

ORGANIZER FOR NON-U.S. PENSION PLANS, RRSPs, RRIFs, TFSAs, RESPs & RDSPs

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

NAME _____ FOR TAX RETURN YEAR ENDED _____ CURRENT DATE _____

(Each spouse must complete a separate organizer)

Explanation: The income (interest, dividends, capital gains, etc.) that is earned inside your non-U.S. pension plans, including Canadian RRSPs, RRIFs, LIFs, LIRAs, certain registered pension plans, etc. is taxable to you annually in the United States during the current year (even if it is not paid to you) unless:

- 1) The plan meets the requirements of Section 402(b) of the U.S. Internal Revenue Code, or
- 2) The plan is a Canadian RRSP or RRIF or **other eligible Canadian plan for which** you have previously made a special election under the tax treaty, are deemed to have made a treaty election, or you have received IRS permission to make the election, or
- 3) The plan is another non-U.S. plan and you are eligible for treaty protection.

(THE POTENTIAL PENALTY, IN SOME CASES, MAY BE A MINIMUM OF \$10,000 FOR EACH NONCOMPLIANCE WITH EACH U.S. REPORTING REQUIREMENT)

Therefore, please provide the following information:

**SECTION A – INFORMATION FOR NON-U.S. PENSION PLANS, DEFERRED PROFIT SHARING PLANS
(INCLUDING CANADIAN RRSPs, RRIFs, LIFs, LIRAs, ETC.)**

Please forward a copy of your December 31st year-end statement for each plan.

	<u>TAXPAYER</u>		<u>SPOUSE</u>	
	Plan #1	Plan #2	Plan #1	Plan #2
1. Plan account number	_____	_____	_____	_____
2. Name and address of plan trustee (i.e. the institution where the plan is administered)	_____	_____	_____	_____
3. Amount withdrawn during the calendar year	_____	_____	_____	_____
4. Was either spouse a U.S. citizen or resident at any time when you contributed to the above plan(s)? If "Yes", did you report as taxable income on your U.S. income tax return <u>either</u> :				Yes / No _____
i) Your contributions to the plan	Yes / No _____,	or		
ii) The earnings inside the plan	Yes / No _____.			
5. Have you previously made a treaty election to defer earnings within the plan?				Yes / No _____
6. During the year, did you contribute more than your employer contributed to any pension plan other than the plans mentioned above?				Yes / No _____
7. If you were <u>not</u> a U.S. citizen when you became a U.S. resident for tax purposes (including obtaining a green card) and had a foreign pension plan of any type at that time, please check this box [<input type="checkbox"/>].				

SECTION B – INFORMATION FOR CANADIAN TFSAs, RESPs, & RDSPs ONLY

Explanation: The income (interest, dividends, capital gains, etc.) that is earned inside your Canadian TFSAs, RESPs, and RDSPs is taxable to you annually in the United States during the current year (even if it is not paid to you).

Please forward a copy of your December 31st year-end statement for each Canadian TFSA, RESP & RDSP.

	<u>TAXPAYER</u>		<u>SPOUSE</u>	
	Account # 1	Account #2	Account #1	Account #2
1. Plan account number	_____	_____	_____	_____
2. Name and address of plan trustee (i.e. the institution where the plan is administered)	_____	_____	_____	_____
3. Balance in the plan at the beginning of the year	_____	_____	_____	_____
4. Contributions to the Plan during the calendar year of the current tax return.	_____	_____	_____	_____
5. Withdrawals during the year	_____	_____	_____	_____
6. Balance in the plan at year-end (12/31)	_____	_____	_____	_____
7. State type of plan (i.e. TFSA, RESP, or RDSP)	_____	_____	_____	_____

Please forward a copy of a US Tax Identification Number (EIN) if any, which the IRS assigned to any plan.

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

TFSAs require special reporting on IRS Forms 3520 and 3520-A. Please include a US \$750 retainer payable to "The Brunton, Strachan & Khan CPA Firm" with this organizer for each TFSA

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.