

1040NR TAX RETURN ORGANIZER (REAL ESTATE INCOME)

FOR INTERNAL USE ONLY BY THE BRUNTON – MCCARTHY CPA FIRM CHARTERED

FOR CALENDAR YEAR _____ CURRENT DATE _____

(Husband and Wife must each complete a separate organizer if rental real estate is jointly owned)

TO AVOID DELAY WITH YOUR RETURN PLEASE ANSWER ALL QUESTIONS AND PROVIDE COPIES OF NECESSARY DOCUMENTATION

1. Name _____ Phones: Home (US): _____ Home (Non-US): _____
2. Address _____ Cell: _____ Office: _____
 _____ Fax: _____ Email: _____
3. U.S. taxpayer identification number, if any. Please do not give a non-U.S., (e.g. Canadian or UK) number _____
4. Birth Date _____ Martial Status: Single Married Widow(er) with Dependent Child
5. Dependent Children: Name _____ Date of Child's Birth _____ Did each live with you all year? Yes No
 Children's U.S. taxpayer identification number, if any. (Please do not give a non-U.S. e.g. Canadian number) _____
6. Country of Citizenship _____ Country of Birth _____
7. Did you have a "green card" during the year? Yes No If yes, date you acquired green card _____
 If no, have you applied for a green card? Yes No N/A If yes, when did you apply for a green card? _____
 Have you abandoned a green card, or relinquished US citizenship since February 2, 1995? Yes No
 Do you have any other U.S. visa? Yes No If "Yes", Type of Visa _____ Visa number, if any _____
8. Country issuing your Passport _____ Country of Residence _____
9. Were you ever a U.S. citizen or U.S. resident? Yes No. Was one of your parents ever a U.S. citizen? Yes No
10. Purpose of your visit to the U.S. _____
11. Did you abandon your permanent residence as an immigrant to the U.S. during the year? Yes No
12. Dates you entered and left the U.S. during the calendar year _____
13. Please provide and compute the following: Column A
- | | |
|--|-------|
| Number of days you were in the U.S. in the current <u>calendar</u> year
(i.e. the above year for which your return is being prepared): | _____ |
| Number of days you were in the U.S. in the preceding <u>calendar</u> year:
Compute 1/3 of the days in the preceding year & place in Column A: | _____ |
| Number of days you were in the U.S. in the 2nd preceding <u>calendar</u> year:
Compute 1/6 of days in the 2nd preceding year & place in Column A: | _____ |
| Add the total days in Column A | _____ |
- If the total of Column A is 183 days or more please complete the enclosed "closer connection" questionnaire. Please return the completed "closer connection" questionnaire to us with this form. In this case there is an important deadline for your U.S. tax return. Please act promptly.
14. Have you ever filed a U.S. income tax return? Yes No
 If Yes, give: Year(s) _____ Form Number _____ Where sent _____
15. Did your spouse contribute to the support of any dependents? Yes No Were you engaged in U.S. business? Yes No

U.S. REAL ESTATE OWNED OR SOLD

(If we previously prepared a return for you, please provide information on changes or additions since the last tax return was prepared.)

For each U.S. property you owned or sold during the year, please attach a copy of the Deed and Settlement Statement (Statement of Adjustments or Closing Statement) from the purchase and provide:

16. Type of Property (i.e. home/condo) _____ Date Purchased _____
17. The property is owned: Solely by you Jointly with your spouse Other
18. Property Address _____
19. Cost _____ Was the property purchased furnished or unfurnished? Furn. Unfurn.
20. If purchased furnished, what is a reasonable portion of the purchase price to allocate to the value of the furnishing? _____
- | Description | Date | Cost |
|---------------------------------------|-------|-------|
| 21. Subsequent Improvements: | _____ | _____ |
| 22. Assessments paid for Improvements | _____ | _____ |
| 23. Furnishings Purchased: | _____ | _____ |

In what currency (i.e. US dollars, Cdn dollars, etc) is the above information presented?

U.S. REAL ESTATE RENTALS OR PROPERTY SOLD

(PLEASE ENTER TOTAL FIGURES ON ONE SPOUSE'S ORGANIZER ONLY).

For each U.S. property for which you received rental income during the year please provide the following.

24. Address: _____
25. Number of days during the year the property was: a) Leased _____ b) Used personally _____ c) Vacant _____
- 25a. During the "vacant" days, was the property offered for rent? Yes No
26. Rental income received _____ Expenses: 1/1/07 – 12/31/07 - list below or attach home country tax return
- | | | |
|----------------------------------|-----------------------------------|---------------------------|
| 27. Advertising _____ | Legal fees _____ | Utilities _____ |
| Cleaning & Maintenance _____ | Tax return preparation fees _____ | Other (describe) _____ |
| Commissions _____ | Repairs _____ | |
| Insurance _____ | Repair Assessments _____ | |
| Interest (1) See (1) below _____ | Taxes _____ | - Personal Property _____ |
| | - Real Estate Tax _____ | - Other _____ |
| | - Tourist Development _____ | |
| | - Sales Tax _____ | |
- (1) For interest expense please provide:
- a) Original length of loan (no. of years) _____
- b) The person or entity to whom you pay interest is resident (located) in what country? _____
- c) For a mortgage on U.S. property, please enclose a copy of the mortgage documents. Enclosed? Yes No

In what currency (i.e. U.S. dollars, Cdn dollars, Euros, etc.) is the above information presented? _____

28. Was all the rental income received from tenants on a written lease exceeding six months? Yes No
29. Was State Sales tax collected from the tenant and paid to the state? Yes No
If yes, is the State Sales Tax included in the amount for "Rental Income" listed on line 26 above? Yes No

30. Was County Tourist Development Tax collected from the tenant and paid to the County? Yes No
 If yes, is County Tourist Development Tax included in the amount for "Rental Income" listed on line 26 above? Yes No
31. Was County Personal Property Tax paid on the appliances and furnishings? Yes No
32. Have you prepared (or will you prepare) your own 2008 County Personal Property Tax Return? Yes No
 If no, would you like us to prepare the County Personal Property Tax Return, if required? Yes No

U.S. REAL ESTATE SOLD

33. Did you sell U.S. real estate during the year? Yes No If yes, please answer the following:
34. Was the property sold furnished or unfurnished? Furn. Unfurn.
35. Property address _____
36. Date sold _____ Selling price _____ It was owned Solely by you Jointly with your spouse
37. Please provide amounts for all expenses paid during the current year up to the date of sale. (Please provide either on Line #27 above or on a separate paper.)
38. Please attach a copy of the Sales Contract, and also the Settlement Statements (Statements of Adjustments) for both the purchase and sale of the property and also IRS Form 8288-A, if any.

OTHER U.S. INCOME

39. Did you receive any other income from U.S. sources other than real estate rental income? Yes No
 If yes, please describe, including payor and amount _____

OTHER

40. Provide details and amounts of any taxes withheld or paid in the U.S. during the year. Also provide details of charitable contributions, casualty or theft losses in the U.S. and any business expenses.
41. **Have you answered all questions & supplied all documents requested on this questionnaire?** Yes No
If "No" please explain, otherwise your tax return may be delayed and/or the fee may be increased because of the extra time required.

Signed: _____

PLEASE RETURN TO: THE BRUNTON – MCCARTHY CPA FIRM CHARTERED 4710 NW 2ND AVENUE, #101, BOCA RATON, FL 33431
 Tel: (561) 241-9991 Fax: (561) 241-6332 Email: tax@taxintl.com

Please include a US \$300 retainer with this organizer.