Mutual fund:</p> <ul style="list-style-type: none"> • Initial cost of the mutual fund(s) and date acquired • Broker Fee(s) charged in current tax year to maintain the fund • Market value of the mutual fund(s) at 12-31 of current tax year • Describe each class of shares held • Provide the date during the tax year that the shares were acquired, if applicable. • the number of shares held at the end of the taxable year. • changes in numbers of shares and reason for change - such as sale. • Name of each mutual fund 	<p>_____</p> <p>_____</p>

- Full Address of investment firm/company that sold you and manages the fund
- EIN (US tax ID), if any, of investment firm/company that sold you and manages the fund
- We do NOT need the history for each time a contribution/ dividend was reinvested. For example, If you bought the mutual fund in 2007, we do NOT need a year by year report of all of the reinvestments but rather do need THE LUMP-SUM "BASIS" AT 12-31 of the tax year, WHICH WILL INCLUDE ALL CUMULATIVE INVESTMENTS INTO THE FUND AND THE CUMULATIVE BROKER FEES.

DATE

Attention US Tax Services:

Thank you for preparing my personal income tax return(s). I acknowledge and understand that you have relied on me, in good faith, to provide the information necessary to prepare this return. Accordingly, I hereby represent that the following information is true and complete:

- i. I understand that the USA tax system is based on the principle of self-assessment. As a citizen or resident of the USA I must report all my income, regardless of whether the income is from sources inside or outside of the USA. I accept final responsibility for the income tax return and have reviewed it carefully.
- ii. I have advised you of any and all non-US financial accounts that could or do make me subject to any of Forms 8938, FBAR Fincen114, 8621, 3520 reporting requirements.
- iii. I have provided you with accurate and complete information necessary to prepare this individual income tax return and understand that you have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of any information provided by me.
- iv. The responsibility for the accuracy and completeness of the representations reflected in my return remains with me.
- v. I have kept and will maintain copies of all receipts, invoices, mileage logs etc. as documentation for any expense claims I have made in my return and acknowledge responsibility for apportioning these expenses between personal and business.

I understand that the law can impose penalties in certain situations such as where I fail to report income or make false statements or omissions knowingly or with gross negligence. I also know that IRS audit procedures will almost always include questions on deductions that require strict documentation such as travel and entertainment expenses for business and mileage logs and receipts for business usage of autos, computers, telephone, etc.

I am also aware that you have relied on my representations in preparing my return. I therefore represent that I have complied with the documentation requirements for my deductions and expenses.

Yours truly

FULL NAME

SIGNATURE

DATE

Form CPT56(7)

Purported phone number for additional inquiries (613) 598-2408. Call CRA with any further questions re this form as it's a Cdn tax form and as such I don't know more about it other than that you'll need to attach it to your 1040.

Many clients get away with a statement in lieu of this form but with returns under review, IRS is more likely to request it; as such, makes most sense to obtain it now and have it handy for them. In any event, you'll have it for future years and technically a copy is required with each year's 1040 for self-employed Cdn residents.

Should you like to learn more about this form and how to obtain it, please refer to the following CRA website and reference material: <http://www.cra-arc.gc.ca/E/pbg/tf/cpt56/README.html>

Instructions for Form CPT56(7)

In filling out CPT56, the taxpayer should:

- Put a check in the box for Self-Employed Person.
 - Put "Self" in box for "Name of employer in Canada."
 - In "Initial Detachment" box, put the date in which you started self-employment in the "from" box; put "indefinite" in the "to" box.
 - Sign the taxpayer's name in the box for "Authorized signing officer."
1. Tick either box "Employed Person" or "Self-Employed Person"
 2. Name of Worker, Address, Canadian SIN, DOB, & Citizenship to be completed by Individual requesting the certificate.
 3. Name of Employer, Date of Hire, Business Number, Address in Canada needs to be filled in by the Employer. In the instance of a self-employed individual, they simply mark the "Name of Employer" box as Self-Employed, and mark the date their self-employment began, but no Business Number is required.
 4. The "Name and Address of the business where the worker will be working in the foreign country" box does not need to be completed for a US Citizen now living and working in Canada indefinitely.
 5. "INITIAL DETACHMENT" box, in the line "from" enter first day worked in Canada, in the line "to" enter day expected to stop working in Canada or mark "Indefinite".
 6. "EXTENSION" area should only be completed when applying for an additional period of time, if marked "Indefinite" in Initial Detachment, no extension will be required.
 7. "Print Name of Authorized Officer", "Authorized Signing Officer", "Telephone", and "Date" should be completed by the Employer, if self-employed the individual completes this section themselves.

DANIEL GRAY CPA
416-256-0080 (Phone)

1-866-220-1446 (Fax direct to our e-mail)
www.USTAXSERVICES.ca

* TORONTO * ONTARIO *

8. IF Self-Employed individual completes this form, once they've signed off on it, they should mail it to:

Canada Revenue Agency
Ottawa Taxes Service Office
CPPEI Rulings Section – Social Security
11th Floor, 333 Laurier Avenue West
Ottawa, ON
K1A 0L9

9. IF Employed individual completes this form, then the employer is required to sign off and mail in the request to the address above.
NOTE: the employer will receive 2 approved copies of this form, one for the employer and one for the employee.

NOTE: An Initial Detachment takes up to a maximum of 60 days, and an Extension takes up to a maximum of 90 days.

Phone Number for additional inquiries (613) 598-2408.

Call CRA with any further questions re this form

It's a Cdn tax form and as such I don't know more about it

CRA doesn't provide the above address anywhere on their website (at least where I can see it), and it seems to change periodically. I obtained the address by once calling them and asking—you might want to verify it remaining current with them.

The office that handles these requests might need you to provide copies of your Canadian tax returns, proving that you do indeed pay into CPP. You could proactively send copies in with your original CPT56, just to speed things along.

One apparently only needs to file it with IRS once, but of course it's good sense to keep copies of the form in your files, in case you need to provide it again.

DANIEL GRAY CPA
416-256-0080 (Phone)
1-866-220-1446 (Fax direct to our e-mail)
www.USTAXSERVICES.ca

* TORONTO * ONTARIO *



**CERTIFICATE OF COVERAGE UNDER THE CANADA
PENSION PLAN PURSUANT TO ARTICLE V OF THE
AGREEMENT ON SOCIAL SECURITY BETWEEN
CANADA AND THE UNITED STATES**

**CERTIFICAT D'ASSUJETTISSEMENT AU RÉGIME DE
PENSIONS DU CANADA EN VERTU DE L'ARTICLE V DE
L'ACCORD SUR LA SÉCURITÉ SOCIALE ENTRE LE
CANADA ET LES ÉTATS-UNIS**

☐ EMPLOYED PERSON
TRAVAILLEUR SALARIÉ

☐ SELF-EMPLOYED PERSON
TRAVAILLEUR AUTONOME

Name of worker - Nom du travailleur		Canadian Social Insurance Number - Numéro d'assurance sociale au Canada	
Address - Adresse		Date of birth - Date de naissance	
		Citizenship - Nationalité	
Name of employer in Canada - Nom de l'employeur au Canada		Date of hire - Date d'embauche	
		Business Number in Canada - Numéro d'entreprise au Canada RP	
Address in Canada - Adresse au Canada			
Name and address of the business where the worker will be working in the foreign country - Nom et adresse de l'entreprise où le travailleur travaillera dans le pays étranger			
INITIAL DETACHMENT - DÉTACHEMENT INITIAL		EXTENSION - DÉTACHEMENT PROLONGÉ	
Expected period of initial detachment - Durée prévue du détachement initial		Expected period of extended detachment (for extensions also indicate date of initial detachment) Durée prévue du détachement prolongé (pour les prolongations, indiquer les dates du détachement initial)	
_____ from - du _____ to - au _____		_____ from - du _____ to - au _____	
I hereby certify that, to the best of my knowledge, the information contained in this request is accurate and complete.		Par la présente, j'atteste qu'au meilleur de mes connaissances, les renseignements fournis dans la présente demande sont exacts et complets.	
_____		_____	
Print name of authorized officer - Nom de la personne autorisée en lettres moulées		Authorized signing officer - Personne autorisée	
_____		_____	
Telephone - Téléphone		Date	

**CERTIFICATE OF COVERAGE
CANADAREVENUE AGENCY**

The worker named above is subject to the coverage provisions of the Canada Pension Plan and exempt from U.S. laws regarding social security and medicare taxes by virtue of Article V of the agreement during the period.

**CERTIFICAT D'ASSUJETTISSEMENT
AGENCE DU REVENU DU CANADA**

Le travailleur susmentionné est assujéti aux dispositions de participation du Régime de pensions du Canada et exempté des lois des États-Unis concernant la sécurité sociale en vertu de l'article V de l'accord pendant la période.

_____ from - du _____

_____ to - au _____

Authorized officer of CRA - Agent autorisé de l'ARC

Date

CERTIFICATE OF COVERAGE
CANADA REVENUE AGENCY

The worker named above is subject to the coverage provisions of the Canada Pension Plan and exempt from U.S. laws regarding social security and medicare taxes by virtue of Article V of the agreement during the period:



JAN 01 2005

from - du

CERTIFICAT D'ASSUJETTISSEMENT
AGENCE DU REVENU DU CANADA

Le travailleur susmentionné est assujéti aux dispositions de participation du Régime de pensions du Canada et exempté des lois des États-Unis concernant la sécurité sociale en vertu de l'article V de l'accord pendant la période.

INDEFINI
INDEFINITE

to - au

NOV 18 2010

Date

Authorized officer of CRA - Agent autorisé de l'ARC