

**WORLDWIDE ASSETS AND LIABILITIES OWNED ON EXPATRIATION DATE**

This questionnaire is meant to capture the broad categories of assets and liabilities you might own on the date of expatriation. Please note that unlike certain U.S. disclosure forms, you are required to report both U.S. and non-U.S. assets on Form 8854. Answer YES if you think that you had that type of asset. Answer NO only if you are confident that you did not possess that type of asset. If you answer NOT SURE, we will contact you to discuss the item further.

Assets (things you OWN)	Response
Cash balances in bank checking or savings accounts (any country)	
Canadian Registered Retirement Savings Plan (RRSP)	
Canadian Registered Retirement Income Fund (RRIF)	
U.S. 401(k), 403(b) or similar U.S. pension assets	
U.S. traditional individual retirement account (IRA)	
U.S. Roth individual retirement account (Roth IRA)	
Other pension assets or entitlements (not listed on previous lines)	
Canadian Tax Free Savings Account (TFSA)	
Canadian First Home Savings Account (FHSA)	
Canadian Registered Disability Saving Plan (RDSP)	
Canadian Registered Education Savings Plan (RESP)	
U.S. Education Saving Plan (e.g., Coverdell or 529 Plan)	
Taxable investment accounts (stocks, bonds, mutual funds, etc.)	
Debts, loans, mortgages owing to you (by governments, corporations or individuals)	
Annuities	
Life insurance	
Assets held in trust for you and/or a beneficial interest in a trust or estate	
Real estate (houses, cottages, rental properties, land, etc)	
Vehicles (such as cars, trucks, motorcycles, RV trailers, etc.)	
Boats, airplanes, jet skis, motocross/ATVs (any "toys" you might own)	
Antique or vintage furniture - ONLY if they have significant value	
Collectibles (e.g., fine art, coins, sports cards - ONLY if they have significant value)	
Personal living items (e.g., jewelry, watches - ONLY if they have significant value)	
Precious metals or jewels (in physical form - e.g., in a bank safety deposit box)	
Cryptocurrency or non-fungible tokens (e.g., Bitcoin)	
Wages/compensation to be paid in future for services in the past	
Stock options	
Intangibles (e.g., patent, copyright, trademark, franchise, license, contracts)	

Liabilities (money you OWE)	Response
Credit card(s)	
Line(s) of credit	
Mortgage(s)	
Student loans	
Auto loans	