

BBA ACCOUNTING GROUP INC.
2011 US INCOME TAX CHECKLIST

NAME _____	BIRTHDATE YY / MM / DD _____
	SSN / ITIN - - _____
NAME _____	BIRTHDATE YY / MM / DD _____
ADDRESS _____	SSN / ITIN - - _____
CITY _____	POSTAL/ZIP CODE _____
TEL: (home) _____ (work) _____	MARITAL STATUS Married filing jointly _____ Separately _____ Single _____ Widow _____ Head of Household _____
	E-MAIL: _____

<i>Names of Dependent Children</i>	<i>Birthdate</i>	<i>SSN / ITIN</i>	<i>ABOVE 18 AND IN POST SECONDARY SCHOOL</i>
		- -	
		- -	
		- -	

REASON FOR FILING US TAX RETURN: (Please check)

- US Citizen/Green Card Holder (Provide date you became a Canadian resident _____)
- Non-Resident Alien with US employment income/rental income/capital gain/gambling income
- Non-Resident Alien claiming refund for excess withholding tax
- Dual Status (Provide date of US arrival/departure/cease residency _____)

INCOME TAX INFORMATION REQUIRED:

<i>Type of Income</i>	<i>Receipts & Information Needed</i>	<i>Tick if Attached</i>
Employment Income	W2	_____
Investment Income	1099 - INT, 1099-DIV, K-1 (Form 1165)	_____
Capital Gains (including sale of principle residence)	1099-B, Details	_____
Pension Income	1099-R	_____
Social Security Benefit	1099-SSA	_____
Unemployment Income	1099-G	_____
Debt Forgiveness	1099-C	_____
Other Income Including Worldwide Gambling Income	1099-MISC, 1042, details	_____
US Withholding Tax	1042-S, 8805, 8288-A, State Tax Slips	_____
Mortgage Interest and Points	1098	_____
Education Expenses/Tuition Fees	1098-T	_____
Interest on Student Loans	1098-E	_____
2011 Estimated Tax Payments Made	IRS receipts or details	_____
IRS Notice Received in 2011 or 2012, if any		_____
2010 US Federal and State Returns (<i>for new clients only</i>)		_____
Rental Income and Expenses	See Page 3	_____
Business Income and Expenses	See Page 3	_____
Itemized deductions and other deductions	See Page 3	_____

If most 2011 income is reported on Canadian T1, please attach a complete T1, incl. all schedules and slips

SPECIAL REPORTING REQUIREMENTS: (US Citizens, US Residents, Green Card Holders Only)

1. Non-US Financial Account Information Required:

i. Form TDF 90-22.1 (FBAR - Report of Foreign Bank and Financial Assets)

You are required to file the FBAR form for non-US financial accounts with a combined value of greater than **\$10,000 USD**.

Examples of Non-US Financial Accounts Include:

- Canadian bank accounts
- Canadian stocks and/or securities accounts
- Canadian RRSP/RRIF accounts
- Canadian RESP accounts
- Canadian Tax Free Savings Accounts (TFSA)
- Canadian mutual funds accounts

Please complete account details on page 4. If you will be completing the FBAR yourself, please let us know.

(continued on page 2)

SPECIAL REPORTING REQUIREMENTS: (US Citizens, US Residents, Green Card Holders Only)

(continued from page 1)

ii. Form 8938 (Statement of Specified Foreign Financial Assets) ** New in 2011**

You are required to file Form 8938 with your tax return if you (and your spouse) have non-US financial accounts with a combined value greater than:

	Living in the US	Living abroad
Married filing jointly	\$200,000 during 2011, or \$100,000 on Dec 31	\$600,000 during 2011, or \$400,000 on Dec 31
Other filing status	\$100,000 during 2011, or \$50,000 on Dec 31	\$400,000 during 2011, or \$200,000 on Dec 31

Examples of Non-US Financial Accounts Include:

- Canadian bank accounts
- Canadian stocks and/or securities accounts
- Canadian RRSP/RRIF accounts
- Canadian RESP accounts
- Canadian Tax Free Savings Accounts (TFSA)
- Canadian mutual funds accounts
- Canadian registered pension plans

Please complete account details on page 4. Ensure you complete 'Income Earned in 2011' for **each** account or attach tax slips.

2. Canadian Tax Free Savings Account (TFSA)

Please specify the income received from TFSA during 2011 to be reported on your US tax return:

Interest Income \$ _____
 Dividend Income \$ _____
 Capital Gain Income \$ _____

If TFSA is invested in mutual funds, provide additional information (see 5 below)

3. Canadian Registered Education Savings Plan (RESP)

Please provide information as follows:

	Contributor is US Person (*)	Contributor NOT US Person
Beneficiary US Person	2011 Statements	Number of years plan in existence, 2011 statements and T4A slips (**)
Beneficiary NOT US Person	2011 Statements	No reporting required

US persons = US citizens, green card holders or US residents

(*) Please note that the US contributor must include interest income and grant income on their US return.

(**) Note that US tax payable is highly likely. Please contact us for details.

4. Individuals Owning 10% or Greater in a Non-US Private Corporation

Please provide the current year financial statements.

5. Canadian Mutual Funds Held Outside RRSP, RRIF, RESP ()**

Please provide us with the 2011 statements along with all tax slips for each mutual fund account.

(**) Note that US tax payable is highly likely. Please contact us for details.

6. Trustees or Beneficiaries of Canadian/Non-US Family Trusts

Please provide information as follows:

	Contributor is US Person	Contributor NOT US Person
Beneficiary US Person	2011 Trust Statements	Number of years trust in existence, 2011 trust statements and T3 slips (**)
Beneficiary NOT US Person	2011 Trust Statements	No reporting required

US persons = US citizens, green card holders or US residents

(**) Note that US tax payable is highly likely. Please contact us for details.

OTHER DEDUCTIONS

GENERAL DEDUCTIONS

Child care expenses \$ _____
 Name of provider / organization _____

Moving expenses
 Transportation and storage of goods \$ _____
 Travel and lodging from old home to new home \$ _____
 Distance moved _____

Alimony paid \$ _____
 Recipient's name _____
 Recipient's SSN _____

ITEMIZED DEDUCTIONS

You are allowed to claim the larger of standard deduction or itemized deductions.

The 2011 standard deduction is:

Single or Married Filing Separately \$5,800
 Married Filing Jointly \$11,600
 Head of Household \$8,500

If it is beneficial for you to claim itemized deductions, please provide the following:

Property tax (exclude rental property) \$ _____
 Mortgage interest (exclude rental property) \$ _____
 Charitable/Political donations (slips or receipts) \$ _____
 Medical/Dental expenses (details or slips or receipts) \$ _____
 Tax preparation fees \$ _____
 Union dues, job expenses (details) \$ _____

RENTAL INCOME

If these expenses are included on your Canadian tax return, do not complete this section unless you acquired a building in 2011. If so, provide building cost below.

ADDRESS OF RENTAL PROPERTY _____

GROSS RENTAL INCOME

EXPENSES

Advertising _____
Insurance _____
Interest ** _____
Light/Heat/Water _____
Maintenance/Repairs _____
Property Taxes ** _____
Other _____
Other _____
Other _____
Other _____

BUILDING COST (IF ACQUIRED IN 2011) _____

PLEASE PROVIDE 100% OF INCOME & EXPENSES AND INDICATE PERSONAL USE % _____ IF APPLICABLE
INDICATE OWNERSHIP % _____ IF APPLICABLE

** Do not include if already included in itemized deductions

SELF-EMPLOYMENT / BUSINESS / PROFESSIONAL INCOME / EXPENSES

If these expenses are included on your Canadian tax return, do not complete this section.

SALES / GROSS REVENUE

EXPENSES

Accounting/Legal/Consulting _____
Advertising _____
Automobile _____ *Complete auto section below*
Business Tax/Fees/License/Dues _____
Equipment Rentals _____
*** Insurance** _____
*** Interest/Bank Charges** _____
*** Light/Heat/Water** _____
Maintenance/Repairs _____
Management/Administration _____
Meals/Entertainment _____ *Complete entertainment section below*
*** Office** _____
Private Health Care Premiums _____
*** Property Tax (Business Property)** _____
Salaries _____
Travel _____
Other _____
Other _____
Other _____

* Complete home office section below for these expenses that relate to business use of home

CAR/HOME OFFICE/ENTERTAINMENT EXPENSES

CAR EXPENSES:

Did you obtain or sell a new vehicle last year? Y / N
Did you start or stop leasing a vehicle? Y / N
 If yes, please provide purchase/loan/sale/leasing documents.
 If you started using a vehicle for business, what was the estimated value of vehicle when you started using it for business? \$ _____

Fuel _____
Insurance/License/Registration _____
Interest _____
Leasing Cost _____
Maintenance/Repairs _____
Miles Driven:
For Business Purposes _____ ← **MILES NEEDED**
Total For Year _____ ← **MILES NEEDED**

HOME OFFICE:

Heat _____
Hydro _____
Water/Sewer _____
Repairs/Maintenance _____
Rent _____
Other (specify) _____
Insurance _____
Property Taxes ** _____
Mortgage Interest ** _____

SQUARE FOOTAGE NEEDED
 Business Use _____
 Total House _____

** Do not include if already included in itemized deductions

ENTERTAINMENT:

Entertainment _____ X 50% = _____
Meals _____ X 50% = _____

Non-US Financial Accounts (US Citizens/Green Card/Residents Only)

Please see page 1 for instructions. For each non-US financial account, please provide the following details:

1. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

2. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

3. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

4. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

5. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

6. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

7. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

8. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

9. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

10. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

11. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

12. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

13. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____

14. Institution Name _____
Branch _____
Account Number _____
Type of Account (RRSP / RRIF / TFSA / RESP / Bank / Stock / Mutual Fund / Pension Plan)
Financial Interest Y / N Signing Authority Y / N
Joint Owners? (Name & SSN, if not spouse) _____
Maximum balance in 2011 (USD or CAD) \$ _____
Income Earned in 2011 (or attach tax slips) \$ _____