

Name: _____ Date: _____

CONTACT INFORMATION

Canadian address: _____ City: _____

Prov/Terr: _____ Postal Code: _____

U.S. address: _____ City: _____

State: _____ Zip Code: _____

Main phone: _____ Alternate Phone: _____

Cell phone: _____

Email: _____ Alternate Email: _____

I prefer to be contacted at: ☐ Main Phone ☐ Alternate Phone ☐ Cell Phone ☐ EmailBest Time to call me: ☐ 9:00am – 12:00pm ☐ 12:00pm - 3:00pm☐ 3:00pm – 6:00pm ☐ 6:00pm - 9:00pmMy time zone is: ☐ Pacific ☐ Mountain ☐ Central
☐ Eastern ☐ Atlantic ☐ Newfoundland

PRIMARY CONTACT INFORMATION

Client name: _____ SIN: _____
first name - middle name - last nameDate of Birth: _____ SSN: _____
(MM/DD/YYYY)

Occupation: _____

U.S. IMMIGRATION STATUS

☐ U.S. Citizen ☐ Canadian Citizen only (Non-resident for U.S. Purposes)☐ Dual Citizen ☐ Green Card Holder

Passport/Visa: Type & Number: _____ Type _____ Number _____

U.S. RETURN FILING INFORMATION

Previously filed in U.S.? ☐ Y ☐ N

What was the last year the client filed a U.S. Return? _____ 1040 or 1040NR?

Was it prepared by H&R Block? ☐ Y ☐ N If yes, where? _____

CANADIAN RETURN FILING INFORMATION

Has the client filed a Canadian Return? ☐ Y ☐ N If yes, attach a copy.

MARITAL STATUS

☐ Single (never married) ☐ Common-law ☐ Married ☐ Separated ☐ Divorced
☐ Widowed in previous 3 years ☐ Widowed longer than 3 years

Has this status changed in the last three years (for streamlined returns) ☐ Y ☐ N If so then when? _____

SPOUSE'S INFORMATION

Name: _____ SIN: _____

Address same as above ☐ Y ☐ N

Canadian address: _____ City: _____

Prov/Terr: _____ Postal Code: _____

U.S. address: _____ City: _____

State: _____ Zip Code: _____

Date of Birth: _____ SSN: _____
(MM/DD/YYYY)

Occupation: _____

U.S. IMMIGRATION STATUS OF THE SPOUSE

☐ U.S. Citizen ☐ Canadian Citizen ☐ Dual Citizen ☐ Green Card Holder

Passport/Visa: Type & Number _____

Canadian Return Filing Information (if different) _____

Dependents :

Name	SSN/ITIN	SIN	Relationship	Date of Birth	Child Care Expenses
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Can the client or their spouse be claimed as a dependent on someone else's tax return? ☐ Y ☐ N

Did the client provide more than half the cost of keeping up a home for the year? ☐ Y ☐ N

Has the Earned Income Credit ever been disallowed for the client? ☐ Y ☐ N

Did the client live in the U.S. more than 6 months in the last calendar year? ☐ Y ☐ N

Type of Return: ☐ U.S. 1040 ☐ U.S.1040NR ☐ Form 8840 ☐ Form 8843

Information for Form 1040NR and/or Substantial Presence Test*

How many days was the client in the U.S. for the current filing year? _____

How many days was the client in the U.S. for the previous filing year? _____

How many days was the client in the U.S. for the next previous filing year? _____

***Note:** if the SPT days is 183 days, refer to the U.S. Residency Course.

Info for the Form 2555 – Foreign Earned Income Exclusion

Date residency in Canada established: _____

Home: ☐ Own ☐ Rent

Does the client's visa limit the length of their stay? ☐ Y ☐ N

Dates when the client was in the United States in the current year:

Entered the United States	Leave the United States

INCOME

Did the client receive wages from the United States? \$ _____

Did the employer pay the client on a 1099-MISC or W-2? ☐ Y ☐ N _____

Did the client receive a withdrawal from an IRA or U.S. retirement? ☐ Y ☐ N _____

Did the client receive any interest or dividends from U.S. sources? ☐ Y ☐ N _____

Did the client receive any U.S. source income on Forms 1099-R or 1042-S? ☐ Y ☐ N _____

Did the client receive any U.S. social security? ☐ Y ☐ N _____

Do you have the Form 1099-SSA? ☐ Y ☐ N Amount? \$ _____

Did the client have any other income from the United States? Specify and note amount? _____

FINANCIAL ACCOUNTS

- Does the client have financial signing authority or bank accounts/retirement account?
(eg. RRSP/RRPP, Checking/Savings/TFSA/RESP)..... ☐ Y ☐ N
- Did the total value of ALL financial/security accounts they hold outside of the U.S. exceed
\$10,000 at any point during the last calendar year, including retirement account? ☐ Y ☐ N
- Has the client brought in the information for the FBAR? ☐ Y ☐ N*
- *May need to file FBAR, refer to the Foreign Bank Account and Asset Reporting Course.*

NON-U.S. RETIREMENT PLANS

- Does the client have any retirement plans through a current or past employer? ☐ Y ☐ N
- Does the client have a deferred profit sharing plan (DPSP) account? ☐ Y ☐ N
- Has the client inherited a retirement plan or pension? ☐ Y ☐ N
- Has the client previously made the election to defer taxation for U.S. tax purpose? ☐ Y ☐ N
- Does the client have a RPP?* ☐ Y ☐ N
- Did the client contribute this year? ☐ Y ☐ N
- How much? \$ _____

**Please attach the statement showing the value of the investment (if streamline returns, all years in question)*

NON-U.S. TRUSTS AND MUTUAL FUNDS*

- Does the client have a Tax Free Savings Account? ☐ Y ☐ N
- Is the client the owner or contributor to a Registered Education Savings Account? ☐ Y ☐ N
- Is the client a beneficiary of a RESP? ☐ Y ☐ N
- Do they participate in an Employer Stock Purchase Plan? ☐ Y ☐ N
- Does the client or a family member subscribe to or are the beneficiary of a Registered
Disability Savings Plan (RDSP)? ☐ Y ☐ N
- Did the client deposit money into a RESP or RDSP of another person? ☐ Y ☐ N
- Is the client the executor of an estate? ☐ Y ☐ N
- Has the client received a gift or bequest during the tax year? ☐ Y ☐ N
- Does the client have unregistered accounts that hold mutual funds, segregated
funds or other pooled funds? ☐ Y ☐ N

* RESPs and certain TFSA such as grantor trusts, Forms 3520/3520As will need to be filed

* If non-registered accounts, TFSAs or RESPs have pooled accounts such as mutual funds, then
Form 8621 will need to be filed**

** If your client needs a 3520 or 8621 filed, you will need to transfer this client to a U.S. preparer
who is experienced with these forms.

CANADIAN CORPORATION AND PARTNERSHIPS

- Was the client or a family member a shareholder in a non-U.S. Corporation? ☐ Y ☐ N
- Did the client or a family member own any portion of a non-U.S. Partnership?* ☐ Y ☐ N*
- Even if the client is a co-proprietor in a Canadian small business, you may have a
partnership for U.S. tax purposes*

RENTAL PROPERTY

You cannot prepare a Sch E if you have not taken the U.S. Rental class. You will need to upload this return onto the TRD. You can print out as many pages as you need.

Did the client own rental property in the last calendar year?

☐ Y ☐ N

For Streamlined returns, did you own rental property for the three previous tax years?

☐ Y ☐ N

If yes, for what year(s)? _____

Was the property located in Canada or the United States? _____

(If a Form 1040NR is needed, please submit the return to someone experienced with U.S. rental property)

Is this the first/last year of rental? _____

What year is this worksheet for? _____

Physical address of the property (street, city, state, ZIP code) _____

TYPE OF PROPERTY

☐ Single Family Residence

☐ Multi-Family Residence

☐ Vacation/Short-Term Rental

☐ Commercial

☐ Land

☐ Royalties

☐ Self-Rental

☐ Other (describe)

Number of fair rental days in the tax year _____

Number of personal use days in the tax year _____

Is this a Qualified Joint Venture?

☐ Y ☐ N

RENTAL EXPENSES

Expenses	Amount
Rent Received	
Royalty Received	
Expenses	
Advertising	
Auto and travel	
Cleaning and Maintenance	
Commissions	
Insurance	
Legal and other Professional fees	
Management fees	
Mortgage interest paid to banks etc	
Other interest	
Repairs	
Supplies	
Taxes	
Utilities	
Other	

Additional notes:

SELF EMPLOYMENT

*You cannot prepare a Sch C if you have not taken the U.S. Business Income.
You will need to upload this return onto the TRD.*

Was the client self-employed at any time during the year?

☐ Y ☐ N

For Streamlined Returns: Was the client self-employed at any time during the last three years?

☐ Y ☐ N

Specify which year(s) _____

What type of business? _____

Does the client have any other income not reported on slips?

☐ Y ☐ N

Where does the client perform their work? ☐ U.S. ☐ Canada ☐ Other (specify) _____

Note: If doing internet consulting, where is the work performed? _____

Name of proprietor _____

Principal business or profession, including product or service _____

Business name. If no separate business name, leave blank _____

Business address (including suite or room no.) _____

City, town or post office, state, and ZIP code _____

Accounting method: ☐ Cash ☐ Accrual ☐ Other (specify) _____

Did the client "materially participate" in the operation of this business?

☐ Y ☐ N

Did the client start or acquire this business during the current tax year or for streamlined
returns any of the past three years. ☐ Y ☐ N Specify which year(s) _____

Gross receipts or sales _____

Returns or allowances _____

COST OF GOODS SOLD

Method(s) used to value closing inventory:

☐ A-Cost ☐ B-Lower of cost or market ☐ C-Other (explanation) _____

Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Y ☐ N

Inventory at beginning of year _____

Purchases less cost of items withdrawn for personal use _____

Cost of labor. Do not include any amounts paid to yourself. _____

Materials and supplies _____

Other costs _____

Inventory at end of year _____

Additional notes:

BUSINESS EXPENSES

Expenses	Amount
Advertising	
Commissions and fees	
Contract Labor	
Insurance other than health	
Interest other than mortgage	
Mortgage paid to banks	
Legal and professional services	
Offices expenses	
Rent or Lease of building	
Rent or lease of Vehicles and equipment	
Repairs and Maintenance	
Supplies	
Taxes and Licenses	
Travel	
Meals and Entertainment	
Utilities	
Wages	
Other	

CAR AND TRUCK EXPENSES

When did the client place their vehicle in service for business purposes? _____
(MM/DD/YYYY)

Of the total number of miles the client drove their vehicle during the year, enter the number of miles they used their vehicle for: A-Business _____ B-Commuting _____ C-Other _____

Was their vehicle available for personal use during off-duty hours? ☐ Y ☐ N

Does the client (or spouse) have another vehicle available for personal use? ☐ Y ☐ N

Does the client have evidence to support their deduction? ☐ Y ☐ N

If "Yes," is the evidence written? ☐ Y ☐ N

Additional notes

PART OF YOUR HOME USED FOR BUSINESS

Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)

Total area of home

*For daycare facilities not used exclusively for business, go to line 4.
All others, go to line 7 of Form 8829.*

Multiply days used for daycare during year by hours used per day

Total hours available for use during the year (365 days x 24 hours)

Expenses

	Direct expenses	Indirect expenses
Casualty losses		
Deductible mortgage interest		
Real estate taxes		
Excess mortgage interest		
Insurance		
Rent		
Repairs and maintenance		
Utilities		
Other expenses		

Additional notes

Information for Depreciation for Rental or Self Employment

This page may be used for Sch E or Sch C depreciation. Make as many copies of this page as needed to record the property as needed.
For what Sch C or address of the Sch E Rental property. _____

Depreciation of Real Estate

What type of property is it? _____

How was the property received? _____

When was the property placed in service? _____

Full Purchase price or FMV _____

Adjustments _____

Value of the land _____

Other Notes

Sold? ☐ Y ☐ N

Date Sold _____

Selling price for the building _____

Selling price for the land _____

Commissions _____

Other Notes

If the property was sold, please refer to the Capital Gains and Advanced Rental courses

Other personal-type property

What type of property is it? _____

How was the property received? _____

When was the property placed in service? _____

Full Purchase Price or FMV _____

Adjustments _____

Other Notes

Sold? ☐ Y ☐ N

Date Sold _____

Selling price _____

Commissions _____

What type of property is it? _____
How was the property received? _____
When was the property placed in service? _____
Full Purchase Price or FMV _____
Adjustments _____
Other Notes _____

Sold? ☐ Y ☐ N
Date Sold _____
Selling price _____
Commissions _____

What type of property is it? _____
How was the property received? _____
When was the property placed in service? _____
Full Purchase Price or FMV _____
Adjustments _____
Other Notes _____

Sold? ☐ Y ☐ N
Date Sold _____
Selling price _____
Commissions _____

What type of property is it? _____
How was the property received? _____
When was the property placed in service? _____
Full Purchase Price or FMV _____
Adjustments _____
Other Notes _____

Sold? ☐ Y ☐ N
Date Sold _____
Selling price _____
Commissions _____

Deductions and Credits

Use this section to discuss if the client should itemize or take other deductions to lower tax liability. Note, this may not be needed for most clients but would be good to note so the client would understand why we may need this information at a later date.

For streamlined returns, you will need to print this page for each year.

For which year is this page for? _____

Amount and verification Deductions and Credits

Is the client making contributions to a U.S. retirement account or IRA?	<input type="checkbox"/> Y	<input type="checkbox"/> N	\$ _____
Did the client pay any interest on Student Loans?	<input type="checkbox"/> Y	<input type="checkbox"/> N	\$ _____
Did the client pay any post-secondary education for themselves, their spouse or dependents?	<input type="checkbox"/> Y	<input type="checkbox"/> N	\$ _____
Did the client pay for Child/Dependent care that allowed them to work or attend school full-time?	<input type="checkbox"/> Y	<input type="checkbox"/> N	\$ _____
Did the client own a home for which they paid a mortgage?	<input type="checkbox"/> Y	<input type="checkbox"/> N	\$ _____
Did the client pay real estate taxes?	<input type="checkbox"/> Y	<input type="checkbox"/> N	\$ _____
Did the client pay for out of pocket medical/dental/optical expenses which would include insurance premiums?	<input type="checkbox"/> Y	<input type="checkbox"/> N	\$ _____
Did the client have travel expenses for medical reasons?			_____ miles/Km
Did the client pay personal property taxes on boats or vehicles?	<input type="checkbox"/> Y	<input type="checkbox"/> N	\$ _____
Did the client have state income taxes due on prior year return?	<input type="checkbox"/> Y	<input type="checkbox"/> N	\$ _____
Did the client have a casualty/theft loss last year?	<input type="checkbox"/> Y	<input type="checkbox"/> N	\$ _____

Amount paid for tax preparation in prior year, include cost of books or software purchased:

Installment/tax Payments: Dates and amounts paid

Did the client have charitable contributions? Specify payer and amount

Other Vital Information

Instructions from client

"Inventory of Information slips"

RETURN PROCEDURE FOR THIS CLIENT

- Single year
- Quiet Disclosure
- Streamlined return
- OVDP

Date promised for Pickup _____

No Pickup date – waiting for client information ☐ Y ☐ N

Date promised once all information is gathered _____

Price Estimate _____

This price is an estimate based on the information gathered at this interview. Should circumstances change and the price estimates changes, the client will be contacted immediately.

Declaration

I hereby confirm all the above information to be complete and authorize H&R Block representatives to contact me to complete my U.S. Tax Return. I also understand that my tax return may be transferred to a U.S Tax Preparer at a different office than the one I am visiting today if there is not a suitable U.S. Tax Preparer in this office available to prepare my return. If my U.S. return is transferred to another office, I understand that I will be informed prior to the transfer and I understand that I will be contacted by the U.S. Tax Preparer to whom it was transferred as soon as they have received my file.

Signature _____ Date _____

Signature of spouse _____ Date _____