

RICHTER

BUSINESS | FAMILY OFFICE

In preparation for the upcoming personal tax season, please complete the questionnaire below and **return this letter to us by March 18, 2024, together with all tax information slips you have received to date**, even if you are still waiting for additional information. Any tax slips received subsequently should be forwarded to us upon receipt.

Please provide us with the 2023 trading summary issued by your security broker and the cost of the capital dispositions, including any trading and/or activity summaries for investments in cryptocurrency, if applicable.

If you are a U.S. citizen or resident, or a Green Card holder, and are required to disclose FBAR information, please download our FBAR worksheet and return the completed worksheet.

Please note we will be using Adobe Sign for the delivery and signing of your final tax documents. To assist you, we have prepared guides for your reference.

Personal Information	
Name:	Address:
City, Province:	Postal Code:
Preferred contact method:	<input type="checkbox"/> Email: <input type="checkbox"/> Telephone:

Questionnaire				
Did your marital status change in 2023?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Current status:		
Do you have additional dependants since your last return filed? <i>If YES, provide full name, birth date, social insurance number, and his/her relationship to you:</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No			
		Name	Birth Date	SIN
Has your address changed since you filed your last return? <i>Have you disposed of your principal residence, which is required to be reported?</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No			
	<input type="checkbox"/> Yes <input type="checkbox"/> No			
Did you open or close any investment accounts in 2023? <i>If YES, please provide account information.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No			
Did you own or hold foreign property at any time in 2023 with a total cost of more than CAD\$100,000? Foreign property includes, but is not limited to, shares, bonds, real estate, and any banking or investment account held outside of Canada. <i>If YES, please provide details of the properties so we may complete Form T1135 for your signature.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No			
Did you spend more than 120 days (for any purpose) in the U.S. during the past three (3) years? <i>If YES, please provide the number of days for each year.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	2021 _____		
		2022 _____		
		2023 _____		

TORONTO

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Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

MONTRÉAL

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Montréal QC H3A 0G6
514.934.3400

CHICAGO

200 South Wacker Dr., #3100
Chicago, IL 60606
312.828.0800

Questionnaire (Continued)	
In 2023, did you work from home more than 50% of the time for a period of at least four consecutive weeks in the year AND received a signed T2200 form?	<input type="checkbox"/> Yes <input type="checkbox"/> No Click here for more details about Home Office Expenses
Did you receive any receipts containing a "QCJO" designation relating to any subscription costs to Canadian Digital News Media during the year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Did you travel to another country for work-related purposes in 2023?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Did you have any foreign taxes withheld in 2023?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Did you hold cryptocurrency during any part of 2023?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Did you create, own or dispose of any interest in an entity that is not disclosed in the account statements you will be providing?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Did you own a property in or outside of the U.S. in 2023? <i>If YES:</i> <i>a. How much did you pay in real estate taxes?</i> <i>b. How much did you pay in mortgage interest?</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No a. _____ b. _____
Did you or your child attend an educational institution in the U.S.? <i>If YES, did you receive any student loan or tuition statements from the U.S.? (i.e. 1098-E or 1098-T)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
Did you contribute to your First Home Savings Account ("FHSA") in 2023? If YES, how much contribution did you make?	<input type="checkbox"/> Yes <input type="checkbox"/> No How much? \$ _____

Please provide receipts or other documents to support any of the following credits and/or deductions that apply:	
<input type="checkbox"/> Child care expenses	<input type="checkbox"/> Other dependant care (i.e. for elder relatives or adult children with mental or physical disability)
<input type="checkbox"/> Tuition (T2202A)	<input type="checkbox"/> Interest paid on student loans
<input type="checkbox"/> RRSP contributions	<input type="checkbox"/> Interest paid on loans used to earn investment income in a non-registered account
<input type="checkbox"/> Union or professional dues	<input type="checkbox"/> Employment expenses, with signed T2200
<input type="checkbox"/> Charitable donations	<input type="checkbox"/> Medical expenses, including health insurance premiums paid in the year and cost of service animal
<input type="checkbox"/> Support payments <i>If 2023 is the first year support is paid, we will require a copy of your separation agreement or divorce decree</i>	

IMPORTANT REMINDERS FOR U.S. CITIZENS OR GREEN CARD HOLDERS – Please provide:

Please provide the Social Security Numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) for all of your dependents, if applicable

Name	SSN / ITIN	Relationship

Original acquisition date of every asset that you sold in 2023

Maximum value of bank or investment accounts you held outside of the U.S. if at any time in 2023 the total balance of all such accounts was greater than US\$10,000

If this applies to you or your family members, please complete our FBAR worksheet and return to your Richter U.S. Tax advisor. You can download the worksheet using the link provided in our email.

2023 TFSA statements (full year), if applicable

2023 RESP statements (full year), if applicable

At any time in 2023, did you or your spouse... (check all that apply)	You	Spouse
▪ Hold stock options or any other form of deferred compensation (e.g. restricted stock, deferred share units) issued by your current or former employer?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Gift cash or property in excess of US\$17,000 to any person?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Receive more than US\$100,000 as a gift from a non-U.S. individual or estate?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Receive more than US\$18,567 as a gift from a non-U.S. corporation or partnership?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Own capital stock representing at least 10% of the votes or value in any corporation?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Own a partnership interest representing at least 10% of the value in the partnership?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Settle, or contribute or loan property to, a trust?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Receive a distribution or obtain a loan from a trust or estate (as a beneficiary or otherwise)?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Issue a loan to, or obtain a loan from, an individual or entity at below-market interest rates?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Own income-producing assets offshore (i.e. outside the U.S. and Canada)?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Earn income from, or participate in, transactions not otherwise covered in this questionnaire?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Transfer or loan any property (including cash) to a non-U.S. corporation?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Hold an interest in non-U.S. mutual funds, investment funds or ETFs?	<input type="checkbox"/>	<input type="checkbox"/>
▪ Did you receive any state or local tax refunds in 2023?	<input type="checkbox"/>	<input type="checkbox"/>