



PERSONAL INFORMATION

Name:	SSN/ITIN:	- -	Date of Birth: YY / MM / DD
Name:	SSN/ITIN:	- -	Date of Birth: YY / MM / DD

Address:

Tel:	E-mail:	Marital Status: <input type="checkbox"/> Single <input type="checkbox"/> Widowed <input type="checkbox"/> Head of Household <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Separately
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REASON FOR FILING US TAX RETURN: (Please check)

- ☐ US Citizen/Green Card Holder (Provide date you became a Canadian resident for foreign earned income exclusion YY / MM / DD)
- ☐ Dual Status ((for non-US citizen/green card holder) Provide date of US arrival/departure/cease residency 2021 / MM DD)
- ☐ Non-Resident Alien claiming refund for excess withholding tax
- ☐ Non-Resident Alien with ☐ US employment income ☐ US Rental income ☐ US Capital gain ☐ US Gambling income ☐ Other _____
- For Non-Resident Alien: Specify the number of days in US 2020 _____ days 2021 _____ days 2022 _____ days

For US Citizens, US Residents, or Green Card Holders Only

1. SPECIAL REPORTING REQUIREMENT

Please refer to page 3 and 4

2. Digital Assets

At any time during 2022 did you (a) receive as a reward, award or payment for property or services or (b) sold, exchanged, gifted or otherwise disposed of a digital asset (or any financial interest in any digital asset).

"A"

"B"

ELECTRONIC OR PAPER DELIVERY (PLEASE CHOOSE ONE)

- ☐ **E-DELIVERY** Please send my tax returns securely via **e-Delivery** to the email address above. (I understand that I will not receive a paper copy of my tax returns and that my original supporting documents will be destroyed. An electronic copy of these documents will be included with my tax return and also retained by BBA.)
- ☐ **PAPER DELIVERY** Please send me a paper copy of my tax returns.

DEPENDANTS INFORMATION

Name	Date of Birth	SSN/ITIN	Attending Post-secondary?
	YY / MM / DD	- -	<input type="checkbox"/> Yes / <input type="checkbox"/> No
	YY / MM / DD	- -	<input type="checkbox"/> Yes / <input type="checkbox"/> No

INCOME, DEDUCTIONS, CREDITS & OTHER PAYMENTS

	INCLUDED	INFORMATION REQUIRED
Employment Income	<input type="checkbox"/>	W2
Investment Income	<input type="checkbox"/>	1099-INT, 1099-DIV, K-1 (Form 1165)
Capital Gains, Including Sale of Main House	<input type="checkbox"/>	1099-B, Purchase Date and Cost, Sale Date and Proceeds
Pension Income, Social Security Benefits	<input type="checkbox"/>	1099-R, 1099-SSA
Unemployment Income	<input type="checkbox"/>	1099-G
Debt Forgiveness	<input type="checkbox"/>	1099-C
Other Income Including Worldwide Gambling Income	<input type="checkbox"/>	1099-MISC, 1042, Details
US Withholding Tax	<input type="checkbox"/>	1042-S, 8805, 8288-A, State Tax slips
Education Expenses/Tuition, Interests on Student Loans	<input type="checkbox"/>	1098-T, 1098-E
Itemized Deductions and Other Deductions	<input type="checkbox"/>	Complete Table #1 on page 2
Rental Income and Expenses	<input type="checkbox"/>	Complete Table #2 on page 2
Business Income and Expenses	<input type="checkbox"/>	Complete Table #3, 4, 5 on page 2
2022 Estimated Tax Payments Made	<input type="checkbox"/>	IRS Receipts or Details
Health Insurance Marketplace Statement	<input type="checkbox"/>	1095-A
Other, please specify:	<input type="checkbox"/>	Details (attach separate sheet)

Note: Please let us know if you or your spouse is diagnosed with or suffered economic loss as a result of the coronavirus.

Note: Please provide a copy of your 2022 Canadian Tax Return (if your US return is based on your Canadian return), and for new clients, your 2021 US Tax Return. Please also provide your 2020 and/or 2021 IRS Notices (if any).

OTHER DEDUCTIONS (TABLE #1) Specify currency (CAD or USD). Original receipts not required by BBA except where noted below. Please keep receipts.				
Childcare expenses		Itemized deductions & Deduction for Net Investment Income Tax (NIIT)		
Name of provider		You are allowed to claim the larger of the standard deduction or itemized deductions. The 2022 standard deductions are: Single or Married Filing Separately \$12,550 Married Filing Jointly \$25,100 Head of Household \$18,800 If it is beneficial to claim itemized deductions, please provide the following:		
SSN (if applicable)				
Alimony paid (if agreement signed before 2019)	\$			
Recipient's name				
Recipient's SSN				
Moving expenses (no longer deductible)		US Property tax (non-US property tax not deductible)	Form 1098 or tax statement	
Medical/Dental expenses (details or receipts)	\$	Mortgage interest* (exclude rental property), Form 1098	\$	
Other ()	\$	Charitable donations (receipts)	\$	
Other ()	\$	Investment interest / fees / expenses	No longer deductible	
*NOTE: You can deduct mortgage interest only on the first \$750,000 USD (\$375,000 if married filing separately) of indebtedness. This rule does not apply if the money was borrowed on or before Dec. 15, 2017. Interest for home equity loans is not deductible unless the loan proceeds were used to buy, build, or improve your home.				
RENTAL INCOME (TABLE #2) Specify currency (CAD or USD). Original receipts not required by BBA. Please keep receipts.				
Address of rental property:		Building Cost (If acquired in during the year): \$		
		Personal use % (if applicable): %		
Gross rental income: (100% of income) \$		% Ownership (if applicable): %		
Expenses (100% of expenses)				
Advertising	\$	Maintenance / Repairs	\$	
Insurance	\$	Property Taxes	\$	
Interest	\$	Other ()	\$	
Lighting / Heating / Water	\$	Other ()	\$	
NOTE: Do not include if already included in itemized deductions.				
BUSINESS INCOME (TABLE #3) Specify currency (CAD or USD). Original receipts not required by BBA. Please keep receipts.				
Sales / Gross revenue: \$				
Expenses				
Accounting / Legal / Consulting	\$	Travel (Include Business Parking)	\$	
Advertising	\$	Cell Phone	\$	
Automobile	Complete Table #4	Insurance**	\$	
Business Tax / Fees / License / Dues	\$	Interest / Bank Charges**	\$	
Maintenance / Repairs	\$	Supplies	\$	
Management / Administration	\$	Office	\$	
Meals / Entertainment (100%)	\$	Property Tax (Business Property)	\$	
Private Health Care Premiums	\$	Computer/Capital Assets	\$	
Salaries and Benefits	\$	Other ()	\$	
**NOTE: Complete Table #5 for business use of home.				
AUTO EXPENSES (TABLE #4) Specify currency (CAD or USD). Original receipts not required by BBA. Please keep receipts.				
Obtained or sold a new vehicle? <input type="checkbox"/> Yes / <input type="checkbox"/> No		Started to use your vehicle for business during the year? <input type="checkbox"/> Yes / <input type="checkbox"/> No		
Started or stopped leasing a vehicle? <input type="checkbox"/> Yes / <input type="checkbox"/> No		If Yes, please specify the estimate value at that point: \$		
If Yes, please provide purchase/loan/sale/leasing documents				
Fuel	\$	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">MILES NEEDED</div> Business use: _____ Miles Total use: _____ Miles		
Insurance / Licence / Registration	\$			
Interest	\$			
Leasing Cost	\$			
Maintenance / Repairs	\$			
Other ()	\$			
BUSINESS USE OF HOME (TABLE #5) Specify currency (CAD or USD). Original receipts not required by BBA. Please keep receipts.				
Heating / Gas	\$	Rent	\$	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">SQUARE FOOTAGE NEEDED</div> Business use: _____ ft ² Total house: _____ ft ²
Hydro	\$	Mortgage Interest†	\$	
Water / Sewer	\$	Property Taxes†	\$	
Maintenance	\$	Internet	\$	
Insurance	\$	Other ()	\$	
†NOTE: Do not include if already included in itemized deductions.				

Do not complete Table #2, 3, 4, and 5 if it is reported on your Canadian tax return that has been provided to BBA.

SPECIAL REPORTING REQUIREMENTS: (US Citizens, US Residents, Green Card Holders Only)**A. FBAR – Report of Foreign Bank and Financial Assets (Form 114 - formerly TDF 90-22.1)**

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 information for each account on page 4.

Please note that you will be required to e-file the FBAR form. For more information, please visit bsaefiling.fincen.treas.gov

B. Statement of Specified Foreign Financial Assets (Form 8938)

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	\$150,000 during 2022, or \$100,000 on Dec 31	\$600,000 during 2022, or \$400,000 on Dec 31
Other filing status	\$75,000 during 2022, or \$50,000 on Dec 31	\$300,000 during 2022, or \$200,000 on Dec 31

Example of Non-US Financial Accounts Include:

- Canadian bank accounts
- Canadian stocks/securities accounts
- Canadian RRSP/RRIF accounts
- Canadian RESP accounts
- Canadian Tax Free Savings Accounts (TFSA)
- Canadian mutual funds accounts
- Canadian registered pension plans
- Share of non-US private Corporation

Please complete account information for each account on page 4, including 'Income Earned in 2021' for **each** TFSA account.

C. Canadian Tax-Free Savings Account (TFSA)

Please specify the income received from TFSA during 2022 to be reported on your US tax return (Specify currency (CAD or USD)):

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

If TFSA is invested in mutual funds, provide additional information (See item #E below)

D. Canadian Registered Education Saving Plan (RESP)

Please provide information as follows:

	Contributor is US person* (Parent)	Contributor (Parent) NOT US person
Beneficiary US Person (Child)	2022 Statements	Number of years plan in existence, 2022 statements and T4A slips**
Beneficiary NOT US Person (Child)	2022 Statements	No reporting required

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

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

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

E. Canadian Mutual Funds/Electronic Trading Funds (ETF) Held Outside RRSP, RRIF, RESP†

Please provide us with the 2022 statements along with all tax slips for each mutual fund/ETF account.

†Note that US tax payable is likely. Please contact us for details.

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

Please provide information as follows:

	Trustee is US person	Trustee NOT US person
Beneficiary US Person	2022 Trust Statements	Number of years trust in existence, 2022 trust statements and T3 slips†
Beneficiary NOT US Person	2022 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.

G. Shareholders of Non-US Private Corporation

- If you are a shareholder of a non-US private Corporation and you own:

- a) 10% or more of the total value of the Corporation's stock.
- b) 10% or more of the total combined voting power of all classes of stock with voting rights

- If US persons own more than 50% of the votes and value, you may be subject to the repatriation tax and/or the GILTI tax. Contact us for more information.

Please provide the current year financial statements

- If you are a shareholder with less than 10% of total value of the Corporation's stock or total combined voting power, please provide

a) Name and Address of Corporation: _____

b) Estimated value of the Corporation in 2022: \$ _____

Non-US Financial Accounts (US Citizens/Green Card/Residents Only)**Please see page 3 for instructions. For each non-US financial account, please provide the following details:**

Account #1	Account #6
Institution Name: _____ Branch: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Bank <input type="checkbox"/> RRIF <input type="checkbox"/> TFSA <input type="checkbox"/> RESP <input type="checkbox"/> RRSP <input type="checkbox"/> Stock <input type="checkbox"/> Mutual Fund <input type="checkbox"/> Pension Plan <input type="checkbox"/> Other _____ Financial Interest <input type="checkbox"/> Yes / <input type="checkbox"/> No Signing Authority <input type="checkbox"/> Yes / <input type="checkbox"/> No Joint Owners? (Name & SSN, if not spouse): _____ Maximum Balance (<input type="checkbox"/> USD <input type="checkbox"/> CAD): \$ _____ Income Earned (or attach tax slips): <input type="checkbox"/> Yes / <input type="checkbox"/> No	Institution Name: _____ Branch: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Bank <input type="checkbox"/> RRIF <input type="checkbox"/> TFSA <input type="checkbox"/> RESP <input type="checkbox"/> RRSP <input type="checkbox"/> Stock <input type="checkbox"/> Mutual Fund <input type="checkbox"/> Pension Plan <input type="checkbox"/> Other _____ Financial Interest <input type="checkbox"/> Yes / <input type="checkbox"/> No Signing Authority <input type="checkbox"/> Yes / <input type="checkbox"/> No Joint Owners? (Name & SSN, if not spouse): _____ Maximum Balance (<input type="checkbox"/> USD <input type="checkbox"/> CAD): \$ _____ Income Earned (or attach tax slips): <input type="checkbox"/> Yes / <input type="checkbox"/> No
Account #2	Account #7
Institution Name: _____ Branch: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Bank <input type="checkbox"/> RRIF <input type="checkbox"/> TFSA <input type="checkbox"/> RESP <input type="checkbox"/> RRSP <input type="checkbox"/> Stock <input type="checkbox"/> Mutual Fund <input type="checkbox"/> Pension Plan <input type="checkbox"/> Other _____ Financial Interest <input type="checkbox"/> Yes / <input type="checkbox"/> No Signing Authority <input type="checkbox"/> Yes / <input type="checkbox"/> No Joint Owners? (Name & SSN, if not spouse): _____ Maximum Balance (<input type="checkbox"/> USD <input type="checkbox"/> CAD): \$ _____ Income Earned (or attach tax slips): <input type="checkbox"/> Yes / <input type="checkbox"/> No	Institution Name: _____ Branch: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Bank <input type="checkbox"/> RRIF <input type="checkbox"/> TFSA <input type="checkbox"/> RESP <input type="checkbox"/> RRSP <input type="checkbox"/> Stock <input type="checkbox"/> Mutual Fund <input type="checkbox"/> Pension Plan <input type="checkbox"/> Other _____ Financial Interest <input type="checkbox"/> Yes / <input type="checkbox"/> No Signing Authority <input type="checkbox"/> Yes / <input type="checkbox"/> No Joint Owners? (Name & SSN, if not spouse): _____ Maximum Balance (<input type="checkbox"/> USD <input type="checkbox"/> CAD): \$ _____ Income Earned (or attach tax slips): <input type="checkbox"/> Yes / <input type="checkbox"/> No
Account #3	Account #8
Institution Name: _____ Branch: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Bank <input type="checkbox"/> RRIF <input type="checkbox"/> TFSA <input type="checkbox"/> RESP <input type="checkbox"/> RRSP <input type="checkbox"/> Stock <input type="checkbox"/> Mutual Fund <input type="checkbox"/> Pension Plan <input type="checkbox"/> Other _____ Financial Interest <input type="checkbox"/> Yes / <input type="checkbox"/> No Signing Authority <input type="checkbox"/> Yes / <input type="checkbox"/> No Joint Owners? (Name & SSN, if not spouse): _____ Maximum Balance (<input type="checkbox"/> USD <input type="checkbox"/> CAD): \$ _____ Income Earned (or attach tax slips): <input type="checkbox"/> Yes / <input type="checkbox"/> No	Institution Name: _____ Branch: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Bank <input type="checkbox"/> RRIF <input type="checkbox"/> TFSA <input type="checkbox"/> RESP <input type="checkbox"/> RRSP <input type="checkbox"/> Stock <input type="checkbox"/> Mutual Fund <input type="checkbox"/> Pension Plan <input type="checkbox"/> Other _____ Financial Interest <input type="checkbox"/> Yes / <input type="checkbox"/> No Signing Authority <input type="checkbox"/> Yes / <input type="checkbox"/> No Joint Owners? (Name & SSN, if not spouse): _____ Maximum Balance (<input type="checkbox"/> USD <input type="checkbox"/> CAD): \$ _____ Income Earned (or attach tax slips): <input type="checkbox"/> Yes / <input type="checkbox"/> No
Account #4	Account #9
Institution Name: _____ Branch: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Bank <input type="checkbox"/> RRIF <input type="checkbox"/> TFSA <input type="checkbox"/> RESP <input type="checkbox"/> RRSP <input type="checkbox"/> Stock <input type="checkbox"/> Mutual Fund <input type="checkbox"/> Pension Plan <input type="checkbox"/> Other _____ Financial Interest <input type="checkbox"/> Yes / <input type="checkbox"/> No Signing Authority <input type="checkbox"/> Yes / <input type="checkbox"/> No Joint Owners? (Name & SSN, if not spouse): _____ Maximum Balance (<input type="checkbox"/> USD <input type="checkbox"/> CAD): \$ _____ Income Earned (or attach tax slips): <input type="checkbox"/> Yes / <input type="checkbox"/> No	Institution Name: _____ Branch: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Bank <input type="checkbox"/> RRIF <input type="checkbox"/> TFSA <input type="checkbox"/> RESP <input type="checkbox"/> RRSP <input type="checkbox"/> Stock <input type="checkbox"/> Mutual Fund <input type="checkbox"/> Pension Plan <input type="checkbox"/> Other _____ Financial Interest <input type="checkbox"/> Yes / <input type="checkbox"/> No Signing Authority <input type="checkbox"/> Yes / <input type="checkbox"/> No Joint Owners? (Name & SSN, if not spouse): _____ Maximum Balance (<input type="checkbox"/> USD <input type="checkbox"/> CAD): \$ _____ Income Earned (or attach tax slips): <input type="checkbox"/> Yes / <input type="checkbox"/> No
Account #5	Account #10
Institution Name: _____ Branch: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Bank <input type="checkbox"/> RRIF <input type="checkbox"/> TFSA <input type="checkbox"/> RESP <input type="checkbox"/> RRSP <input type="checkbox"/> Stock <input type="checkbox"/> Mutual Fund <input type="checkbox"/> Pension Plan <input type="checkbox"/> Other _____ Financial Interest <input type="checkbox"/> Yes / <input type="checkbox"/> No Signing Authority <input type="checkbox"/> Yes / <input type="checkbox"/> No Joint Owners? (Name & SSN, if not spouse): _____ Maximum Balance (<input type="checkbox"/> USD <input type="checkbox"/> CAD): \$ _____ Income Earned (or attach tax slips): <input type="checkbox"/> Yes / <input type="checkbox"/> No	Institution Name: _____ Branch: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Bank <input type="checkbox"/> RRIF <input type="checkbox"/> TFSA <input type="checkbox"/> RESP <input type="checkbox"/> RRSP <input type="checkbox"/> Stock <input type="checkbox"/> Mutual Fund <input type="checkbox"/> Pension Plan <input type="checkbox"/> Other _____ Financial Interest <input type="checkbox"/> Yes / <input type="checkbox"/> No Signing Authority <input type="checkbox"/> Yes / <input type="checkbox"/> No Joint Owners? (Name & SSN, if not spouse): _____ Maximum Balance (<input type="checkbox"/> USD <input type="checkbox"/> CAD): \$ _____ Income Earned (or attach tax slips): <input type="checkbox"/> Yes / <input type="checkbox"/> No

Please attach a separate sheet if you need to disclose more accounts.