



2018 U.S. PERSONAL TAX CHECKLIST

WHO NEEDS TO FILE U.S. RETURNS?

U.S. citizens, green card holders, Canadian residents engaged in U.S. trade or business, or representative of U.S. estate or trust.

FILING DEADLINES

1. 2018 1040 or 1040NR personal tax return, with U.S. wages or salary - **April 15, 2019**
2. 2018 1040 or 1040NR personal tax return without U.S. wages & salary and residing outside U.S. – **June 17, 2019** (but balances owing should be paid by **April 15, 2019**)
3. 2018 FBAR (FinCEN 114) filed electronically, formerly TD F 90-22.1, form to report foreign financial assets – **April 15, 2019 (residing outside U.S., filing deadline is June 17, 2019)**

Note: *Filing extensions for 1040 and 1040NR personal returns can be requested if needed and must be submitted before the deadlines above.*

REQUIRED INFORMATION

All Filers:

- Social Security Number or taxpayer ID number
- US tax slips (Form W-2, Form 1099, Form 1042S, etc)
- 2018 Canadian personal income tax return if not prepared by Ernst & Company CPA.
- 2017 U.S. tax return if not prepared by Ernst and Company CPA, including unused foreign tax credits carried forward and unclaimed capital losses carried forward

1040 Filers:

- Mortgage interest and property tax paid during 2018
- Activity statements of TFSA and RESP for 2018
- Financial information regarding Canadian and other non US cash accounts and registered and non-registered investments to prepare additional foreign asset information returns held both individually and jointly, including joint holder information, if applicable
- 2018 statement for any Canadian mutual funds held outside of registered accounts for PFIC reporting.

1040NR Filers:

- Days spent in the U.S. during 2016, 2017 and 2018
- If first time filer, provide completed W-7 form to request US identification number