

US TAX RETURN – COMPREHENSIVE CLIENT CHECKLIST

Purpose

This checklist is provided to help you identify all income sources, assets, deductions, credits, and disclosures relevant to your US tax return. Please review each section carefully and tick all that apply.

1. Tax Residency & Filing Status

- US Citizen
- Green Card Holder
- Resident Alien (Substantial Presence Test)
- Non-Resident Alien (Form 1040-NR)
- Dual-Status Taxpayer
- First or Final Year US Resident

Filing Status:

- Single
- Married Filing Jointly
- Married Filing Separately
- Head of Household
- Qualifying Widow(er)

Moved in/out of US during the year? Yes No

Dates:

2. Dependents & Family Information

- Spouse details provided
- Dependents claimed

For each dependent:

- Name & Relationship
- Date of Birth
- SSN / ITIN
- Lived with you > 6 months
- Medical / Disability condition

- Childcare expenses
- Child Tax Credit eligibility

3. Employment Income

- W-2 income
- Multiple employers
- Bonuses / Commissions
- Stock compensation (RSU/ESPP)
- Foreign salary
- Eligible for Foreign Earned Income Exclusion (Form 2555)

4. Self-Employment / Business Income

- 1099-NEC / 1099-MISC
- Cash income
- Business expenses
- Home office
- Vehicle used for business
- Self-employed retirement contributions

5. Partnership, LLC & Corporate Interests

- K-1 (1065)
- K-1 (1120-S)
- Ownership in US LLC/Corp
- Ownership in foreign entity
- Officer/Director role
- Forms 5471 / 8865 applicable

6. Interest, Dividends & Investments

- 1099-INT
- 1099-DIV
- US brokerage accounts
- Foreign brokerage accounts
- Crypto income

7. Capital Gains & Asset Sales

- Sale of stocks
- Sale of crypto
- Sale of business assets
- Sale of US/foreign property
- Capital loss carryforward

8. Rental Income

- US rental property
- Foreign rental property
- Rental income
- Mortgage interest
- Depreciation

9. Retirement Income & Contributions

- IRA / Roth IRA
- 401(k) / Pension
- Social Security
- Foreign pensions / RRSP

10. Deductions & Credits

- Medical expenses
- Education expenses
- Student loan interest
- Charitable donations
- Mortgage interest
- Car Loan Interest
- Casualty or disaster loss

11. Other Income

- Gambling income
- Gambling losses
- Hobby income
- Prizes or awards
- Alimony received

12. Foreign Assets & Reporting (Critical)

- Foreign bank accounts
- Foreign investment accounts
- Foreign Property Holdings
- FBAR required
- FATCA (Form 8938)
- Foreign trust / company interest
- Foreign gifts or inheritance

13. Gifts, Inheritances & Transfers

- Gift received
- Inheritance received

- Large foreign gift (Form 3520)
- Property transfers

14. IRS & Prior-Year Matters

- Prior year returns provided
- Carryforwards
- IRS notices
- Payment plans or audits

Final Declaration

- I confirm the above information is complete and accurate to the best of my knowledge.

Client Name:

Signature:

Date:

