



1. GENERAL INFORMATION

Full Legal Name:

If you are a returning client and information on this page has not changed, please write "on file."

U.S. Social Security Number or U.S. ITIN: _____

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

Country of Birth: _____

Country(ies) of Citizenship: _____

Do you have a U.S. "green card"? Yes (please provide a copy) No

Address to be used for IRS purposes:

Street _____

City _____ State/Prov. _____ Postal Code _____

Country _____

Address for FedEx shipping of returns and/or invoices: _____ Check if same _____

Preferred method of communication: Phone OR Email

Phone: _____ Email: _____

Occupation: _____

Name of Employer: _____

Employer Address: _____

Which of the following describe your employer?

Non-U.S. entity Non-U.S. affiliate of a U.S. company U.S. company Self

Were you legally married at the end of the year? Yes No

If Yes, Spouse's Full Legal Name: _____

Is your spouse a U.S. citizen, lawful permanent resident, or resident? Yes No

Spouse's U.S. SSN or ITIN (if any): _____

Will you be filing a joint U.S. return with your spouse? Yes No

Spouse's Date of Birth (MM/DD/YYYY): _____

Spouse's Occupation (only required if filing jointly): _____

Your Country of residence: _____

Date residency began in current country (MM/YYYY): _____

Do you rent or own your residence? _____

What was the last year you filed a U.S. return, if not the prior year? _____

Did you receive any correspondence from the IRS regarding your prior year tax return? Yes No

If yes, provide copies of all correspondence.

Were you assigned an IRS Identity Protection PIN (IP PIN)? Yes No

If yes provide your current IP PIN. _____

Do you want us to provide a copy of your U.S. tax return to your Canadian accountant? Yes No

Name _____ email: _____

Did you make any estimated U.S. tax payments for the calendar year? Yes No

If yes provide amounts and dates. _____

If you have dependents, are they U.S. citizens or residents? Yes No

If yes, please provide the below information for each dependent you claim for U.S. tax purposes. Attach additional sheets if necessary.

1. Name: _____ Date of Birth: _____

State/Province and Country of Birth: _____

Country(ies) of Citizenship: _____

U.S. ID# (SSN or ITIN): _____ Relationship to you: _____

2. Name: _____ Date of Birth: _____

State/Province and Country of Birth: _____

Country(ies) of Citizenship: _____

U.S. ID# (SSN or ITIN): _____ Relationship to you: _____

2. INFORMATION NEEDED TO BEGIN PREPARATION

Provide the following to begin preparation of your U.S. tax return:

Sending	N/A	
		Non-U.S. tax return (Canadian T1)
		Foreign income reporting slips received (Canadian T3, T4, T5, etc.)
		U.S. tax reporting slips received (W-2, K-1, 1099, 1042-S, etc.)
		Completed VSH Foreign Account Reporting Spreadsheet
		Signed VSH Engagement Letter
		Additional statements and information requested in this organizer
		If you own an interest in a private business or corporation, completed VSH Non-US Business questionnaire for each (page 6)
		If you own a TFSA or RESP, statements showing the income earned in the accounts since these are taxable in the U.S.
		For new clients, a copy of your last U.S. income tax return filed

PLEASE NOTE: *Our fees are based on hourly rates; therefore, missing or late information may result in additional fees.*

3. FOREIGN FINANCIAL DISCLOSURES AND RETURNS

Do you have financial accounts outside of the U.S. that in aggregate, at any time during the last calendar year, exceeded \$10,000 USD?

Yes No *If yes, complete the **Foreign Bank Account Report Spreadsheet**. Additional details of accounts subject to reporting are on the worksheet.*

Explanatory note: *The potential civil penalties for missing or incorrect FBAR information vary depending on facts and circumstances, beginning at \$10,000 for non-willful violations. Criminal penalties and prison time are applicable in limited circumstances.*

Do you own any Canadian, European or other non-U.S. **mutual funds or exchange traded funds (ETF)** (aside from those held within an RRSP or RRIF)?

Yes No *If yes, VSH will follow up with you to obtain the necessary information to disclose.*

In what account are the funds held? _____

Do you own any **TFSA** (Tax Free Savings Accounts)?

Yes No *If yes, report on the FBAR spreadsheet and provide account statements for 2022.*

Explanatory note: *The income (interest, dividends, capital gains, etc.) earned in your TFSAs and RESPs is taxable to you in the United States in the current year - even if not paid or distributed to you.*

Do you own any RESP (Registered Education Saving Plan) accounts?

Yes No *If yes, report on the FBAR spreadsheet and provide account statements for 2022.*

Explanatory note: *The income (interest, dividends, capital gains, etc.) earned in your TFSAs and RESPs is taxable to you in the United States in the current year - even if not paid or distributed to you.*

Do you have a **non-U.S. pension** or **deferred compensation plan**?

Yes No *If yes, report on the FBAR spreadsheet.*

If information on the FMV is not available, report the value of cash/property distributions during the year.

Did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a **digital asset** (including **virtual currencies** and **non-fungible tokens**)?

Yes No *If yes, VSH will follow up with you to obtain the necessary information to disclose.*

4. BUSINESS OWNERSHIP OUTSIDE THE U.S.

Do you directly own between **0-10%** of the stock or securities of any non-U.S. **corporations** or **partnerships** (aside from those held within a financial account)?

Yes No *If yes, provide description and maximum FMV during the year for each.*

Do you own **more than 10%** of a business such as a **corporation** or **partnership** organized outside the U.S.? Answer yes for any businesses owned directly, indirectly or constructively.

Yes No *If yes, complete the **VSH Non-US Business questionnaire** for each (page 6).*

Did you operate a trade or business including a sole proprietorship outside the U.S.?

Yes No *If yes, provide the name of the business activity:*

If you answered "yes" to any of the above items, please provide complete details. Substantial penalties may apply for failure to timely comply with U.S. disclosure requirements.

5. TRUSTS, GIFTS AND INHERITANCES

Did you **create** or **transfer** any money or property to a non-U.S. trust during the year?

Yes No *If yes, provide details including the date and amount of each contribution.*

Did you **receive** any money or property from a non-U.S. trust during the year?

Yes No *If yes, provide the date and amount of each distribution.*

Did you have **any connection** whatsoever with any non-U.S. trust (as the settlor, trustee, or individual with the ability to effect distributions or accumulation)?

Yes No

Did you make or receive any **gifts** (>USD 15,000) or **inheritances** during the year?

Yes No

If you answered "yes" to any of the above items, please provide complete details. Substantial penalties may apply for failure to timely comply with U.S. disclosure requirements.

6. CAPITAL GAINS

Did you sell or dispose of any **capital assets** (for example stock or real estate) during the year?

Yes No

If you answered "yes", and the details below are not found in your foreign income tax return, please provide:

- Date(s) acquired
- Date of sale/disposition
- Initial cost or other basis
- Sales Proceeds
- Currency of the transactions

Explanatory Note: *Currency exchange rates on the date purchased and sold will impact the gain or loss for U.S. purposes*

7. STOCK OPTIONS AND AWARDS

Have you ever been a participant in an employee stock option or similar plan?

Yes No

Have you ever been issued stock or any other interest in exchange for performing services?

Yes No

8. NON-U.S. BUSINESS QUESTIONNAIRE (COMPLETE FOR EACH ENTITY)

Complete this questionnaire if you answered “Yes” to owning an interest in a non-US business, such as a corporation or partnership in Section 4.

Full company legal name: _____

Provide the following:

- Financial Statements (if the fiscal year-end is not December 31, provide statements for the period that ended in 2022).
- Non-U.S. tax return filed by the corporation
- U.S. income tax return filed by the corporation (if any).
- Related party transaction details (between the non-U.S. corporation, you, other entities controlled by you, and other U.S. owners). *Reportable transactions include total annual sales, purchases, compensation/wages, rents, royalties, dividends, and interest received or paid, as well as amounts loaned or borrowed.*

Is this the first year VSH will be reporting this business? Yes No

If yes, provide date of incorporation _____ and ownership detail.

Have any changes been made to the direct or indirect ownership of the business in the last year?

Yes No

*If you answered yes to either of the previous two questions, **provide updated ownership information:***

- List all direct company shareholders, the number of each class of shares owned and % of total company vote and value owned by each shareholder.
- Provide details of all U.S. owners of the company (direct or indirect). Include addresses and U.S. tax ID numbers.
- Indicate if owners of the company (direct or indirect) are related and provide details of relationships between owners.
- Provide details if there are other companies under common control (brother/sister entities that are also owned by the parent of this business).
- Provide a current organizational chart if available

9. 5471 INFORMATION QUESTIONNAIRE

The following questions are required to be answered on Form 5471 Information Return of U.S. Persons With Respect to Certain Foreign Corporations. If any of the following questions are not answered, we will assume the answer is “no” for purposes of preparing your Form 5471.

1. During the tax year, did the business own at least a 10% interest, directly or indirectly, in any non-US partnership? Yes No

If yes, provide the name of the partnership and ownership %.

2. During the tax year, did the Non-US corporation own an interest in any trust?

Yes No *If yes, provide the name of the trust and ownership %.*

3. During the tax year, did the non-US corporation own any subsidiaries, branches or entities that were disregarded as separate from their owner? Yes No

4. During the tax year, did the filer pay or accrue any payments to recipients outside of Canada?

Yes No

5. During the tax year, did the non-US corporation pay or accrue any interest or royalty expense to related parties? Yes No

6. During the tax year, was the non-US corporation a participant in any cost sharing arrangement?

Yes No *If yes, please explain.*

7. From April 25, 2014, to December 31, 2017, did the non-US corporation purchase stock or securities of a shareholder of the non-US corporation? Yes No

8. Did the non-US corporation receive any intangible property in a prior year or the current tax year?

Yes No

9. During the tax year, was a US corporation or partnership a subsidiary or shareholder of the non-US corporation? Yes No

A \$10,000 penalty is imposed for each annual accounting period of each foreign corporation for failure to furnish information required on Form 5471 and required schedules by the due date. Form 5471 must be attached to your income tax return and file both by the due date, including extensions.

Common forms filed by U.S. persons living outside of the U.S.

Your tax return may require the following forms. Please be advised that this is NOT an all-inclusive list.

Form	Explanation
Form 114 Report of Foreign Bank and Financial Accounts	Filed by a U.S. person that has an interest in or signature authority over non-U.S. financial accounts if the aggregate value of the individual's non-U.S. accounts exceeds \$10,000 at any time during the calendar year.
Form 8938 Statement of Specified Foreign Financial Assets	Filed by a U.S. person for taxation and reporting of investments held outside the U.S. when total of financial assets exceeds threshold of \$200,000 (for American residents in the U.S., the threshold is \$50,000).
Form 3520 and 3520-A Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts Annual Information Return of Foreign Trust with a U.S. Owner	Filed to report transactions with non-U.S. trusts or gifts from nonresident aliens. Tax Free Savings Accounts (TFSA) may be considered non-U.S. trusts which must complete these forms. TFSAs and RESPs are not tax free investments in the U.S. and must report all earnings in the current year. RESPs are excepted from completing Form 3520-A and 3520 so long as income is reported.
Form 5471 Information Return of U.S. Persons With Respect to Certain Foreign Corporations	Filed by a U.S. person who is a shareholder, officer, or director in certain non-U.S. corporations. Filing requirements depend on level of ownership and control. Direct ownership in a non-U.S. corporation requires analysis to determine the filing requirement.
Form 8621 Information Return by a Shareholder of a Passive Foreign Investment Company (PFIC) or Qualified Electing Fund	Filed by a U.S. person to report ownership in and income from non-U.S. mutual funds, hedge funds and many insurance products. Your bank account could also potentially be included if it is a money-market account. A separate form is filed for each PFIC investment owned. Ownership in corporations with high levels of investment income or assets held to produce investment income can also lead to this filing requirement.
Form 8858 Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)	Filed by a U.S. person who operates a business outside of the U.S. through a branch (including a sole proprietorship) or owns a non-U.S. disregarded entity. A trade or business activity generally qualifies as a branch if a separate set of books or records is maintained.