PERSONAL INCOME TAX QUESTIONNAIRE FOR US NON-RESIDENT INDIVIDUAL TAX RETURNS

2012 TAXATION YEAR

2012 TAX QUESTIONNAIRE INSTRUCTIONS

Enclosed is your 2012 income tax return questionnaire which will assist you in assembling data for the preparation of your 2012 individual US non-resident income tax return(s). Your careful attention to the completion of the questionnaire will enable us to prepare your return(s) efficiently and accurately. This tax questionnaire is not designed to replace the personal contact that we believe is necessary to provide you with the complete service we desire to render. Please do not hesitate to contact us if you have any questions.

1. **Ethics and Independence** - **If you have not already signed the Ethics and Independence Rules confirmation with your 2012 engagement letter, please PRINT the Ethics page included in the questionnaire, sign manually, and fax or email back to us**

2. **US Consent Forms - If you have not already signed the forms with your 2012 engagement letter, please PRINT all three US consent forms included with the questionnaire package, sign manually, and fax or email back to us**

3. **Authorization to prepare return(s) -** Please select which return(s) you would like us to prepare if you already know the return(s) you are required to file

4. **Authorization to disclose 2012 tax information -** Please **PRINT** this page, sign manually, and fax or email back to us if applicable

5. **Table of contents -** Review the contents to ensure you only answer sections of the questionnaire applicable to your particular circumstances. If the answer to a question is no, skip the related section in the questionnaire

If KPMG prepared prior tax returns for you - Some of the information requested in this questionnaire may already be in our possession. If this is the case, please complete the Taxpayer Information page, and the income and deduction summaries. Please provide us with a copy of your prior year Notice of Assessment, if applicable.

If KPMG did not prepare your returns in prior years - Complete all relevant sections and provide a copy of your prior year US tax return(s) and notices received, if applicable.

Slips/Receipts - If you are submitting your information electronically, please scan and email, or fax your slips and receipts to us. We do not need to receive original receipts.

Specify currency - Please indicate the currency used on each page.

Due Date - For timely completion of your tax return(s), complete and return this questionnaire to us by **March 18, 2013**. If we do not receive your completed questionnaire and tax information by this date, we cannot guarantee that your return(s) will be prepared in time to meet the deadline.

Please take note of the various due dates for 2012 US income tax returns and 2013 estimated tax payments

US Federal and State Returns	Deadline
Deadline for filing return or extension if residing in the US on April 15, 2013	April 15, 2013
Deadline for paying tax due for 2012 to avoid interest	April 15, 2013
Deadline for filing return or extension if residing outside the US on April 15, 2013	June 17, 2013
Deadline for Form TD F 90-22.1 (must be RECEIVED by the due date)	June 30, 2013
Deadline for filing return if extension filed on time	October 15, 2013
Due dates for 2013 estimated tax payments	April 15, 2013 June 17, 2013 September 16, 2013 January 15, 2014
If you have a state filing requirement, due dates generally follow US federal rules but there may be differences. No state returns, however, are due prior to April 15, 2013.	

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ETHICS AND INDEPENDENCE RULES CONFIRMATION

2012 TAXATION YEAR

To be completed by all taxpayers, if not already signed with engagement letter

As a result of certain regulatory ethics and independence rules, KPMG may be restricted from providing personal tax services to you and your "immediate family members". The term "immediate family members" is defined as your spouse, spousal equivalent or dependant. The restriction may apply if you or an immediate family member hold one of the following financial reporting positions in a publicly traded company, or one of its subsidiaries, of which KPMG is the auditor: the Chief Executive Officer, President, Chief Financial Officer, Chief Operating Officer, general counsel, Chief Accounting Officer, controller, director of internal audit, director of financial reporting, treasurer or any equivalent position. Therefore, it is necessary for you to advise us of all such positions held by you or an immediate family member. KPMG will review the information and contact you immediately if we are unable to provide personal tax services to you this year. It is not necessary for you to determine if KPMG is the auditor of the public company as we will undertake that review. This information is for KPMG's internal use only and will be used to determine whether conflict or independence issues exist.

Neither I, nor any of my immediate family members, hold any of the above listed positions with any publicly traded company ☐

I and/or my immediate family members hold a position with the following publicly traded company(ies) and/or a subsidiary(ies) ☐

Name of Publicly Traded Company or Subsidiary	Position Held	Name of Family Member and Relationship

Signature ______________________ **Please print name** ______________________ **Date** ______________________

AUTHORIZATION TO PREPARE 2012 TAX RETURNS

PLEASE CHECK WHICH RETURNS KPMG SHOULD PREPARE		
1. US non-resident income tax	☐	
2. State non-resident income tax – specify which state(s)	☐	____________________
3. Other – specify	☐	____________________
Between now and April 15, 2013, will there be any time when you and (if applicable) your spouse will not be available to sign the above returns?	☐ Yes	☐ No
If yes, provide details ____		

ELECTRONIC FILING AUTHORIZATION TAX YEAR 2012 INDIVIDUAL TAX RETURNS
KPMG is mandated to electronically file your individual income tax returns federally and in certain states
This means that where your return qualifies for electronic filing, you must electronically file unless you indicate that you do not want to electronically file by choosing, “No, I opt out”
Please note that there are several states where you may not opt out
If your circumstances require us to electronically file your 2012 federal and state tax return(s) and extension(s), is KPMG authorized to do so?
Yes ☐
No, I opt out ☐

AUTHORIZATION TO DISCLOSE 2012 TAX INFORMATION

Only required for employees who are being provided tax services by their employers

Not applicable – no tax services are being provided by my employer ☐

I (We) authorize KPMG (and other KPMG firms) to disclose information from my (our) 2012 income tax return(s) or, when necessary, copies of the return(s) and/or any information regarding my (our) tax return(s) for tax equalization/protection or reimbursement purposes. If this Organizer contains information for both the taxpayer and spouse, both must sign ☐

Taxpayer's signature	**Please print name**	**Date**
Spouse's signature	**Please print name**	**Date**

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To start, simply check off the following items that are applicable to you. Then click on the link to the pages indicated for further information. All other sections can be disregarded

General Information		Yes	No	Section Reference
1. Taxpayer Information	**Applicable to all**	☐		Taxpayer Information
2. Did you work in more than one country during 2012?		☐	☐	Travel and Workdays
3. Did you make estimated tax payments?		☐	☐	Estimated Tax Payments
4. If you have a refund would you like it directly deposited into your bank account?		☐	☐	Estimated Tax Payments
Sources of Income				
5. Income Summary	**Applicable to all**	☐		Income Summary
6. Did you sell any US real property during the year?		☐	☐	Sale of US Real Property
7. Did you earn rental income?		☐	☐	Rental Income
8. Were you self employed or an active member of a partnership?		☐	☐	Business Income and Expenses
Expenses and Deductions				
9. Deduction Summary	**Applicable to all**	☐		Deductions Summary
Miscellaneous				
10. Additional Information		☐	☐	Additional Information
11. Questionnaire Completion Checklist		☐	☐	Checklist

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TAXPAYER INFORMATION

THIS SECTION MUST BE COMPLETED			
A.	Did we prepare your return(s) last year? If no, please send a copy of your prior year return(s) and notice of assessment	☐ Yes	☐ No
B.	How would you like to receive your return(s)?	☐ Electronically	☐ Paper Copy
C.	Personal information	Taxpayer	Spouse
	Name	______	______
	Address	______	______
	City, Prov (State)	______	______
	Postal (Zip) Code	______	______
	Preferred phone	______	______
	Email address	______	______
	Birth Date (mm/dd/yy)	______	______
	Citizenship	______	______
	US SSN/ITIN	______	______
D.	Are you blind or disabled?	☐ Yes	☐ No
E.	Please indicate your filing status as at December 31, 2012	☐ Single resident of Canada or Mexico, or a single US national ☐ Other single nonresident alien ☐ Married resident of Canada or Mexico, or a US national ☐ Married resident of South Korea ☐ Other married nonresident alien ☐ Qualifying widow(er) with qualifying child	

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F.	Dependents	First Child	Second Child	Third Child
	Name	______	______	______
	Birth Date (mm/dd/yy)	______	______	______
	US SSN	______	______	______
	Net income	______	______	______
G.	Do you give permission for the IRS to discuss your tax returns with us directly?	☐ Yes	☐ No	
H.	Have you ever applied to be a green card holder (lawful permanent resident) of the United States?	☐ Yes	☐ No	
I.	Were you ever			
	A US citizen?	☐ Yes	☐ No	
	A green card holder (lawful permanent resident) of the United States?	☐ Yes	☐ No	
	If yes, have you given up your US citizenship or green card (expatriated) during the year or previous years?	☐ Yes	☐ No	
	If yes, please provide date of expatriation	______		
J.	What was your visa type on the last day of the tax year?	______		
K.	Have you ever changed your visa type? (nonimmigrant status)	☐ Yes	☐ No	
L.	How many days (including vacation, non-workdays, and partial days) were you present in the United States during?			
	2010	______		
	2011	______		
	2012	______		
M.	Did you file a US income tax return for any prior years?	☐ Yes	☐ No	
	If yes, give the last year and form number you filed (i.e. 1040, 1040NR)			
	Year filed	______		
	Form	______		

N. Are you a resident of Canada or Mexico AND commute[1] to work in the United States at frequent[2] intervals?

☐ Canada ☐ Mexico ☐ No

If not, list all of the dates you entered and left the United States during 2012

If you have more than 8 trips, please provide this detail in the calendar in the following pages

	Date entered the United States (mm/dd/yy)	Date departed the United States (mm/dd/yy)
Trip 1		
Trip 2		
Trip 3		
Trip 4		
Trip 5		
Trip 6		
Trip 7		
Trip 8		

[1] Commuting is defined as travel to work and return to your residence within a 24 hour period
[2] Frequent intervals is defined as more than 75% of your work days

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TRAVEL AND WORKDAYS

Did you have any workdays in the US in 2012? ☐ Yes ☐ No
If yes - complete the calendar
If no - no information required

Please indicate on the calendar days spent in the US and other countries during 2012

The Calendar can be completed in the PDF document or printed and completed manually

Please use the legend on the right to mark workdays and non-workdays in each country and/or state

If NO days were worked in the US during 2012, indicate as such and you do not need to provide any details

LEGEND	
Workday – US	U
Workday – Canada	C
Workday – Other Country	O
Non-workday – US	NU
Non-workday – Canada	NC
Non-workday – Other Country	NO

2012 – Taxpayer

January 2012

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2012

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

March 2012

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April 2012

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

May 2012

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June 2012

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

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July 2012

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August 2012

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September 2012

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

October 2012

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

November 2012

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

December 2012

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Country	Other Country	Summary of workdays	Summary of non-workdays	Total
Canada				
US				
Other (please specify where)				
Other (please specify where)				
Total days				366

Summary of US workdays	State	Summary of workdays	Summary of non-workdays	Total
State				
State				
State				
Total US workdays				

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2012 – Spouse

January 2012

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2012

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

March 2012

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April 2012

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

May 2012

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June 2012

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

July 2012

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August 2012

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September 2012

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

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October 2012

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

November 2012

S	M	T	W	T	F	S
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

December 2012

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Country	Other Country	Summary of workdays	Summary of non-workdays	Total
Canada				
US				
Other (please specify where)				
Other (please specify where)				
Total days				366

Summary of US workdays	State	Summary of workdays	Summary of non-workdays	Total
State				
State				
State				
Total US workdays				

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INCOME SUMMARY

Please indicate what types of income you have

Employment income				
Income	**Yes**	**No**	**How Many Slips or details**	**Slips**
Salary (non-resident tax withheld at source, if any), commissions, tips, etc.	☐	☐		W2, earnings breakdown
Stock Options	☐	☐		Please provide details such as number of options, grant and exercise date, grant and exercise price and confirmation that grant price was at fair market value at date of grant, and workdays from grant to exercise
Investment and business income				
Dividends, interest	☐	☐		1099-DIV, 1099-INT, 1042S, brokers' statements
Professional or business income	☐	☐		See Business Income page
Partnership income (limited or non active partner), estates, trusts, tax shelters	☐	☐		K-1, financial statements
Rental income	☐	☐		See Rental Income page
Sale of US real property	☐	☐		See Sale of US Real Property page
Other income				
State tax refunds received	☐	☐		1099
Other	☐	☐		Please specify ______________________

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SALE OF US REAL PROPERTY

Please complete if US real property was sold during 2012			
A. Address of property			
B. Date of acquisition (mm/dd/yy)			
C. Original cost base (if property was acquired before September 27, 1980, provide the value at January 1, 1985)			
Date and cost amount of any capital improvements	**Description**	**Date**	**Cost**
D. Date of sale (mm/dd/yy)			
E. Sale price			
F. Amount of commissions and other selling costs			
G. Was tax withheld on any of the income earned from the property or on the gain of the sale? If yes, please provide supporting documents to substantiate the federal and state taxes withheld	☐ Yes	☐ No	
H. Were the required US forms filed with the rental agent or renter to obtain an exemption or reduction from US withholdings (i.e. W-8BEN, Form W-8ECI, Form 8288-B, etc.)	Yes ☐	No ☐	
I. Have you provided a copy of the sales contract?	Yes ☐	No ☐	
J. Have you ever rented out the property or used it for business? If yes, please provide the dates the property was rented or used for business and indicate any depreciation claimed since the property has been owned	Yes ☐	No ☐	

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RENTAL INCOME

If the following summary is completed, you do not need to submit any actual receipts

1st Property	2nd Property	3rd Property
Address	Address	Address
City, state, zip code	City, state, zip code	City, state, zip code
Kind of property ☐ Single family residence ☐ Multi-family residence ☐ Vacation/short-term rental ☐ Commercial ☐ Land ☐ Royalties ☐ Self-rental ☐ Other ________________	Kind of property ☐ Single family residence ☐ Multi-family residence ☐ Vacation/short-term rental ☐ Commercial ☐ Land ☐ Royalties ☐ Self-rental ☐ Other ________________	Kind of property ☐ Single family residence ☐ Multi-family residence ☐ Vacation/short-term rental ☐ Commercial ☐ Land ☐ Royalties ☐ Self-rental ☐ Other ________________
Did you make any payments that would require you to file Form(s) 1099? ☐ Yes ☐ No	Did you make any payments that would require you to file Form(s) 1099? ☐ Yes ☐ No	Did you make any payments that would require you to file Form(s) 1099? ☐ Yes ☐ No
If yes, did you or will you file all required Form(s) 1099? ☐ Yes ☐ No	If yes, did you or will you file all required Form(s) 1099? ☐ Yes ☐ No	If yes, did you or will you file all required Form(s) 1099? ☐ Yes ☐ No
Is this the final year of rental? ☐ Yes ☐ No	Is this the final year of rental? ☐ Yes ☐ No	Is this the final year of rental? ☐ Yes ☐ No
Date first available for rent (mm/dd/yy)	Date first available for rent (mm/dd/yy)	Date first available for rent (mm/dd/yy)
Number of days rented / rental period	Number of days rented / rental period	Number of days rented / rental period
Number of days used personally / by family or used by anyone where fair market value was not paid	Number of days used personally / by family or used by anyone where fair market value was not paid	Number of days used personally / by family or used by anyone where fair market value was not paid
Number of days vacant	Number of days vacant	Number of days vacant

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Did you materially or actively participate in the operation of the property during 2012[3]? ☐ Yes ☐ No	Did you materially or actively participate in the operation of the property during 2012? ☐ Yes ☐ No	Did you materially or actively participate in the operation of the property during 2012? ☐ Yes ☐ No

Details of partners / co-owners

1st Property	2nd Property	3rd Property
Your share %	Your share %	Your share %
Partner's / co-owner's name	Partner's / co-owner's name	Partner's / co-owner's name
Address	Address	Address
SSN	SSN	SSN
Partner's / co-owner's share %	Partner's / co-owner's share %	Partner's / co-owner's share %

Currency ☐ CAD ☐ USD ☐ Other ______________

If financial statements are available for the rental property, please attach a copy per property
If not, please complete the following table for each property

	1st Property	2nd Property	3rd Property
Merchant card and third party payments			
Rental income (gross) not reported in line above			
Other income			
Total income			
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			

[3] Material participation consists of involvement in the activity on a regular, continuous and substantial basis. Active participation may include approving new tenants, setting rental terms, approving capital repairs or repair expenditures, and arranging for others to provide services.

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Taxes			
Utilities			
Depreciation expense or depletion			
Other (list) ________________			
Total expenses			
Portion applicable to personal use			

During 2012, did you carry out any major repairs or acquire any furnishings? If yes, specify the nature, date, and amount for each expenditure		☐ **Yes**	☐ **No**
Description and date	**Cost 1st Property**	**Cost 2nd Property**	**Cost 3rd Property**

Cost and accumulated depreciation			
	1st Property	**2nd Property**	**3rd Property**
Cost of land			
Cost of building			
Accumulated depreciation as at 12/31/2011			

Did you sell the property during 2012? If yes, please provide the following details and a copy of the sales contract		☐ **Yes**	☐ **No**
	1st Property	**2nd Property**	**3rd Property**
Description			
Original cost			
Date of acquisition (mm/dd/yy)			
Proceeds of disposition			
Date of disposition (mm/dd/yy)			

Note: Please be advised that the tax authorities have become strict in their tax assessments and have been refusing certain rental expenses. They have also been targeting those taxpayers who claim net rental losses without proof of a "reasonable expectation of profit". We strongly suggest you keep proper documentation of your rental income and expenses in the event proof is required.

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BUSINESS OR PROFESSIONAL INCOME AND EXPENSES

If the following summary is completed, you do not need to submit any actual receipts	
Name of Business	Business Year Period (mm/dd/yy) From_____________ To_____________
Address	Type of Business ☐ First year ☐ Last year
Employer ID number	
Partnership/Corporation Identification Number Federal and Provincial	Your share %
What state(s) and/or countries was the business carried on in?	Main product or service

Currency ☐ USD ☐ Other _____________

Income (Attach the financial statements, if any; otherwise, please complete the following)	
Income	
Work in progress at the end of the year (included in income)	
Cost of goods sold	
Gross income	
Expenses	
Advertising	
Automobile expenses (complete next section)	
Bad debts	
Business taxes, fees, licenses and membership dues	
Conventions (see next page)	
Delivery, transportation, and messenger	
Depreciation (see next pages)	
Home office expenses (complete next section)	
Insurance	
Interest	
Maintenance and repairs (except motor vehicles)	
Management and administration fees	
Meals and entertainment (100%)	
Oil and gas (except motor vehicles)	
Office expenses (stationary, postage, supplies, etc.)	
Professional fees (accountant, lawyer, etc.)	
Property taxes (except for home office)	
Rent (except for home office)	
Salaries and taxable benefits	
Telephone	
Travel (except for automobile expenses)	
Training	
Utilities (light, heat, water)	
Other (specify)	
Total Expenses	

Note: KPMG is not responsible for your Sales tax, franchise tax, and other non-income tax annual filings. If you would like our assistance with these forms, please let us know.

Automobile Expenses	
Make and model of automobile:	
Date of purchase (mm/dd/yy)	
Cost	
Number of km/miles driven in 2012	
Number of km/miles driven for business purposes in 2012	
Undepreciated balance at beginning of the year	
Automobile expenses:	
Oil and gas	
Repairs and maintenance	
Insurance	
Interest on car loan	
Registration and license	
Lease payments	
Parking	
Total expenses	
Amount reimbursed by your employer (if applicable)	

Did you change your automobile during the year? ☐ Yes ☐ No
If yes, please complete

Previous automobile	
Make and model	
Date of purchase (mm/dd/yy)	
Cost	
Date of sale (mm/dd/yy)	
Proceeds of disposition	
New automobile	
Make and model	
Date of purchase (mm/dd/yy)	
Cost	

Home Office Expenses	
Total area of business-related space	
Total area of home	
Home office expenses:	
Heating	
Electricity	
Home insurance	
Repairs and maintenance	
Rent or mortgage interest	
Property taxes	
Municipal and school taxes	
Other expenses	
Total expenses	
Total cost of the house (including notary fees, commission, property taxes)	

Conventions	
Name of organization and location of convention	**Expenses – food, lodging, fees**

Depreciable Assets

Description of Asset	Category/class	
Accumulated depreciation as at 12/31/2011		
	Purchase	**Disposition**
Cost		
Date of purchase (mm/dd/yy)		
Proceeds of disposition		
Date of disposition (mm/dd/yy)		

Description of Asset	Category/class	
Accumulated depreciation as at 12/31/2011		
	Purchase	**Disposition**
Cost		
Date of purchase (mm/dd/yy)		
Proceeds of disposition		
Date of disposition (mm/dd/yy)		

Description of Asset	Category/class	
Accumulated depreciation as at 12/31/2011		
	Purchase	**Disposition**
Cost		
Date of purchase (mm/dd/yy)		
Proceeds of disposition		
Date of disposition (mm/dd/yy)		

Description of Asset	Category/class	
Accumulated depreciation as at 12/31/2011		
	Purchase	**Disposition**
Cost		
Date of purchase (mm/dd/yy)		
Proceeds of disposition		
Date of disposition (mm/dd/yy)		

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DEDUCTIONS SUMMARY

Please indicate what types of deductions you have and what kind of documentation you are providing

Deduction	Yes	No	Comments
Accounting / legal / investment counsel fees	☐	☐	
Deductible employment expense	☐	☐	See Business Income and Expenses page
Other expenses / deductions	☐	☐	

CHARITABLE DONATIONS

Donations to US charities				
Charity name	**Amount you contributed**	**USD**	**Amount your spouse contributed**	**USD**
		☐		☐
		☐		☐
		☐		☐
		☐		☐
		☐		☐
		☐		☐
		☐		☐
		☐		☐
		☐		☐
		☐		☐
		☐		☐
		☐		☐
		☐		☐
Total				

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ESTIMATED TAX PAYMENTS

If you made estimated tax payments for 2012, please complete the following schedule and provide applicable slips or statements from the taxation authorities, as well as cancelled cheques or bank statements if available

2012 US Federal and State	Taxpayer		Spouse	
	Payment Date mm/dd/yy	Amount	Payment Date mm/dd/yy	Amount
US				
State ____________				
State payments for 2011 made in 2012				
Other payments				

If your 2012 US federal return shows an overpayment, do you want

the amount credited to 2013 estimated payments to the extent necessary?; or ☐

the amount refunded? ☐

If you want your refund directly deposited into your account, please provide us with a copy of a void cheque or your account details

Refunds	
Name of US financial institution	
Routing transit number (RTN)	
Depositor account number (DAN)	
Type of account (checking or savings)	

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ADDITIONAL INFORMATION

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QUESTIONNAIRE COMPLETION CHECKLIST

To avoid any delays in preparing your tax return(s) please use this checklist to ensure you have completed all mandatory sections of the tax organizer

Description	(√)
Ethics and Independence page signed and dated	☐
US Consent forms signed and dated (all three forms)	☐
Authorization page signed and dated (if applicable)	☐
Taxpayer Information completed	☐
Currency specified	☐
Questionnaire completed as much as possible including the income and deduction summaries	☐
Slips and documents organized and attached	☐
Slips and/or further information to follow (please specify here) ______________________________	☐

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