

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

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

**PART I – GENERAL INFORMATION REQUIRED**

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. 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? \_\_\_\_\_  
Did you give up a green card during the year? Yes / No \_\_\_\_\_ If "Yes", when did you give up the 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, H-1B) \_\_\_\_\_  
Have you ever changed your U.S. immigration visa type? Yes / No \_\_\_\_\_. If "Yes", please provide details.
  9. 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) \_\_\_\_\_
  10. During the year did you have any dependent children? Yes / No \_\_\_\_\_ If "Yes", please provide details.
  11. Did you receive any gifts or bequests from individuals that previously were U.S. citizens, green card holders or U.S. residents? Yes / No \_\_\_\_\_  
If "Yes", please contact our office.
  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](https://i94.cbp.dhs.gov/I94/#/history-search) to obtain your travel history from U.S. Customs and Border Protection or visit <https://i94.cbp.dhs.gov/I94/#/history-search>.
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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).

**PART II – 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 occupied (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 income tax purposes for the year your return is being prepared? Yes / No \_\_\_\_\_
21. Did you file (or will you file) a tax return as a resident of your home country for the year your return is being prepared? Yes / No \_\_\_\_\_
22. Purpose of your visit to the U.S. \_\_\_\_\_

**PART III – 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 engage in any transaction involving virtual currency? Yes / No \_\_\_\_\_
27. Did you have any U.S. taxes withheld, or otherwise pay any U.S. tax during the tax year? Yes / No \_\_\_\_\_. If "Yes", describe \_\_\_\_\_
28. 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 \_\_\_\_\_
29. Did you receive an Economic Impact Payment or other COVID related relief? Yes / No \_\_\_\_\_  
(For example: Stimulus, EIDL, PPP) If "Yes", please explain.

Please complete reverse side also



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

30. 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*”

**PART V – OTHER (NON-U.S.) PENSION PLANS**

31. 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*”

**PART VI – INTERNATIONAL 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.

32. 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.
33. 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 \_\_\_\_\_
34. Were you or your spouse an officer or director of any non-U.S. corporation during the year? Yes / No \_\_\_\_\_
35. 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 \_\_\_\_\_
36. During the year, did you transfer any cash or other property to a non-U.S. corporation, partnership, or trust? Yes / No \_\_\_\_\_
37. During the year, did you receive any cash or other property from a non-U.S. corporation, partnership, or trust? (Other than dividends from publicly traded corporations.) Yes / No \_\_\_\_\_
38. During the year did you create any non-U.S. trust? Yes / No \_\_\_\_\_
39. Were you the executor of any deceased individual that had a connection or transaction with a non-U.S. trust? Yes / No \_\_\_\_\_
40. Do you own or have any other connection with any non-U.S. trust, including mutual funds, income trusts, and ETFs? Yes / No \_\_\_\_\_
41. Did you make or receive any gifts or inheritances during the year? If “Yes”, was this person previously a U.S. citizen, green card holder, or U.S. resident? Yes / No \_\_\_\_\_
42. Do you have an interest in any non-U.S. entity that is a “disregarded entity” for U.S. tax purposes? Yes / No \_\_\_\_\_
43. 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 32-43, 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.cpa](mailto:tax@taxintl.cpa) Website: [www.taxintl.cpa](http://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](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.