

2025 1040 PERSONAL INCOME TAX RETURN CHECKLIST

Taxpayer		Spouse	
Name:		Name:	
SSN/ITIN:		SSN/ITIN:	
Address:		Address:	
Phone Number:		Phone Number:	
Email:		Email:	
Date of Birth:		Date of Birth:	
US Status:	<input type="checkbox"/> Citizen <input type="checkbox"/> Green Card <input type="checkbox"/> Visa: _____	US Status:	<input type="checkbox"/> Citizen <input type="checkbox"/> Green Card <input type="checkbox"/> Visa: _____
Occupation:		Occupation:	

Preferred Filing Status:

- ☐ Single
 ☐ Married Filing Jointly
 ☐ Married Filing Separately
☐ Head of Household
 ☐ Qualifying Widow(er) with Dependent Child

If your marital status changed during the year, please indicate the date and nature of the change:

Please provide the number of days (including vacation, partial days and non-workdays) you were present in the United States during 2025: _____

Did you have a child/children during the year? If yes, please fill in the details below for your new dependent(s).

Dependent's Name (First, Middle Initial, Last)	Social Security Number/ITIN	Birth Date

Did you pay childcare expenses in 2025 for care in the United States? ☐ Yes ☐ No

If you answered yes to the above question, please provide the following information:

Name of Care Provider: _____

Address: _____

Tax ID Number (SSN or EIN): _____

Did you have a Tax-Free Savings Account (TFSA) at any time during 2025?	<input type="checkbox"/> Yes *Please enclose statements for the account for the entire year.	<input type="checkbox"/> No
Did you have a Registered Education Savings Account (RESP) or Disability Savings Account (DSHP) at any time during 2025?	<input type="checkbox"/> Yes *Please enclose statements for the account for the entire year.	<input type="checkbox"/> No
Do you have any non-U.S. mutual funds or other passive investments <i>not</i> held in an RRSP or other type of registered plan (RRIF, LIRA, etc.)?	<input type="checkbox"/> Yes *Please provide details of all transactions during the year and a year-end summary of the holdings and values.	<input type="checkbox"/> No
Were you the creator or beneficiary of any type of trust arrangement?	<input type="checkbox"/> Yes *Please provide details.	<input type="checkbox"/> No
During the year, were you at any time a more than 10% shareholder, director or officer of any non-U.S. company?	<input type="checkbox"/> Yes *Please provide details.	<input type="checkbox"/> No
Do you have any U.S. based retirement plans (401(k), IRA, 403(B), TIAA-CREF, etc.)?	<input type="checkbox"/> Yes *Please provide a year-end statement indicating the value of funds in the plan.	<input type="checkbox"/> No

*Please forward any tax slips that you have received during the year.

The U.S. government has detailed reporting requirements for U.S. citizens concerning their financial assets outside of the United States; significant penalties can be applied for failure to comply. There are two aspects to this reporting:

1. US Treasury Department – Foreign Bank Account Reporting Form (FBAR):

- a. This form is now referred to as FINCEN Report Form 114. The threshold for filing this form is US\$10,000; i.e., if you have more than U.S. \$10,000 in any or all of your non-U.S. accounts combined at any time during the year, you are required to file. The form can only be filed electronically. Details can be found at:
<https://bsaefiling.fincen.gov/file/fbar>

If you want us to prepare the above for you, please provide us with the necessary information.

2. IRS – Form 8938:

- a. This form is part of the tax return and contains much of the same information as the FBAR, but it also includes financial assets owned directly. The threshold for filing is much higher. For U.S. citizens residing outside the United States, the threshold is \$200,000. If you are filing your own FBAR report, please provide us with a copy for use in completing this form, or indicate here that you are certain you are below the filing threshold.
- I am below the filing threshold for form 8938: ____