

**706-NA U.S. ESTATE TAX RETURN ORGANIZER
FOR DECEDENTS DOMICILED IN NON-TREATY COUNTRIES**

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

The organizer is designed to assist you in gathering the information required for preparation of the estate tax return and other required forms. Please complete it in full and provide details and documentation as required.

Also, enclosed is an engagement letter which explains the services that will be provided to the estate. Please sign a copy of the engagement letter and return it to us via portal, mail, or fax.

The filing deadline for the estate return is 9 months after the date of death. A six-month extension is available; note however, if an extension is required, any tax that may be due with the return must be paid with that extension. Any tax not paid by the filing deadline may be subject to late-payment interest and penalties.

EXPLANATION OF THE U.S. ESTATE TAX

When an individual who (i) is not a U.S. citizen, or (ii) is a U.S. green card holder or U.S. nonresident alien domiciled in a foreign country passes away owning "U.S. situs" assets exceeding US \$60,000 in the aggregate, a U.S. estate tax return must be filed. Failure to file the return can result in an IRS lien on the property, and difficulty in selling the property until the estate tax return is filed.

The estate tax is based on the value (not on the appreciation up to the date of death) of the "U.S. situs assets" at the date of death or six months later, if elected. If any estate tax is due and not paid, it can result in personal liabilities for executors and heirs.

U.S. situs assets include, among others, U.S. real estate, and the shares of U.S. corporations regardless of the country in which the U.S. shares are held. When U.S. real estate is "jointly" owned, it may pass automatically to the surviving joint owner under real estate law, but that does not change the requirement for an estate tax return under estate tax law.

The executor must sign the estate tax return under penalty of perjury.

PART I - DECEDENT, EXECUTOR, AND ATTORNEY

DECEDENT

Name of decedent _____ U.S. Taxpayer Identification Number, if any _____

Place of death _____ Domicile at time of death _____ Citizenship _____

Date of death _____ Business or occupation (former occupation if retired) _____ Date of birth _____

Place of birth _____ Citizenship of parents _____

Name of surviving spouse (if any) _____ Citizenship of surviving spouse _____

EXECUTOR

Name of U.S. executor _____ Telephone _____ Email _____

Address of U.S. executor _____

Name of foreign executor _____ Telephone _____ Email _____

Address of foreign executor _____

ATTORNEY

Is court probate required in the United States? Yes / No _____

Name and address of U.S. lawyer performing court probate or whom you would like to record the ultimate tax clearance certificates _____

PART II - GENERAL INFORMATION REQUIRED

Did the decedent die testate (with a will)? Yes / No _____

Were letters testamentary or letters administration granted for the estate? Yes / No _____
(e.g., was there foreign or U.S. court probate, or were any other documents filed with any court)

Please attach a copy of the following:

- Death Certificate
- Certified copy of the will any codicil
- Letters testamentary or letters of administration

Done / NA _____
 Done / NA _____
 Done / NA _____

(Attach an English translation to all documents in other languages)

Was the decedent ever a U.S. citizen or resident? _____

Yes / No _____

If "Yes", did the decedent lose U.S. citizenship or residency within 10 years of death? _____

Yes / No _____

What U.S. visa status (if any) did the decedent have at the date of death? _____

Was the decedent engaged in business in the U.S. at time of death? _____

Yes / No _____

At the date of death, did the decedent have access personally, or through an agent, to a safe deposit box in the United States? _____

Yes / No _____

If "Yes", please attach a detailed list of the contents. _____

Done / NA _____

Did the decedent ever make any transfer of U.S. assets prior to death? _____

Yes / No _____

At the date of death, did the decedent have any trusts still in existence? _____

Yes / No _____

If "Yes", did the trusts include assets located in the U.S.? _____

Yes / No _____

At the date of death, did the decedent have a general power of appointment over any assets located in the United States? _____

Yes / No _____

Have U.S. federal gift tax returns ever been filed? _____

Yes / No _____

If "Yes", when _____ At what IRS offices were they filed? _____

Does the gross estate in the U.S. include any interests in assets transferred to a "skip person"?
 (i.e., to an heir 2 generations or more below the decedent) _____

Yes / No _____

PART III - SPECIFIC INFORMATION REQUIRED ON ASSETS SUBJECT TO U.S. ESTATE TAX
 (i.e., the U.S. situs "inventory")

At the date of death, did the decedent own any of the following:

1. Real property located in the United States? _____

Yes / No _____

If "Yes", please attach the following for each property:

- Property address and name of the owner(s)
- Deed, an appraisal of the property (or a realtor's opinion of value with comparables as of the date of death)
- Value and description of the furnishings

Done / NA _____

Done / NA _____

Done / NA _____

2. Equity memberships in U.S. golf or country clubs, or in any other U.S. athletic or social entities? _____

Yes / No _____

If "Yes", please describe _____

3. Publicly traded U.S. corporate stock? (i.e., stock of a U.S. corporation, such as Microsoft, Apple, etc.) _____

Yes / No _____

Note: The estate return must report the ownership of U.S. stock regardless of the country in which it is held.

If "Yes", please attach a list of the details of each stock showing:

- The name of the corporation, the number of shares owned, its stock market symbol
- Each share's value at the date of death, and attach the brokerage statement covering the date of death and six months after the date of death
- Copies of all stock certificates held by the decedent that were not listed on the brokerage statements

Done / NA _____

Done / NA _____

Done / NA _____

4. U.S. money market funds, U.S. mutual funds, and/or U.S. bond certificates? _____

Yes / No _____

If "Yes", please attach the brokerage statement covering the date of death and six months after the date of death. _____

Done / NA _____

5. U.S. bank accounts and/or certificates of deposits? _____

Yes / No _____

If "Yes", please attach a list of the names and addresses and the bank statements covering the date of death. _____

Done / NA _____

6. U.S. life insurance? _____

Yes / No _____

If "Yes", please attach a list and the life insurance statements issued by the life insurance companies. _____

Done / NA _____

7. U.S. annuities, U.S. IRA's, 401(k)s and other retirement plans? _____

Yes / No _____

If "Yes", please attach a list and the brokerage, bank, or plan participant statements covering the date of death. _____

Done / NA _____

8. Other U.S. situs assets, including (but not limited to) vehicles, yachts, RVs, or substantial jewelry, artworks or antiques that normally remained in the U.S? _____

Yes / No _____

If "Yes", please attach a list. _____

Done / NA _____

9. Debt obligations from U.S. persons or entities (e.g., was any debt owed to the decedent by a U.S. citizen, resident or entity, or did the decedent own any U.S. government, institutional or corporate debt, including notes or bonds.) _____

Yes / No _____

If "Yes", please attach a list. _____

Done / NA _____

10. Shares of a private U.S. corporation? Yes / No _____
 If "Yes", please attach the following for each corporation:
- Stock certificates Done / NA _____
 - Buy-sell agreements Done / NA _____
 - Tax returns and the complete set of financial statements for the year covering the date of death Done / NA _____
 - Appraisal or other valuation Done / NA _____
 - Appraisals, bank and/or brokerage statements to substantiate the fair market value of assets held Done / NA _____
 - Any recent sales of stock by the decedent or other shareholders Done / NA _____
 - Other stockholders and shares held Done / NA _____
- (Attach an English translation to all documents in other languages)
11. Interest in a partnership, LLC, joint venture, and/or other unincorporated business? Yes / No _____
 If "Yes", please provide the percentage of ownership interest in the partnership, LLC, joint venture, and/or other unincorporated business and attach the following for each:
- Partnership, operating, or ownership agreement Done / NA _____
 - Buy-sell agreements Done / NA _____
 - Tax returns and the complete set of financial statements for the year covering the date of death Done / NA _____
 - Appraisal or other valuation Done / NA _____
 - Appraisals, bank and/or brokerage statements to substantiate the fair market value of assets held Done / NA _____
- (Attach an English translation to all documents in other languages)
12. In the case of any jointly owned asset(s) listed above, did the surviving joint owner contribute funds to the purchase of, or, improvements to the asset(s), or to its mortgage payments? Yes / No _____
 If "Yes", please provide proof of contributions, such as cancelled checks, bank statements, etc. Done / NA _____
Please call us to discuss.
13. U.S. pensions for which payments continued to another person after death? Yes / No _____
 If "Yes", please describe _____
14. Do all U.S. situs assets (above) pass to the surviving spouse? Yes / No _____

PART IV - REDUCTION IN U.S. TAXABLE ESTATE FOR DEBTS AND FINAL EXPENSES OF THE DECEDENT WHEN WORLDWIDE ASSETS ARE DISCLOSED

The amount of U.S. situs assets subject to U.S. estate tax (and therefore the amount of estate tax, if any) can be reduced by a portion of the debts and "final" expenses of the decedent. Such items include (among others) the decedent's worldwide debt including any home country income tax liability, and funeral, burial, and certain medical, administration, and legal expenses of the decedent/estate. The total of the debts and expenses can be deducted only in proportion to the decedent's U.S. situs assets (above) divided by the decedent's worldwide assets (which must be documented).

NAME AND TITLE OF PERSON PROVIDING THIS INFORMATION _____

EMAIL ADDRESS _____ HOME COUNTRY PHONE NO. _____

U.S. PHONE NO. _____ FAX NO. _____

THE UNDERSIGNED CERTIFIES, TO THE BEST OF HIS OR HER KNOWLEDGE, THAT THE INFORMATION DOCUMENTED IN AND PROVIDED WITH THIS ORGANIZER IS COMPLETE AND ACCURATE

SIGNED _____ DATE _____

If you would like to set-up an online portal account at our website to securely upload documents, please provide the email address which you wish to set as your user ID _____

KINDLY ANSWER ALL QUESTIONS AS WELL AS POSSIBLE AND ATTACH ALL DOCUMENTATION REQUESTED PLEASE CONTACT US FOR ANY EXPLANATION DESIRED

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 \$5,000 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.