



## U.S. PERSONAL INCOME TAX CHECKLIST 2025

1. PERSONAL INFORMATION	
Full name:	U.S. SSN:
Street Address:	City, Province & Postal Code:
Telephone number:	Date of birth:
Cell number:	Occupation:
Fax number:	Marital Status:
Email	Citizenship:

2. SPOUSE INFORMATION	
Full name:	U.S. SSN:
Telephone number:	Date of birth:
Cell number:	Occupation:
Email	Citizenship:

3. DEPENDENT INFORMATION	
Full name:	Full name:
U.S. SSN:	U.S. SSN:
Date of birth:	Date of birth:

Full name:	Full name:
U.S. SSN:	U.S. SSN:
Date of birth:	Date of birth:

## 4. TAX INFORMATION CHECKLIST

<input type="checkbox"/>	Copy of your prior year tax return if not prepared by Real File CPA
<input type="checkbox"/>	Copy of your Prior Year Return if not prepared by Real File CPA
<input type="checkbox"/>	Copies of any notices or letters received from the IRS (if received)

<input type="checkbox"/>	During 2025 did you receive, sell, exchange or otherwise dispose of an interest in any virtual currency
<input type="checkbox"/>	Did you give a gift of more than \$15,000 to one or more people during the year?
<input type="checkbox"/>	Do you own a 10% or more interest (shares/capital) in any non-U.S. private entity such as a corporation or partnership? If so, please provide the financial statements and tax return of the entity for the 2025 tax year
<input type="checkbox"/>	Do you have investments in non-U.S. mutual funds and/or income trusts? If so, please provide copies of all brokerage statements for your non-registered accounts
<input type="checkbox"/>	If you have a TFSA account(s) please provide summary of income and gains/losses for the year or attach all the TFSA account statements for the year.
<input type="checkbox"/>	Do you have business or professional income? If yes, please complete <b>Appendix A attached below</b> for the Schedule C supplement for each business.
<input type="checkbox"/>	Did you earn rental income from a property during the year? If so, please complete <b>Appendix B attached below</b> for the Schedule E supplement for each rental property.
<input type="checkbox"/>	Did you have an interest in or signing authority over foreign bank and/or financial accounts with an aggregate value of over \$10,000 US at any time during the year? If so, you are required to file Form 114. Please complete an FBAR supplementary form to provide this information
<input type="checkbox"/>	Did you reside outside the United States for the entire calendar year (2025) and do you plan to claim the Foreign Earned Income (and Foreign Housing Exclusion) if applicable?
<input type="checkbox"/>	Did you receive the 3rd Economic Impact Payment (Stimulus Check) in 2025? YES / NO If yes, please confirm if you received an amount received if not \$1,400

**5. WAGE, SALARY INCOME**

Attach W-2s if you have received employment income during the year.

Employer:	Taxpayer	Spouse
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>

**6. INTEREST INCOME**

Attach 1099-INTs if you have received any interest income during the year

PAYER	AMOUNT

<b>7. DIVIDEND INCOME</b>	

*Attach 1099-DIVs if you have received any dividend income during the year*

PAYER	AMOUNT

<b>8. PARTNERSHIP, TRUST, ESTATE INCOME</b>
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Attach K-1s and list the payers of the partnership, trust, s-corporation, or estate income

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<b>9. INDIVIDUAL RETIREMENT ACCOUNT (IRA)</b>
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Contributions for the tax year:

	Amount	Date Contributed
<b>Taxpayer</b>		
<b>Spouse</b>		

*Were there any amounts withdrawn during the year? If so, please attach 1099-Rs.*

## 10. PENSION, ANNUITY INCOME

If there were pension income distributed during the year, were the amounts reinvested for:

Taxpayer (Y/N)                      Spouse (Y/N)                      [Please circle one]

Did you receive:

	<u>Taxpayer</u>	<u>Spouse</u>
Social Security Benefits	<input type="checkbox"/>	<input type="checkbox"/>
Railroad Retirement	<input type="checkbox"/>	<input type="checkbox"/>

Please attach Forms 1099-SSA or 1099-RRA if the above is applicable to you or your spouse.

## 11. SALE OF INVESTMENTS

If you sold any investments during the year, please fill in the below or provide copies of broker statements and/or details of stock, bond, mutual fund and other investment transactions. NOTE: For U.S. tax purposes we require original purchase date and sale date in order to determine whether short-term or long-term treatment is appropriate

Investment Type	Date Acquired	Date Sold	Sale Price	Cost

Please attach 1099-B or any confirmation slips.

## 12. OTHER INCOME

	<u>Taxpayer</u>	<u>Spouse</u>	<u>If so, Amount</u>
Alimony Received	<input type="checkbox"/>	<input type="checkbox"/>	_____
Child Support	<input type="checkbox"/>	<input type="checkbox"/>	_____
Prizes, Bonuses, Awards	<input type="checkbox"/>	<input type="checkbox"/>	_____
Gambling, Lottery	<input type="checkbox"/>	<input type="checkbox"/>	_____
Commissions	<input type="checkbox"/>	<input type="checkbox"/>	_____
Worker's Compensation	<input type="checkbox"/>	<input type="checkbox"/>	_____
Disability Income	<input type="checkbox"/>	<input type="checkbox"/>	_____
Veteran's Pension	<input type="checkbox"/>	<input type="checkbox"/>	_____
State income Tax Refund	<input type="checkbox"/>	<input type="checkbox"/>	_____
Jury Duty	<input type="checkbox"/>	<input type="checkbox"/>	_____
Unreported Tips	<input type="checkbox"/>	<input type="checkbox"/>	_____
Other _____	<input type="checkbox"/>	<input type="checkbox"/>	_____
Other _____	<input type="checkbox"/>	<input type="checkbox"/>	_____

**Standard Deduction or Itemized Deductions**

Taxpayer's are entitled to claim a standard deduction of \$12,550 for single filers (\$25,100 for Married Filing Jointly). Effective in 2018 the IRS eliminated personal exemptions and doubled the standard deduction, meaning it might be more beneficial to claim the standard deduction. Please complete the table below so that we may determine if it is more beneficial for you to claim the Standard Deduction or Itemized Deductions.

**13. MEDICAL EXPENSES**

**Medical Insurance Premiums (Paid by you)**

	<b>Taxpayer</b>	<b>Spouse</b>
<b>Prescription Drugs</b>	_____	_____
<b>Glasses, Contacts</b>	_____	_____
<b>Hearing aids</b>	_____	_____
<b>Braces</b>	_____	_____
<b>Medical Equipment</b>	_____	_____
<b>Nursing care</b>	_____	_____
<b>Medical Therapy</b>	_____	_____
<b>Dental/Orthodontist</b>	_____	_____
<b>Other _____</b>	_____	_____

Please attach ALL receipts confirming the amounts above.

**14. OTHER TAXES PAID**

<b>Personal Residence Property Tax (Attach Bills)</b>	_____
<b>Investment Property Tax</b>	_____
<b>State and local taxes</b>	_____
<b>Other _____</b>	_____

**15. INTEREST EXPENSE**

**Mortgage Interest Paid (Attach 1098)** \_\_\_\_\_

(effective January 1, 2018, you can only claim a deduction for interest on up to \$750,000 in qualified mortgage debt. For home equity loans and LOC, you can only take the deduction if you were using the money to build or improve your home on debt up to \$100,000 (\$50,000 if Married Filing Separately))

<b>Investment Interest</b>	_____
<b>Premiums Paid or accrued</b>	_____
<b>for qualified mortgage insurance</b>	_____
<b>Student Interest Paid</b>	_____

**16. CHARITABLE DONATIONS**

**Note: Please provide official receipts if available**

**Cash Contributions:**

<b>Organization</b>	<b>Amount</b>

**Non-Cash Contributions:**

<b>Organization</b>	<b>Fair Value of Goods (\$)</b>

**17. ESTIMATED TAX PAID**

**If you have made Estimated tax payments, please fill in the following below:**

<b>Due Date of Payment</b>	<b>Date Paid</b>	<b>Federal</b>	<b>State</b>



**APPENDIX A: SCHEDULE C SUPPLEMENT**

**Profit or Loss Statement:**

**CAD**

**USD**

**1. Gross Income/ Sales \$**

\_\_\_\_\_

**Cost of Goods Sold**

\_\_\_\_\_

**2. Expenses**

**Advertising**

\_\_\_\_\_

**Auto and Truck Expense**

\_\_\_\_\_

**Bad Debts**

\_\_\_\_\_

**Bank Charges**

\_\_\_\_\_

**Commission Paid**

\_\_\_\_\_

**Depreciation**

\_\_\_\_\_

**Delivery & Freight**

\_\_\_\_\_

**Dues & Subscriptions**

\_\_\_\_\_

**Employee Benefit Programs**

\_\_\_\_\_

**Insurance**

\_\_\_\_\_

**Interest Expense**

\_\_\_\_\_

**Office Expense**

\_\_\_\_\_

**Licenses and Permits**

\_\_\_\_\_

**Legal and Professional Services**

\_\_\_\_\_

**Meals & Entertainment**

\_\_\_\_\_

**Parking & Tolls**

\_\_\_\_\_

**Rents**

\_\_\_\_\_

**Repairs & Maintenance**

\_\_\_\_\_

**Salaries and Wages**

\_\_\_\_\_

**Taxes**

\_\_\_\_\_

**Travel**

**Airfare**

\_\_\_\_\_

**Hotel/lodging**

\_\_\_\_\_

**Transportation**

\_\_\_\_\_

**Utilities**

**Telephone**

\_\_\_\_\_

**Internet service**

\_\_\_\_\_

**Other Expenses**

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\_\_\_\_\_

\_\_\_\_\_

**3. Capital Asset Purchases**

Did you purchase any assets during the year? If so, please provide the date of purchase, the asset description and the amount of the purchase.

Date	Asset Description	Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____

**4. Vehicle Worksheet**

If you are claiming car or truck expenses, please complete the work sheet below.

**Vehicle 1**

Date when you placed your vehicle in service for business purposes?   /  /  

Cost of vehicle \_\_\_\_\_  
Make and Model of Vehicle \_\_\_\_\_  
Total miles driven Jan thru Dec \_\_\_\_\_  
Business miles driven Jan thru Dec \_\_\_\_\_  
Commuting miles \_\_\_\_\_

Is this vehicle leased?     Yes     No  
If yes, what are the vehicle lease payments for the year \_\_\_\_\_

Expenses incurred for the vehicle (if applicable):

Gas \_\_\_\_\_  
Repairs & Maintenance \_\_\_\_\_  
Car Washes \_\_\_\_\_  
Insurance \_\_\_\_\_  
Vehicle Registration Fee \_\_\_\_\_  
Interest on Vehicle Loan \_\_\_\_\_

**Vehicle 2**

Date when you placed your vehicle in service for business purposes?   /  /  

Cost of vehicle \_\_\_\_\_  
Make and Model of Vehicle \_\_\_\_\_  
Total miles driven Jan thru Dec \_\_\_\_\_  
Business miles driven Jan thru Dec \_\_\_\_\_  
Commuting miles \_\_\_\_\_

Is this vehicle leased?     Yes     No  
If yes, what are the vehicle lease payments for the year \_\_\_\_\_

Expenses incurred for the vehicle (if applicable):

Gas	_____
Repairs & Maintenance	_____
Car Washes	_____
Insurance	_____
Vehicle Registration Fee	_____
Interest on Vehicle Loan	_____

**APPENDIX B: SCHEDULE E SUPPLEMENT**

**Supplemental Income and Loss**

**1. Income or Loss from Rental Real Estate and Royalties**

Did you make any payments in 2025 that will require you to file Form(s) 1099?  Yes  No

Physical Address of each Property	Rental Days	Personal Use Days
#1 _____	_____	_____
#2 _____	_____	_____
#3 _____	_____	_____
#4 _____	_____	_____

**Rental Property #1:**

Did you purchase the property this year? If so, please provide the date:   /  /  

Please provide the cost of the property and any improvements made to the property

Cost: \_\_\_\_\_ Improvements: \_\_\_\_\_

**Rental Property #2:**

Did you purchase the property this year? If so, please provide the date:   /  /  

Please provide the cost of the property and any improvements made to the property

Cost: \_\_\_\_\_ Improvements: \_\_\_\_\_

**Rental Property #3:**

Did you purchase the property this year? If so, please provide the date:   /  /  

Please provide the cost of the property and any improvements made to the property

Cost: \_\_\_\_\_ Improvements: \_\_\_\_\_

**Rental Property #4:**

