

# 1040 TAX RETURN ORGANIZER (U.S. CITIZEN OR U.S. RESIDENT)

(FOR INTERNAL USE ONLY BY ABITOS ADVISORS, LLC)

FOR TAX RETURN YEAR ENDED \_\_\_\_\_ CURRENT DATE \_\_\_\_\_

(Each spouse must complete a separate organizer)

## PART I – GENERAL INFORMATION REQUIRED

1. Name \_\_\_\_\_ Date of Birth: \_\_\_\_\_ E-Mail: \_\_\_\_\_
- 1a. Phones: (U.S.): \_\_\_\_\_ (Non-U.S.): \_\_\_\_\_ Cell: \_\_\_\_\_ Office: \_\_\_\_\_
2. Address \_\_\_\_\_
3. U.S. Taxpayer Identification Number (ITIN) or Social Security Number \_\_\_\_\_ Occupation \_\_\_\_\_
- 3a. Country of birth \_\_\_\_\_ Country(ies) of citizenship \_\_\_\_\_
4. Marital Status: Single \_\_\_\_\_ Married / Common Law \_\_\_\_\_ Separated (by Court decree) \_\_\_\_\_ Separated (not by decree) \_\_\_\_\_
5. Were either of your parents U.S. citizens? \_\_\_\_\_ If you are a U.S. citizen, when did you become a U.S. citizen? \_\_\_\_\_
6. Country(ies) issuing your passport \_\_\_\_\_ Country of residence \_\_\_\_\_ Date established \_\_\_\_\_  
Approx. No. of days in U.S. during above tax year \_\_\_\_\_ If a U.S. resident, date you became a U.S. Resident \_\_\_\_\_
7. Have you ever had a "green card"? Yes / No / N/A \_\_\_\_\_. If "Yes", what date was it issued? \_\_\_\_\_  
If "No", have you applied for a green card? Yes / No / N/A \_\_\_\_\_. If "Yes", when did you apply for a green card? \_\_\_\_\_
8. Have you abandoned a green card, or relinquished U.S. citizenship? Yes / No \_\_\_\_\_. If "Yes", indicate date \_\_\_\_\_  
Do you have any other nonimmigrant U.S. visa? Yes / No \_\_\_\_\_. If "yes", type (F,J) \_\_\_\_\_ U.S. visa number, if any \_\_\_\_\_
9. Spouse's name \_\_\_\_\_ Citizenships of spouse \_\_\_\_\_ Spouse's date of birth \_\_\_\_\_  
Spouse's U.S. ITIN or Social Security Number. Do not give a non-U.S. number \_\_\_\_\_  
Was any parent of your spouse a U.S. citizen? \_\_\_\_\_ Yes / No \_\_\_\_\_
10. Please attach the following details regarding each dependent child:  
Name \_\_\_\_\_ Country of Birth \_\_\_\_\_ Date of Birth \_\_\_\_\_  
U.S. Social Security Number or U.S. ITIN \_\_\_\_\_ Child's income \_\_\_\_\_ Adoption expenses, if any \_\_\_\_\_
11. Is any dependent child either a U.S. citizen or green card holder? Yes / No \_\_\_\_\_. If "Yes", please provide details.
12. Was the child a full-time student at a secondary institution? Yes / No \_\_\_\_\_. If "Yes", please provide details of the institution and tuition expenses. Was the child temporarily or permanently disabled during the year? Yes / No \_\_\_\_\_
13. Did each dependent child live with you the entire year? Yes / No \_\_\_\_\_. If "No", please explain why.
14. For what tax year did you last file a U.S. tax return? \_\_\_\_\_ If we did not prepare it, please attach a copy.
15. Did you receive any correspondence from the Internal Revenue Service regarding your prior year tax return? Yes / No \_\_\_\_\_  
If "Yes", please attach a copy.

## PART II – CURRENT YEAR TAX INFORMATION

16. Do you want your refund directly deposited in your **United States bank account**? Yes / No \_\_\_\_\_  
(Please note, it must be a **bank account situated in the U.S.**) If "Yes", please provide the following information:  
Name of your bank \_\_\_\_\_ Name(s) on account \_\_\_\_\_  
Type of account \_\_\_\_\_ Bank routing number \_\_\_\_\_ Bank account number \_\_\_\_\_
17. Are you attaching a copy of a "foreign country" tax return to this questionnaire? Yes / No \_\_\_\_\_  
If "Yes", does it include all your worldwide income for the year? Yes / No \_\_\_\_\_  
If "No", please attach a summary of your worldwide income for the year.  
Also, please provide copies of all your foreign income reporting slips (i.e. T4, T4A, T5, NR4, etc.)
18. Health insurance: did you receive any advance Premium Tax Credit (government subsidy/assistance) payments which were applied towards the cost of your monthly health insurance premiums during the year? Yes / No \_\_\_\_\_  
If "Yes", please provide a copy of IRS Form 1095-A along with your tax forms.

Please complete reverse side also



19. Please provide details and amounts of any U.S. taxes withheld or paid with respect to the above calendar year.
- (a) Overpaid with prior year's return and applied to above calendar year? (if we did not prepare your prior year U.S. tax return) \_\_\_\_\_
- (b) Estimated tax payments made for the above calendar year including dates and amounts \_\_\_\_\_
- (c) Paid with the extension for the above calendar year? (if we did not prepare your prior year U.S. tax return) \_\_\_\_\_

20. Please provide a **complete description** including the unit of currency of the following expenses you incurred during the year:

Unreimbursed Medical Expenses		Investment Interest		Educator Expenses	
Medical Insurance Premiums		Casualty Losses/Theft		College Tuition Expenses	
Long-Term Care Premiums		Other Taxes		Interest on Student Loans	
Mortgage Interest & Points on a Primary & Secondary Residence		Taxes on Primary & Secondary Residence		Health Savings Account (HSA) <u>Employee</u> Contributions	
Child Care Expenses		Energy Saving Expenditures		Health Savings Account (HSA) <u>Employer</u> Contributions	
Sales Tax on Purchase of Boats, Cars, Planes, Etc.		Premiums Paid on Non-U.S. Life Insurance Policies		Alimony Paid	
Charitable Contributions (Cash or Qualified Charitable Contribution (QCD))		Charitable Contributions (Non-Cash)		Other (Please attach a separate sheet)	

21. Did you make any investments in a "Qualified Opportunity Zone"? \_\_\_\_\_
22. Did you own or sell any Canadian, European, or other non-U.S. mutual funds or exchange traded funds (ETFs) at any time during the year that were not in your RRSP/RRIF or other similar treaty compliant retirement accounts)? Yes / No \_\_\_\_\_  
If "Yes", please complete the separate organizer "*Passive Foreign Investment Company Organizer*", and please contact us immediately, tax may be due with penalties for late payment.
- 23a. At any time during the year did you receive, sell, send, exchange or otherwise acquire or dispose of any financial interest in virtual currency or Non-fungible Token (NFT)? Yes / No \_\_\_\_\_  
If "Yes", please contact us immediately, tax may be due immediately with penalties for late payment.  
Please provide the date(s) and cost of purchase, sale proceeds, and date of sale.
- 23b. Do you any own any cryptocurrency (or other virtual currency) held in a foreign exchange or account? Yes / No \_\_\_\_\_  
If "Yes", please complete the "*FBAR & Form 8938 Organizer*".
24. Did you sell any other assets (stocks, bonds, real estate, etc.) during the year? Yes / No \_\_\_\_\_  
If "Yes", please contact us immediately, tax may be due immediately with penalties for late payment.  
Please provide the date and cost of purchase, sale proceeds, and date of sale.
25. Did you have a foreign (non-U.S.) bond or note mature during the year? (For example: a corporate or government bond that became due) Yes / No \_\_\_\_\_  
If "Yes", please provide the cost of the initial purchase, the date of purchase, sale proceeds, and date of sale.
26. Did you make payments toward any non-U.S. dollar debt during the year? Yes / No \_\_\_\_\_  
(For example: a payment towards a non-U.S. mortgage or a non-U.S. loan) If "Yes", please provide details.
27. Do you have any account held in trust for minor children? If "Yes", please provide details. Yes / No \_\_\_\_\_
- 28a. Did you rollover a Traditional IRA account to a Roth IRA account? If "Yes", please explain. Yes / No \_\_\_\_\_
- 28b. Did you contribute to a Traditional IRA or a Roth IRA account? Yes / No \_\_\_\_\_  
If "Yes", please provide details.
29. Did you receive Advance Child Tax Credit Payments in 2023? Yes / No \_\_\_\_\_  
If "Yes", please provide a summary of the deposits.
30. Have you provided all income, tax slips, deductibles, expenses, etc. to our office? Yes / No \_\_\_\_\_  
If "No", please provide a detailed list to ensure the tax returns are completed accurately and efficiently.

Please complete reverse side also



### PART III – CANADIAN EDUCATION AND PENSION PLANS (INCLUDING LIFs, LIRAs, RRSPs, RRIFs, ETC.), RESPs & TFSAs

31. Were you the owner or beneficiary of any of the following Canadian plans: a registered pension plan or deferred profit sharing plan, an RESP, TFSA, RRSP, RRIF, LIRA, LIF, LRSP, (or equivalent)? Yes / No \_\_\_\_\_  
If “Yes”, please complete the “Organizer for Non-U.S. Pension Plans, RRSPs, RRIFs, TFSAs, & RESPs”.

### PART IV – OTHER FOREIGN (NON-U.S.) PENSION PLANS

32. Do you belong to any other non-U.S. employer or private pension (e.g. Canadian RRSP/RRIF, United Kingdom SIPP/ISA, European pension plans, Australian Superannuation, New Zealand KiwiSaver, Mexican AFORE, or other non-U.S. retirement or pension plans) Yes / No \_\_\_\_\_  
If “Yes”, please complete the “Organizer for Non-U.S. Pension Plans, including RRSPs, RRIFs, TFSAs, & RESPs”.

### PART V – INTERNATIONAL REPORTING REQUIREMENTS

**Please complete and IMMEDIATELY RETURN the attached “FBAR & FORM 8938 ORGANIZER”. The original due date for the FBAR Form is due April 15<sup>th</sup> and potentially significant penalties apply for late filing of the FBAR.**

- 33a. At any time during the year, did you own, or have signing authority, over a bank account, securities account or other financial account outside the United States? Yes / No \_\_\_\_\_
- 33b. Do you own any interest in a U.S. corporation, trust, or partnership which has a foreign financial account? Yes / No \_\_\_\_\_  
If “Yes” to 36a and/or 36b, please complete the “FBAR and Form 8938 organizer”.  
A minimum potential penalty of \$10,000 may apply for non-disclosure.
34. At anytime during the year, did you and/or your family own directly, or indirectly, or by attribution, a foreign (non-U.S.) private corporation? If “Yes”, please contact us immediately. Yes / No \_\_\_\_\_  
If “Yes”, is the organizational chart with all entities attached? Yes / No \_\_\_\_\_
35. Were you or your spouse an officer or director of any non-U.S. corporation during the year? Yes / No \_\_\_\_\_
36. At any time during the year, did you and/or your family own directly, or indirectly, or by attribution, 10% or more of any foreign (non-U.S.) partnership? Yes / No \_\_\_\_\_
- 37a. During the year, did you transfer any cash or other property to a foreign (non-U.S.) corporation or partnership? Yes / No \_\_\_\_\_
- 37b. During the year, did you receive any cash or other property from a foreign (non-U.S.) corporation, or partnership? (Other than dividends from publicly traded corporations.) Yes / No \_\_\_\_\_
38. During the year did you create or were you considered an owner of any non-U.S. trust? Yes / No \_\_\_\_\_
39. During the year did you receive any money or property from a non-U.S. trust, or transfer any money or property to a non-U.S. trust? Yes / No \_\_\_\_\_
40. Were you the executor of any deceased individual that had a connection or transaction with a non-U.S. trust? Yes / No \_\_\_\_\_
41. Do you have any connection with any non-U.S. trusts? Yes / No \_\_\_\_\_
42. Did you make or receive any gifts or inheritances during the year? Yes / No \_\_\_\_\_  
If “Yes”, was this person previously a U.S. citizen, green card holder, or U.S. resident? Yes / No \_\_\_\_\_
43. Do you have an interest in any non-U.S. entity that is a “disregarded entity” for U.S. tax purposes? Yes / No \_\_\_\_\_  
(e. g., a foreign entity for which you made an election on Form 8832 to be treated as a “disregarded entity” for U.S. tax purposes).

**If you answered, “Yes” to any of the above items 33-43, PLEASE PROVIDE COMPLETE DETAILS. A US \$10,000 PENALTY OR MORE MAY APPLY FOR FAILURE TO COMPLY WITH U.S. DISCLOSURE REQUIREMENTS BY MARCH 15<sup>th</sup> OR APRIL 15<sup>th</sup>.**

## PART VI – FOREIGN EARNED INCOME

44. Did you receive salary income from a non-U.S. source? Yes / No \_\_\_\_\_. If "Yes", please provide the following:
- (a) Total salary earned, expressed in Foreign Currency \_\_\_\_\_ U.S. Dollars \_\_\_\_\_
- (b) Foreign tax paid, expressed in Foreign Currency \_\_\_\_\_ U.S. Dollars \_\_\_\_\_
- (c) Did you receive any employee fringe benefits? Yes / No \_\_\_\_\_. If "Yes", please provide details and amounts separately.
- (d) Employer name and address \_\_\_\_\_
- (e) Occupation \_\_\_\_\_ (e) Date you became a resident of the foreign country \_\_\_\_\_
- (f) You ☐ own or ☐ rent your foreign home.
- (g) Attach a list of all your housing expenses and if you were reimbursed by employer.
- (h) Enter here the exact dates you entered and left the U.S. during the calendar year (i.e. the tax year that is being prepared):

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

45. Do you have a foreign visa? Yes / No \_\_\_\_\_. If "Yes", Type of Visa \_\_\_\_\_ Terms \_\_\_\_\_

**If you have not answered all questions & supplied all documents requested on this organizer, please explain, otherwise your tax return may be delayed and/or the fee may be increased due to the extra time required.**

Signed: \_\_\_\_\_

PLEASE RETURN TO:

**ABITOS ADVISORS, LLC**  
**327 PLAZA REAL, STE 235, BOCA RATON, FL 33432**

Tel: (561) 241-9991

Fax: (561) 826-9299

E-Mail: [bsk@abitos.com](mailto:bsk@abitos.com)

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