

Foreign Income and Asset Tax Organizer

This Organizer is for: _____

If you are a U.S. Resident* or Citizen, you are required to report your world-wide income.

*Generally, you are considered to be a U.S. resident if you are a Green Card holder or if you resided inside of the United States for more than a certain number of days during the year.

Use this Organizer to gather information needed for accurate reporting of your financial assets and income earned outside of the United States.

Did you receive income from outside of the United States?	Yes	No
If yes, indicate which types of income you had and complete additional organizers as indicated:		
Wages from a foreign employer. If yes, complete Foreign Earned Income Reporting Information below.		
Self-employment income. If yes, complete our Self-employment organizer .		
Dividend income. If yes, complete our <i>Foreign Financial Account Report</i> on Page 2		
Interest income. If yes, complete the <i>Foreign Financial Account Report</i> on Page 2		
Sale of stocks or bonds. If yes, complete our Sale of Foreign Stocks or Bonds Organizer .		
Do you have investments in a Passive Foreign Investment Company (PFIC) or mutual fund? If yes, please provide January 1 and December 31 balances for each fund.		
Do you have ownership interest in a Privately-Held Company? If yes, describe. <small>Note: If you own 10% or more of a foreign corporation, we need to complete IRS Form 5471 and will need company P&L and balance sheet.</small>		
Do you own a foreign insurance policy with a surrender value? Did you purchase a foreign life insurance policy during the year? If yes, describe.		
Rental Property income. If yes, complete our Rental Property Organizer .		
Retirement or Pension. If yes, provide the name and address of payer and amount received.		
Other income sources outside of the U.S.A. (describe)		

Foreign Earned Income Reporting Information (Used to figure the foreign earned income exclusion)		
Answer "Yes" or "No" to ALL of the following questions.	Yes	No
Did you reside outside of the United States during the year? If yes, enter your foreign address.	<input type="checkbox"/>	<input type="checkbox"/>
Did your employer provide you with housing? If yes, what was the fair rental value of the housing?	<input type="checkbox"/>	<input type="checkbox"/>
Foreign Wage Reporting - What is the amount of gross foreign wages (before tax) you were paid? _____ What is the amount of foreign tax you paid on your wages? _____ Name and address of your foreign employer :		
Did you have any self-employment income earned outside of the United States? If yes, are you required to pay social security tax (equivalent) to the foreign country? Yes <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are you required to pay tax to the foreign country? If no, explain:	<input type="checkbox"/>	<input type="checkbox"/>
What type of visa or immigration status do you have in the foreign country? _____ Expiration date: _____		

If you resided outside of the United States, provide all dates of presence inside the United States.			
Date Arrived U.S.	Date Departed U.S.	Date Arrived U.S.	Date Departed U.S.

Did you pay tax to a foreign country? If yes, enter dates and amounts of tax paid.			
Date tax paid	Country/Currency tax paid to	Type of income taxed	Notes

Foreign Financial Account Report

Complete this section if you had ownership of or signature authority over any foreign financial accounts, or if you have signing authority over a foreign trust account – including foreign retirement accounts.

Account Number	Name of Financial Institution	Address of Financial institution Street/City State/Province Postal code/Country	Name(s) of Account Owners	Highest Balance in account for year <small>Enter amount in foreign currency</small>	Income type I = Interest D = Dividend C = Capital gains <small>Enter income type and date received</small>	Amount of income earned by this account <small>Enter amount in foreign currency</small>	Enter "O" and date if account was opened "C" and date if account was closed

Offshore financial assets include: Bank accounts, brokerage accounts, retirement accounts (for example, employer retirement/pension accounts, Australia's Superannuation Fund, or Canadian RRSP accounts), foreign trusts, or stock holdings.

The United States requires all U.S. Citizens, Greencard holders, and person's residing in the United States, to report ownership or signing authority over foreign financial assets. Severe penalties and even prison time can be imposed on persons who willfully ignore these rules. Streamlined compliance procedures are offered for non-compliant tax payers to bring them into compliance and begin reporting ownership of off-shore financial assets.