

**1040NR TAX RETURN ORGANIZER (TREATY-BASED POSITION)**

(FOR INTERNAL USE ONLY BY THE BRUNTON, STRACHAN &amp; KHAN CPA FIRM, CHARTERED)

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

(Each spouse must complete a separate organizer)

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

1. Name \_\_\_\_\_ Phones: Home (U.S.): \_\_\_\_\_ Home (Non-U.S.): \_\_\_\_\_
2. Address \_\_\_\_\_ Cell: \_\_\_\_\_ Office: \_\_\_\_\_  
 \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_
3. U.S. Taxpayer Identification Number, if any. (Please do not give a non-U.S. e.g. foreign number) \_\_\_\_\_
- 3a. If you have a U.S. Taxpayer Identification Number, did you receive an ITIN renewal notice from the IRS? Yes / No / N/A \_\_\_\_\_  
 If "Yes", please forward us a copy and contact our office.
- 3b. What year did you obtain your ITIN? \_\_\_\_\_
4. Birth date \_\_\_\_\_ Marital Status: [ ] Single [ ] Married / Common Law [ ] Separated (by Court decree) [ ] Separated (not by decree)
5. Country issuing your passport \_\_\_\_\_ Country of residence for income tax \_\_\_\_\_
6. Country of birth \_\_\_\_\_ Country of citizenship \_\_\_\_\_
7. Spouse's name \_\_\_\_\_ Spouse's birth date \_\_\_\_\_ Will your spouse be filing a U.S. income tax return? Yes / No \_\_\_\_\_  
 Spouse's U.S. Taxpayer Identification Number, if any. (Please do not give a non-U.S. e.g. foreign number) \_\_\_\_\_
8. During the year did you have any dependent children? Yes / No \_\_\_\_\_ If "Yes", please provide details.
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. 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? \_\_\_\_\_  
 Did you give up a green card during the year? Yes / No \_\_\_\_\_  
 Did you ever have a green card? \_\_\_\_\_  
 On the last day of the tax year did you have any other U.S. visa? Yes / No \_\_\_\_\_. If "Yes", Type of visa (e.g. B-1, E-2, H1B) \_\_\_\_\_  
 Have you ever changed your U.S. immigration visa type? Yes / No \_\_\_\_\_. If "Yes", please provide details.
11. Did you receive any gifts or bequests from individuals that previously were U.S. citizens or green card holders? Yes / No \_\_\_\_\_  
 If "Yes", please contact our office.
12. The IRS requires you to provide the dates you entered and left the U.S. during the calendar year (i.e. the year for which your return is being prepared): \_\_\_\_\_  
 \_\_\_\_\_
13. Number of days you were in the U.S. during the calendar year (i.e. the year for which your return is being prepared): \_\_\_\_\_  
 No. of days you were in the U.S. in the preceding year: \_\_\_\_\_ No. of days in the U.S. in the 2nd preceding year: \_\_\_\_\_
14. Have you ever filed a U.S. income tax return? Yes / No \_\_\_\_\_ If "Yes", give: Year(s): \_\_\_\_\_ Form Number: \_\_\_\_\_  
 Please provide a copy of the most recent U.S. return (unless prepared by us).

**TREATY TIE-BREAKER**

15. Please attach a list of your non-U.S. income for the year, or attach a copy of your home country tax return.  
 Please note, if your worldwide income for the year exceeded US \$100,000, it is necessary to provide very specific details of your income, please contact our office. Did your income exceed US \$100,000? Yes / No \_\_\_\_\_
16. Did you have "permanent homes" in both the U.S. and your home country? Yes / No \_\_\_\_\_. If "No", explain \_\_\_\_\_  
 On a separate page please describe simply the nature of your residential accommodation in each country including the length of time (e.g. owned house for entire year, rented apartment for 6 months, rented room for 2 months, etc)
17. Is your income predominantly from your home country? Yes / No \_\_\_\_\_
18. Is your family located primarily in your home country? Yes / No \_\_\_\_\_
19. Are your affiliations (religious, social, medical, legal, financial, etc.) primarily in your home country? Yes / No \_\_\_\_\_
20. Were you a resident of your home country for **2018** for income tax purposes? Yes / No \_\_\_\_\_
21. Did you file (or will you file) a tax return as a resident of your home country for **2018**? Yes / No \_\_\_\_\_
22. Purpose of your visit to the U.S. \_\_\_\_\_

**Please complete reverse side also**

**U.S. INCOME EARNED**

23. Did you sell any U.S. real estate during the year? Yes / No \_\_\_\_\_. If "Yes", please complete the separate organizer "U.S. Real Estate Organizer".
24. Were you engaged in business in the U.S. during the year? Yes / No \_\_\_\_\_. If "Yes", describe \_\_\_\_\_
25. Did you receive any income from U.S. sources during the year, (including U.S. bank interest)? Yes / No \_\_\_\_\_  
If "Yes", please describe, including payor and amount, or highlight in your attached home country tax return \_\_\_\_\_
26. Did you have any U.S. taxes withheld, or otherwise pay any U.S. tax during the tax year? Yes / No \_\_\_\_\_. If "Yes", describe \_\_\_\_\_
27. Did you ever work in the U.S.? Yes / No \_\_\_\_\_  
If "Yes", did you have any stock options at that time? Yes / No / N/A \_\_\_\_\_

**CANADIAN PENSION PLANS (INCLUDING LIFs, LIRAs, RRSPs, RRIFs, ETC.), RESPs & TFSAs**

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

**OTHER (NON-U.S.) PENSION PLANS**

29. Do you belong to a Canadian, European, or other non-U.S. pension plan? Yes / No \_\_\_\_\_  
If "Yes", please complete this separate Organizer: "Organizer for Non-U.S. Pension Plans, RRSPs, RRIFs, TFSAs & RESPs"

**OTHER IMPORTANT REPORTING REQUIREMENTS**

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

30. Do you own any interest in a U.S. corporation, trust, or partnership which has a foreign financial account? Yes / No \_\_\_\_\_  
If "Yes", please contact us immediately.
31. At any time during the year, did you and/or your family own directly, or indirectly, or by attribution, any Canadian, European, or other non-U.S. private corporation? If "Yes", please contact us immediately. Yes / No \_\_\_\_\_
32. Were you or your spouse an officer or director of any non-U.S. corporation during the year? Yes / No \_\_\_\_\_
33. At any time during the year, did you and/or your family own directly, or indirectly, or by attribution, 10% or more of any Canadian, European, or other non-U.S. partnership? Yes / No \_\_\_\_\_
34. During the year, did you transfer any cash or other property to a non-U.S. corporation or partnership? Yes / No \_\_\_\_\_
35. During the year, did you receive any cash or other property from a non-U.S. corporation, or partnership? (Other than dividends from publicly traded corporations.) Yes / No \_\_\_\_\_
36. During the year did you create any non-U.S. trust or transfer any cash or other property to a non-U.S. trust? Yes / No \_\_\_\_\_
37. During the year did you receive any cash or other property from a non-U.S. trust? Yes / No \_\_\_\_\_
38. Were you the executor of any deceased individual that had a connection or transaction with a non-U.S. trust? Yes / No \_\_\_\_\_
39. Do you have any connection whatsoever with any non-U.S. trust, including mutual funds and income trusts? Yes / No \_\_\_\_\_
40. Did you make or receive any gifts or inheritances during the year? Yes / No \_\_\_\_\_
41. Do you have an interest in any non-U.S. entity that is a "disregarded entity" for U.S. tax purposes? Yes / No \_\_\_\_\_

**If you answered, "Yes" to any of the above items 30-41, PLEASE PROVIDE COMPLETE DETAILS AND CONTACT US IMMEDIATELY – SUBSTANTIAL PENALTIES MAY APPLY FOR FAILURE TO TIMELY COMPLY WITH U.S. DISCLOSURE REQUIREMENTS!**

**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 ATTACH A COPY OF YOUR "FOREIGN COUNTRY" TAX RETURN FOR THE YEAR.**

PLEASE RETURN TO: THE BRUNTON, STRACHAN & KHAN CPA FIRM, CHARTERED

4710 NW BOCA RATON BLVD., #101, BOCA RATON FL 33431

Tel: (561) 241-9991 Fax: (561) 241-6332 Email: [tax@taxintl.com](mailto:tax@taxintl.com) Website: [www.taxintl.com](http://www.taxintl.com)

**Please include a US \$750 retainer payable to "The Brunton, Strachan & Khan CPA Firm" with this organizer.**

If you wish, retainers can be paid online with a credit card. Please go to our website [www.taxintl.com](http://www.taxintl.com) and scroll down to "Make Payment" on the lower right side or call our office to make a credit card payment over the phone.