



Phone : 424-835-2288

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This organizer is designed to assist you in gathering the information required for preparation of your nonresident alien/dual status tax returns and is intended to supplement your individual income tax return organizer as necessary. Please complete in full and provide details and documentation as requested.

Also, enclosed is an engagement letter which explains the services that will be provided to you. Please sign a copy of the engagement letter and return it in the enclosed envelope. Keep the other copy for your records.

The filing deadline for the tax return is _____. Your completed tax organizer needs to be received no later than _____. Any information received after that date may require an extension to be filed for this return.

If an extension of time to file is required, any tax that may be due with this return must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late-payment penalties and interest.

We look forward to providing services to you. Should you have any questions regarding any items, please do not hesitate to contact _____.

Email _____ Phone _____

In particular, if you are uncertain of the appropriate response for any of the requested items, please consult the contact above.

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by (taxpayer) _____

Certified by (spouse) _____ (if applicable)

	Taxpayer		Spouse	
100) Personal information				
▶ 101) Country (countries) of citizenship:				
• Country which issued your passport:				
• Country where you claim tax residence:				
	Yes	No	Yes	No
▶ 102) Did you live in any other country besides the U.S. during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If so, which country:				
▶ 103) Have you ever been a U.S. citizen?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If so, when?				
▶ 104) Are you a green card holder (lawful permanent resident) of the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If so, please indicate the date(s) obtained:				
▶ 105) Do you have an application for a U.S. green card (lawful permanent resident) pending?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If so, when did you apply?				
▶ 106) Have you ever given up a green card or revoked U.S. citizenship? If so, provide Form I-407.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 107) Do you own any property outside of the U.S.?				
If so, provide the address of any jointly owned property:	If so, provide the address of any property owned separately by the taxpayer:		If so, provide the address of any property owned separately by the spouse:	
▶ 108) Do you have a U.S. Social Security number (SSN) or individual taxpayer identification number (ITIN)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If so, please provide:				

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 109) Did your children accompany you to the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, do they have U.S. SSNs or ITINs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If so, please provide:				
▶ 110) What is your profession?				
▶ 111) Please indicate the purpose of your assignment in the U.S.				
• Training				
• Intercompany transfer				
• Other				
▶ 112) Are you or your spouse an officer or director of a non-U.S. corporation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, additional information will be required to be gathered and reported.				
▶ 113) Are you or your spouse a shareholder of a non-U.S. corporation? If yes, indicate the corporate name, number of shares owned, and percentage of ownership.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, additional information will be required to be gathered and reported.				
▶ 114) Are you or your spouse a partner in a non-U.S. partnership? If yes, indicate partner designation, units held, partnership name, and distributions received in this calendar year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, additional information will be required to be gathered and reported.				

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 115) Do you operate a business outside of the U.S. as a sole proprietor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, additional information will be required to be gathered and reported.				
▶ 116) Which state do you live in?				

	Taxpayer	Spouse
200) U.S. visa status		
▶ 201) What was your visa type on the last day of the tax year?		
▶ 202) If you have held visas other than that listed above, please list all changes and dates of change:		

	Taxpayer		Spouse	
	Yes	No	Yes	No
300) Tax return filings				
▶ 301) In what countries do you file tax returns? What years (or periods) have you done so?				
▶ 302) Please provide contact information for a non-U.S. tax adviser.				

▶ 303) Have you ever filed a U.S. tax return?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, please indicate the type of form:				
	<input type="checkbox"/> 1040		<input type="checkbox"/> 1040	
	<input type="checkbox"/> 1040NR		<input type="checkbox"/> 1040NR	
	<input type="checkbox"/> 1040A		<input type="checkbox"/> 1040A	
	Other _____		Other _____	
• For tax year:				
• Please provide copies of the most recent U.S. tax return that you filed.				

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 304) Have you utilized a tax treaty in prior filings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 305) Have you ever made a Sec. 6013(g) or Sec. 6013(h) election? Both elections relate to married individuals electing to file jointly with their spouse. Please explain.				
▶ 306) To which IRS office, if any, have you paid estimated taxes or other income tax payments for 2017?				

	Taxpayer	Spouse
400) Travel		
▶ 401) What was the date you first entered the U.S.?		
▶ 402) How long will you be in the U.S.?		
• You will also need to complete the allocation of days schedules included with this organizer.		
▶ 403) Number of days (including vacation and non-work days) of presence in the U.S. during:		
2016		
2015		
▶ 404) If you are in the U.S. on an employment-related assignment:		
• When did your U.S. assignment start?		
• When is your U.S. assignment expected to end?		

	Taxpayer		Spouse	
	Yes	No	Yes	No
500) Gifts				
▶ 501) In 2017, did you receive any amount in gifts or bequests from non-U.S. sources (e.g., from non-U.S. individuals, trusts, corporations)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 502) In 2017, did you transfer more than \$149,000 in cash (or property valued at more than \$149,000) to a spouse who is not a U.S. citizen? Note: Consider transfers under community property laws when answering this question.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 503) Did you give or receive any other gifts in 2017?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, please explain (include entity name, if applicable).				

	Taxpayer		Spouse	
	Yes	No	Yes	No
600) Other				
▶ 601) Complete the attached individual income tax return organizer for 2017, detailing your income and deductions. Attach the various applicable information returns.				
▶ 602) Provide information or specifics on items "not complete" or "pending," requiring more information.	CPA			
▶ 603) In 2017, did you rent out your house or any other property (whether the property is in your home country, in another country, or in the U.S.) to any other person?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 604) Are you participating in any home country tax deferred retirement or savings plans?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 605) Do you have any tax deferred or tax-exempt accounts held outside of the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 606) Did you sell any U.S. or foreign stocks, bonds, or other investment property in 2017?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 607) Are you filing a return for a trust?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 608) Do you have interest in (or signature authority over) any financial accounts or any specified foreign financial assets located outside of the U.S.? If yes, complete the attached foreign national account information request.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 609) Were there any taxes paid upon income earned or received in the foreign accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, list country, amount of tax paid, etc.				
▶ 610) Is the foreign account held jointly with another person?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, provide the name of the joint owner, their date of birth, and their U.S. tax number.				

	Taxpayer		Spouse	
	Yes	No	Yes	No
700) Reporting for foreign trusts or estates				
If yes to any of the following questions, additional information will likely be required to be obtained and reported.				
▶ 701) Have you or your spouse created a foreign trust? If yes, provide details as well as the date established.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 702) Have you or your spouse transferred property directly or indirectly to a foreign trust or estate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 703) Have you or your spouse received any distribution, directly or indirectly, from a foreign trust or estate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 704) Have you or your spouse received any loans from a foreign trust or estate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 705) Are you or your spouse a beneficiary of a foreign trust or estate? Could you qualify as a contingent beneficiary?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 706) Do you or your spouse hold an outstanding obligation of a foreign trust (or with a person related to the trust)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 707) Have you or your spouse received a foreign grantor trust beneficiary statement from a trustee or custodian? If so, provide.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 708) Have you or your spouse received a foreign nongrantor beneficiary statement from a foreign fiduciary? If so, provide.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 709) Have you or your spouse used any trust property in 2017 in any capacity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, have you paid any consideration to the fiduciary for such personal use?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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► Allocation of days in 2017 – Total

Total time spent in the U.S. during the year. Please complete each month in this section.

Days in months		Dates		Dates	
		Left foreign country	Arrived in U.S.	Left U.S.	Arrived in foreign country
January	31				
February	28				
March	31				
April	30				
May	31				
June	30				
July	31				
August	31				
September	30				
October	31				
November	30				
December	31				
Total	365				

Please account for every day in the calendar year.

► Allocation of days in 2017 – Allocation of days worked in the U.S. and overseas. Please complete each month in this section.

		In U.S.		Overseas	
		Days worked	Days not worked	Days worked	Days not worked
January	31				
February	28				
March	31				
April	30				
May	31				
June	30				
July	31				
August	31				
September	30				
October	31				
November	30				
December	31				
Total	365				

Days not worked include Saturdays, Sundays, holidays, vacation, sick days, etc. The total of these four columns must equal 365.

► Foreign financial account and asset information

This section applies to taxpayers who have a financial account or financial asset located outside of the U.S. and/or signature or other authority over a foreign financial account. A financial account includes bank and other financial accounts. If the aggregate value of all of your accounts exceeded US\$10,000 at any time during the year, complete the following:

Name and address of financial institution	Account type (bank/securities/other)**	Account number	Maximum value during the year*	Currency	Held separately (S) or jointly (J) or signature authority (SA)	Joint owner's name(s), address, and U.S. taxpayer identification number (if any)

* Please provide the highest value at any time during the year in the foreign currency.

** Treasury guidance presently (*Form 114, Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives, or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card, or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life), and an annuity policy with cash surrender value.

Please note this information is provided as guidance and is subject to change. Current Treasury guidance should be considered when determining the filing requirements for Form 114.

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