

U.S. Income Taxes

It's time to get ready to file your U.S. tax return! Indeed, personal tax season is upon us, and we are providing a checklist designed to assist you in compiling your information. The use of this checklist will improve our accuracy in preparing your return(s) and also reduce turn-around time.

We ask that you kindly bring your complete information to us as early as you can. The filing deadlines are as follows:

- *U.S. citizen or resident residing in the U.S. – Monday, April 16, 2012*
- *U.S. citizen or resident residing and working outside of the U.S. – Friday, June 15, 2012*

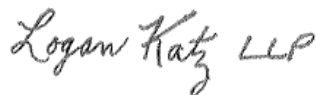
Interest will be charged on any unpaid tax from April 16, 2012.

We will ask that you sign the **enclosed** engagement letter before we release your returns. Kindly submit the signed letter to us when you bring your information to us.

In order to reduce our administrative costs, an invoice indicating our fee will be provided with your completed returns and is payable upon receipt. For your convenience, invoices may be paid by Visa, MasterCard, or Interac. If you wish to pay by Visa or MasterCard, please fill out the top portion of the first page in the checklist. Included in your invoice will be all applicable out-of-pocket disbursements including photocopying, faxes, courier, etc.

Extra copies of the checklist and schedules are available should you know someone who would like Logan Katz LLP to prepare his/her U.S. personal income tax return.

We appreciate your commitment to us and look forward to working with you in the near future.



LOGAN KATZ LLP
CHARTERED ACCOUNTANTS

YOUR NAME: _____

If you wish to pay for the preparation of your income tax return(s) by VISA or MASTERCARD, please complete the following (note that we do not accept American Express): Visa <input type="checkbox"/> Mastercard <input type="checkbox"/>			
Card Number:	_____	Expiry Date:	_____
Name on Card:	_____	Signature:	_____

1. **If this is the first year LOGAN KATZ LLP is preparing your return**, please provide copies of your 2008, 2009 and 2010 U.S. personal income tax returns, and related tax (re) assessments. If we will not be preparing your 2011 Canadian income tax return, please provide us with a copy.

If you have decided that LOGAN KATZ LLP will not prepare your 2011 U.S. personal income tax return, kindly advise Wendy Taylor at 613-228-8282, extension 130.

2. If you moved during the year, please provide your new full address, otherwise we will *assume* you have the same address as in 2011:

 No. Street, Avenue, Road Town/City Province/State Postal/Zip Code

3. Please sign and date the enclosed engagement letter and return it to us.
4. How would you like us to release the final tax return(s) to you? We will not sign on your behalf and/or deliver any returns unless specifically requested by you. Please choose one of the following:

Pick up at Logan Katz LLP offices _____
 Courier at address below (\$12 - \$25 in Canada) _____
 (\$30 - \$50 outside Canada) _____
 Mail _____

It is YOUR responsibility to forward the "paper copy" to the IRS (and applicable State governments) by the due dates. Please do not assume we will be doing this on your behalf without making arrangements.

If you have chosen to have the final package sent to you by courier (marked "personal and confidential"), please provide a *courier* address. If you are not at home during the day, please provide your work address or another where you can receive the package personally. *A post office box number or rural route number is insufficient for courier purposes:*

 No. Street, Avenue, Road Town/City Province/State Postal/Zip Code

Please note that in order to reduce our administrative costs, payment arrangements for our services would be appreciated prior to sending the returns by courier.

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5. Information on taxpayer and spouse:

a)	Taxpayer's Name	S.S.N.	Date of Birth	Occupation
	_____	_____	_____, 20__	_____
	Spouse's Name	S.S.N.	Date of Birth	Occupation
	_____	_____	_____, 20__	_____

6. Information on each dependent:

Full Name	S.S.N.	Date of Birth	Relationship
_____	_____	_____, 20__	_____
Full Name	S.S.N.	Date of Birth	Relationship
_____	_____	_____, 20__	_____
Full Name	S.S.N.	Date of Birth	Relationship
_____	_____	_____, 20__	_____

Did any of your dependents earn income of \$3,650 U.S. or more?	Yes	No
Did any of your children under age 14 earn investment income in excess of \$950 U.S.?	Yes	No
If yes, do you want to include your child's income on your return?	Yes	No

7. Please provide telephone numbers where we can reach you:

During the day	_____	During evening/weekend	_____
Fax number	_____	E-Mail address	_____

8. If your marital status has changed during 2011, please provide the following details (please differentiate between "married" and "common-law"):

_____	_____
Previous status	New status (if married include SSN of new spouse)

Date of change	

9. Did you have any interest in, or signature, or other authority over a bank, securities, or other financial account in a foreign country (includes Canada)? Yes No

10. Did you make any gifts during the year directly or in trust exceeding \$13,000 U.S. per person? Yes No

11. Were you a resident of, or did you earn income in, more than one state during the year? Yes No

INCOME

employment
 pension and annuity
 social security benefits
 dividends
 interest
 partnerships, estates, LLCs, trusts and S corps

INFORMATION REQUIRED

(Please indicate whether amounts provided are in USD, CAD, or other currency)

___ Forms W-2
 ___ Forms 1099R
 ___ Forms 1099 SSA
 ___ Forms 1099-DIV
 ___ Forms 1099-INT
 ___ Forms K-1

OTHER INCOME INFORMATION

state and local income tax refund(s)
 alimony received
 jury fees
 finder's fees
 director's fees
 foreign income
 prizes
 gambling
 other income (tips, foreign source income, etc.)
 self employment (business, professional)

___ Forms 1099 or other forms

 ___ Provide details by completing *Schedule B*

DEDUCTIONS

IRS contributions
 deductible taxes (state and local income taxes, real estate taxes, personal property tax, ad valorem tax on automobile, foreign tax withheld)
 mortgage interest expense
 unamortized points on residence refinancing
 other interest (student loan, investment, business)
 moving expenses
 alimony
 contributions (with receipt, cash, gifts in kind, expenses incurred in performing volunteer work)
 casualty or theft losses
 medical expenses including insurance premiums and amounts reimbursed
 union dues, professional dues
 safety deposit box rental
 income tax preparation fees (if other than Logan Katz LLP)
 employment expenses
 child care/home care expenses
 educational expenses
 other

___ Form 8606
 ___ Receipts
 ___ Forms 1098
 ___ Details
 ___ Details
 ___ Provide details by completing *Schedule F*
 ___ Details, incl. name and SSN of recipient
 ___ Details
 ___ Details
 ___ Receipts, patient name
 ___ Details
 ___ Details
 ___ Details
 ___ Details
 ___ Details
 ___ Details

OTHER IMPORTANT INFORMATION

- | | | |
|---|-----|----|
| 1. Did you make tax instalments for 2011?
If yes, provide summary of instalments by level of government authority. | YES | NO |
| 2. If you received an IRA distribution, which you did not rollover, provide details. If you converted IRA funds into a Roth IRA, provide details. | | |
| 3. Did you receive tip income not reported to your employer? | YES | NO |
| 4. Did you receive any disability payments this year? | YES | NO |
| 5. Did you sell and/or purchase a principal residence or other real estate?
If yes, provide settlement sheet (HUD 1) and Form 1099-S. | YES | NO |
| 6. Did you receive unemployment compensation? If yes, provide Form 1099-G. | YES | NO |
| 7. Did you have foreign income or pay any foreign taxes? | YES | NO |
| 8. Were you the grantor, transferor or beneficiary of a foreign trust
(includes RRSPs and RESPs)? | YES | NO |

PLEASE SEE SCHEDULES A - G AND DETERMINE WHETHER THEY ARE APPLICABLE TO YOUR SITUATION. FAILURE TO COMPLETE THE SCHEDULES WILL INCREASE FOLLOW-UP TIME AND COSTS TO COMPLETE YOUR INCOME TAX RETURN(S).

*****NOTE: All figures you are required to provide should be in U.S. dollars for the purpose of your U.S. personal income tax return preparation. If you are providing figures in Canadian dollars, or another currency, kindly clearly indicate this. Otherwise we will assume amounts are provided in U.S. dollar currency. Time spent converting currency into U.S. dollars will be added to our fees.***

Schedule A

Capital Gains (Losses)

(enclose all Forms 1099-B and 1099-S)

Description of asset disposed of in 2011: _____

Date of acquisition: _____, 19__ / 20__

Date of disposal: _____, 2011

Original cost of asset \$ _____

Proceeds on disposal _____

Outlays of cash upon disposal (i.e. broker, lawyer, other) _____

Description of asset disposed of in 2011: _____

Date of acquisition: _____, 19__ / 20__

Date of disposal: _____, 2011

Original cost of asset \$ _____

Proceeds on disposal _____

Outlays of cash upon disposal (i.e. broker, lawyer, other) _____

Description of asset disposed of in 2011: _____

Date of acquisition: _____, 19__ / 20__

Date of disposal: _____, 2011

Original cost of asset \$ _____

Proceeds on disposal _____

Outlays of cash upon disposal (i.e. broker, lawyer, other) _____

REMINDER: Remember to please contact your financial advisor/broker as soon as possible to authorize them to provide Logan Katz LLP staff with any information we may be requesting when preparing your personal income tax return. It becomes extremely time-consuming to have to do this at the height of tax season, both for the accountant and for the broker. Also, please provide the following:

Name of Broker: _____

Telephone No: _____

Email address: _____

FAILURE TO PROVIDE COMPLETE INFORMATION WILL RESULT IN EXTRA FEES.

Schedule B

Statement of Net Business or Professional Income

Name of business: _____

Who owns the business? ___Taxpayer ___Spouse ___Joint

Principal business or profession: _____

Revenue _____ \$ _____

Expenses:

Advertising _____

Bad debts _____

Business tax, fees, licenses, dues, memberships, subscriptions _____

Delivery, freight, express _____

Fuel costs (except for motor vehicles) _____

Insurance _____

Interest, bank charges _____

Maintenance and repairs _____

Management and administration fees _____

Meals and entertainment _____

Motor vehicle (business portion only) (Provide an amount or complete *Schedule D*) _____

Office _____

Supplies _____

Legal, accounting and other professional fees _____

Property taxes _____

Rent _____

Salaries _____

Travel _____

Telephone and utilities _____

Opening inventory balance _____

Closing inventory balance _____

Other (please specify): _____

Home office expenses (Please complete *Schedule E*) _____

Capital expenditures _____ see over

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Schedule C

Statement of Net Rental Income

(Please prepare one Schedule C for EACH property)

(Make copies as needed)

Address of rental property: _____

Residential property? YES NO

Personal use? YES NO

Rental income for the year \$_____

Expenses :

Advertising \$_____

Insurance _____

Interest _____

Repairs and maintenance _____

Management and administration fees _____

Motor vehicle expenses _____

Office expenses _____

Legal, accounting, other professional fees _____

Property taxes _____

Salaries, wages, and benefits _____

Travel _____

Utilities _____

Other (Please specify): _____

Provide a list of any improvements or assets purchased during the year.

If you purchased a new rental property during the year, it is extremely important that you provide the following:

- Full address
- Cost of the building (you should also provide cost of land, separately)
- Percentage to be attributed to yourself, spouse, or other
- **If available, please provide the purchase documents**

If the property was sold during the year, provide the closing statement.

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Schedule D

(Self-) Employment Expenses: Allowable automobile expenses

For each vehicle, provide the following:

	Vehicle A	Vehicle B	Vehicle C
Make of automobile	_____	_____	_____
Date acquired	_____,20__	_____,20__	_____,20__
Number of kms/miles driven to earn self-employment income (you must exclude kms/miles to/from your home)	_____kms/miles	_____kms/miles	_____kms/miles
Total kms/miles driven in the year	_____kms/miles	_____kms/miles	_____kms/miles

Expenses:

Fuel	\$ _____	\$ _____	\$ _____
Maintenance and repairs	_____	_____	_____
Insurance	_____	_____	_____
Licensing or registration	_____	_____	_____
Interest and finance charges (certain limits apply)	_____	_____	_____
<i>OR</i>			
Leasing costs (certain limits apply)	_____	_____	_____
Other (Please specify): _____	_____	_____	_____

For each vehicle purchased or leased during the year, it is extremely important that you provide the following:

- Make and year of vehicle;
- Cost;
- Trade-in amount (if applicable)
- Year and make of vehicle traded-in
- **If possible, please provide a copy of the purchase or lease documents.**

Total amount reimbursed by employer for vehicle during year (*N/A if self-employed*) \$ _____

Schedule E

(Self-) Employment Expenses: Work space in the home expenses

Area of house used for business purposes (**square footage**) _____

Total area of house (**square footage**) _____

Expenses:

Heat \$ _____

Hydro _____

Insurance _____

Repairs and maintenance _____

Property taxes _____

Rent _____

OR

Mortgage interest - exclude principal payments (if self-employed) _____ **

Water _____

Other (Please specify): _____

** **Please provide your mortgage statement for 2011,**
if your financial institution has supplied this information.

Schedule F

Schedule of moving expenses

Did you change your residence during this year due to a change in employment, transfer, or self-employment?

YES NO

	Former address in full	New address in full
Address	_____	_____
City, Prov./State	_____	_____
Postal Code/Zip Code	_____	_____

Date of move:	_____, 2011	_____, 2011
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	Former employer, business or educational institution	New employer, business or educational institution
Name	_____	_____
Address	_____	_____
City, Prov./State	_____	_____
Postal Code/Zip Code	_____	_____

Distance from former residence to new work or study location	_____ kms/miles
Distance from former residence to former work or study location	_____ kms/miles

Costs:

Transportation expenses in moving household goods and family	\$ _____
Cost of storing and insuring household goods	_____
Total expenses	\$ _____

Did your employer reimburse or pay directly any of your moving expenses? YES NO

If yes, enclose the employer provided itemization form and note the amount of reimbursements received. \$ _____

If you changed residences during the year, provide the period of residence in each location.

Residence #1	From ___/___/___	To ___/___/___
Residence #2	From ___/___/___	To ___/___/___

Schedule G

Reporting for Foreign Bank and Financial Accounts

(Required to be filed by anyone holding foreign financial accounts)

Type of Account	Maximum Value *	Account Number	Name of Financial Institution	Country in which Account held **

* Largest amount of currency or non-monetary assets at any time during year and/or fair market value of stocks and security at end of year.

** i.e. Canada

Election for Registered Savings Plans

(Required to be filed by anyone holding registered savings plans)

Type of Account (RRSP, RESP, RIF)	Account Number	Name of Financial Institution	Value at December 31, 2011

Please advise if any withdraws during the year from a registered savings plan as additional filings are required.