

1040-NR TAX RETURN ORGANIZER (INDIVIDUAL)

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

FOR TAX RETURN YEAR ENDED CURRENT DATE

(Each spouse complete a separate organizer)

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

PART I - GENERAL INFORMATION

- 1. Name, Phones: Home (U.S.), Home (Non-U.S.)
2. Address, Cell, Office, Fax, Email
3. U.S. Taxpayer Identification Number, if any.
3a. If you have a U.S. Taxpayer Identification Number, did you receive an ITIN renewal notice from the IRS?
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. 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
8. Have you ever had a "green card"? 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?
9. Spouse's name, Spouse's birth date, Will your spouse be filing a U.S. income tax return? Yes / No
10. Dependent Children: Name, Date of child's birth, Did each live with you all year? Yes / No

PART II - SUBSTANTIAL PRESENCE TEST

- 11. Purpose of your visit to the U.S.
12. Enter here the exact dates you entered and left the U.S. during the calendar year (i.e. the year for which your return is being prepared). The IRS requires you to provide the dates - the tax return cannot be completed otherwise. Click here to obtain your travel history from U.S. Customs and Border Protection or visit https://i94.cbp.dhs.gov/i94/#/history-search.

Table with 7 columns for tracking travel dates.

- 13. Please also provide and compute the following:
a) Number of days you were in the U.S. in the current 2020 calendar year (i.e. the year for which your return is being prepared): Column A
b) Number of days you were in the U.S. in the preceding 2019 calendar year: Compute 1/3 of the days in the preceding year & place in Column A:
c) Number of days you were in the U.S. in the 2nd preceding 2018 calendar 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. 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, and Bank account number

PART III - U.S. INCOME EARNED

- 15. Have you ever filed a U.S. income tax return? Yes / No
If "Yes", please provide a copy of the most recent U.S. return (unless prepared by us):
Year(s) Filed: Form Number:
16. Did you work, or conduct any business, in the U.S. during the year? Yes / No

Please complete reverse side also



17. Did you receive salary income from the U.S. during the year? Yes / No \_\_\_\_\_  
 If "Yes", please attach a statement describing the payor, amount earned, related expenses, nature of employment, number of days worked in the U.S., and states worked in during the current tax year.  
 Please also provide the U.S. wage withholding Form W-2.
18. If you received business income from the U.S. during the year, please attach a statement describing the nature of the business, the income and expenses for the year, assets purchased and information about U.S. office premises and U.S. agents or other individuals that could be construed as a U.S. permanent establishment. Please also provide any and all U.S. income reporting forms.
19. Did you ever work in the U.S.? Yes / No \_\_\_\_\_  
 If "Yes", did you have any stock options at that time? Yes / No \_\_\_\_\_
20. Did you receive any other income from U.S. sources during the year? Yes / No \_\_\_\_\_  
 If "Yes", please describe, including payor and amount \_\_\_\_\_
21. Did you receive any rental income from U.S. real estate during the year? Yes / No \_\_\_\_\_  
 If "Yes", please complete the separate organizer "U.S. Real Estate Organizer".
22. Did you ever make an election to tax rental income as effectively connected with a U.S. business? Yes / No \_\_\_\_\_
23. Did you sell U.S. real estate during the year? Yes / No \_\_\_\_\_  
 If "Yes", please complete the separate organizer "U.S. Real Estate Organizer".
24. Do you currently have U.S. property listed for sale or do you currently intend to list property for sale? Yes / No \_\_\_\_\_
25. Did you engage in any transaction involving virtual currency? Yes / No \_\_\_\_\_

#### PART IV - OTHER

26. During the calendar year did you pay U.S. expenses aggregating US \$600 or more to any individual, unincorporated business, or attorney? Yes / No \_\_\_\_\_  
 If "Yes", please provide details on a separate sheet of paper.  
 If "Yes", did you file Form 1099-MISC and/or 1099-NEC to report to the IRS the above U.S. expenses? Yes / No \_\_\_\_\_
27. During the year 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.
28. 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.
29. **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, 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.cpa](mailto:tax@taxintl.cpa) Website: [www.taxintl.cpa](http://www.taxintl.cpa)

**Please include a US \$950 retainer payable to "The Brunton, Strachan & Khan CPA Firm" with this organizer.**

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