



2023 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. 2023 1040 or 1040NR personal tax return, with U.S. wages or salary - **April 15, 2024**
2. 2023 1040 or 1040NR personal tax return without U.S. wages & salary and residing outside U.S. – **June 17, 2024** (but balances owing should be paid by **April 15, 2024**)
3. 2023 FBAR (FinCEN 114), filed electronically, to report foreign financial assets – **April 17, 2024** (if residing outside U.S., filing deadline is **June 17, 2024**)

Note: Filing extensions for 1040 and 1040NR personal returns can be prepared when required and must be submitted, with estimated tax, 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)
- 2023 Canadian personal income tax return if not prepared by Ernst & Company CPA
- 2022 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 2023
- Activity statements of TFSA and RESP for 2023
- Financial information for Canadian and other non-US cash accounts, registered investments and non-registered investments to prepare additional foreign asset information returns, including joint holder information, if applicable
- 2023 statement for any Canadian mutual funds held outside of registered accounts for PFIC reporting.

1040NR Filers:

- Days spent in the U.S. during 2021, 2022 and 2023
- If first time filer in the U.S., provide completed W-7 form, including certified copy of passport to request US identification number