

1040 TAX RETURN ORGANIZER (U.S. CITIZEN OR U.S. RESIDENT)
(FOR INTERNAL USE ONLY BY THE BRUNTON, STRACHAN & KHAN CPA FIRM, CHARTERED)

FOR TAX RETURN YEAR ENDED _____ CURRENT DATE _____

(Each spouse must complete a separate organizer)

PART I – GENERAL INFORMATION REQUIRED

1. Name _____ Phones: Office _____ Home (U.S.) _____
2. Address _____ Home (Non-U.S.) _____ Cell _____
_____ Fax _____ Email _____
3. U.S. Taxpayer Identification Number (ITIN) or Social Security Number _____ Occupation _____
Birth date _____ Country of birth _____ Country(ies) of citizenship _____
4. Marital Status: [] Single [] Married/Common Law [] Separated (by Court decree) [] Separated (not by Court 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 birth date _____
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 _____
Child's country of birth _____ Child's DOB _____ Child's 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 tuition.
expenses and the institution. 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 _____, and 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) Contributions	
Child Care Expenses		Energy Saving Expenditures		Alimony Paid	
Sales Tax on Purchase of Boats, Cars, Planes, Etc.		Premiums Paid on Non-U.S. Life Insurance Policies		Educator Expenses	

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, LIRA, or other similar 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.
23. At any time during the year did you receive, sell, send, exchange or otherwise acquire or dispose of any financial interest in Bitcoin or any other virtual currency? 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.
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. During the calendar year did you convert Canadian dollars or other non-U.S. currency into U.S. dollars? Yes / No _____
 If "Yes", please provide details. Exclude any conversions for purposes of tourism in the United States.
27. Did you make payments toward any non-U.S. dollar debt during the year? If "Yes", please provide details. Yes / No _____
28. Do you have any account held in trust for minor children? If "Yes", please provide details. Yes / No _____
29. Did you receive interest on a mortgage you provided during the year? Yes / No _____
30. Did you receive annuity payments during the year? If "Yes", please provide details on an attached sheet. Yes / No _____
31. Did you roll over a traditional IRA account to a Roth IRA account? If "Yes", please explain. Yes / No _____
32. Did you receive an Economic Impact Payment or other COVID related relief? Yes / No _____
 (For example: Stimulus, EIDL, PPP) If "Yes", please explain.

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

33. 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

34. Do you belong to any other non-U.S. employer or private pension (e.g. Australian, European, or other non-U.S. Plan)? If "Yes", please complete the "*Organizer for Non-U.S. Pension Plans, including RRSPs, RRIFs, TFSAs, & RESPs*". Yes / No _____



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 15th and **potentially significant penalties** apply for late filing of the FBAR.

- 35. 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.
- 36. 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”, please provide an organizational chart with all entities. Is it attached? Yes / No _____
- 37. Were you or your spouse an officer or director of any non-U.S. corporation during the year? Yes / No _____
- 38. 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 _____
- 39a. During the year, did you transfer any cash or other property to a foreign (non-U.S.) corporation or partnership? Yes / No _____
- 39b. 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 _____
- 40. During the year did you create or were you considered an owner of any non-U.S. trust? Yes / No _____
- 41. 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 _____
- 42. Were you the executor of any deceased individual that had a connection or transaction with a non-U.S. trust? Yes / No _____
- 43. Do you have any connection with any non-U.S. trust, including mutual funds, income trusts, and ETFs? Yes / No _____
- 44. 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 _____
- 45. Do you have an interest in any non-U.S. entity that is a “disregarded entity” for U.S. tax purposes? Yes / No _____
- 46. 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*”.

If you answered, "Yes" to any of the above items 35-46, **PLEASE PROVIDE COMPLETE DETAILS. A US \$10,000 PENALTY OR MORE MAY APPLY FOR FAILURE TO COMPLY WITH U.S. DISCLOSURE REQUIREMENTS BY MARCH 15TH OR APRIL 15TH.**

PART VI – FOREIGN EARNED INCOME

- 47. Did you receive salary income from a non-U.S. source? Yes / No _____. If “Yes”, please provide:
 - (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):

- 48. Do you have a foreign visa? Yes / No _____. If “Yes”, Type _____ Terms _____
- 49. **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: 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 Website: www.taxintl.cpa

Please include a US \$1,250 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 and scroll down to “[Make Payment](#)” on the lower right side or call our office to make a credit card payment over the phone.