

**ORGANIZER FOR FOREIGN (NON-U.S.) REAL ESTATE**  
 (FOR INTERNAL USE ONLY BY THE BRUNTON, STRACHAN & KHAN CPA FIRM, CHARTERED)

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

(A separate organizer must be completed for each non-U.S. property)

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

**PART I – FOREIGN (NON-U.S.) REAL ESTATE RENTALS**

For each foreign (non-U.S.) property for which you received rental income during the year please provide the following:

4. Property address \_\_\_\_\_
5. Number of days during the year the property was:
  - a) Leased \_\_\_\_\_ b) Used personally \_\_\_\_\_ c) Vacant \_\_\_\_\_ d) Offered for rent (even if not rented) \_\_\_\_\_
6. Gross rental income received during the tax year \_\_\_\_\_ (please include advance/pre-paid rent received during the tax year).
7. Expenses paid during the tax year (list below or attach home country tax return):
 

|                                |                         |
|--------------------------------|-------------------------|
| Advertising _____              | Insurance _____         |
| Cleaning & Maintenance _____   | Utilities _____         |
| Commissions _____              | Other (describe) _____  |
| Legal/Professional Fees _____  | <u>Taxes:</u>           |
| Tax Return Prep fees _____     | - Real Estate Tax _____ |
| Repairs _____                  | - Sales Tax _____       |
| Repair Assessments _____       | - Other Taxes _____     |
| Supplies _____                 |                         |
| Interest (See (1) below) _____ |                         |

In what currency (i.e. U.S. dollars, CDN dollars, Euros, etc.) is the above information presented? \_\_\_\_\_

(1) For interest expense please provide:

- a) Did the interest arise on a mortgage on the above property? Yes / No \_\_\_\_\_  
 If “Yes”, please attach a copy of the note and mortgage, and closing document.  
 If “Yes”, what was the original length of the mortgage (no. of years) \_\_\_\_\_  
 In what country is the lender resident \_\_\_\_\_  
 Please provide the principle loan balance on 1/1 and 12/31 for each mortgage.
- b) If the interest is not on a mortgage on the above property, how and when did the debt arise and to whom is it payable? \_\_\_\_\_  
 In this case, is the loan secured by any assets anywhere in the world? Yes / No \_\_\_\_\_  
 Please provide the principle loan balance on 1/1 and 12/31 for each loan.

7. Please attach a copy of the lease agreement.
8. Did you file U.S. Department of Commerce Form BE-10 to report your foreign (non-U.S.) rental property? Yes / No \_\_\_\_\_  
 (Potential penalty).
9. Did you file IRS Form 8858 to report the U. to report foreign (non-U.S.) rental property as a “foreign branch”? Yes / No \_\_\_\_\_

**PART II – FOREIGN (NON-U.S.) REAL ESTATE OWNED AT ANY TIME DURING THE YEAR**

(If we previously prepared a return for you, please only provide information regarding changes or additions since the last tax return was prepared).

For each foreign (non-U.S.) property you owned during the year, please attach a copy of the Deed and Settlement Statement (Statement of Adjustments or Closing Statement) from the purchase and provide:

10. Type of property (i.e. home/condo) \_\_\_\_\_ Date purchased \_\_\_\_\_

**Please complete reverse side also**



- 11. The property is owned:  Solely by you  Jointly with your spouse (if individual taxpayer)  Other
  - 12. Property address \_\_\_\_\_
  - 13. Cost \_\_\_\_\_ Was the property purchased furnished or unfurnished?  Furnished  Unfurnished
  - 14. If purchased furnished, what is a reasonable portion of the purchase price to allocate to the value of the furnishing? \_\_\_\_\_
- | Description  | Date  | Cost  |
|--|-------|-------|
| 15. Subsequent Improvements _____                        | _____ | _____ |
| 16. Condo or HOA assessments paid for improvements _____ | _____ | _____ |
| 17. Furnishings purchased _____                          | _____ | _____ |
- 18. In what currency (i.e. U.S. dollars, CDN dollars, Euros, etc) is the above information presented? \_\_\_\_\_

**PART III – FOREIGN (NON-U.S.) REAL ESTATE SALES AND POTENTIAL SALES**

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- 19. Do you currently have foreign (non-U.S.) property listed for sale or do you intend to list property for sale in the near future? Yes / No \_\_\_\_\_
- 20. Did you sell foreign (non-U.S.) real estate during the year? Yes / No \_\_\_\_\_

If "Yes", for each foreign (non-U.S.) property you sold during the year, please attach a copy of the sales contract, deed, and also the closing document for both, the purchase and sale of the property and provide:

- 21. Property address \_\_\_\_\_
- 22. Date sold \_\_\_\_\_ Selling price \_\_\_\_\_ Was the property sold furnished or unfurnished?  Furnished  Unfurnished
- 23. The property was owned:  Solely by you  Jointly with your spouse (if individual taxpayer)  Other
- 24. **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: \_\_\_\_\_