

1040NR TAX RETURN ORGANIZER (TREATY-BASED POSITION)(FOR INTERNAL USE ONLY BY ABITOS, CPAs AND ADVISORS,
FORMERLY KNOWN AS THE BRUNTON STRACHAN & KHAN CPA FIRM)

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 NECESSARY DOCUMENTATION

PART I – GENERAL INFORMATION REQUIRED

1. Name _____ Date of Birth: _____ E-Mail: _____
- 1a. Phones: (U.S.): _____ (Non-U.S.): _____ Cell: _____ Office: _____
2. Address _____
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. What year did you obtain your ITIN? _____
4. 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 _____ 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>.

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: (i) a list of your non-U.S. income for the year, and (ii) a copy of your home country tax return.
Did your income exceed US \$100,000? Yes / No _____
Please note, if your worldwide income for the year exceeded US \$100,000, it is necessary to provide very specific details of your income.
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. _____

Please complete reverse side also



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 _____
29. Did you receive an Economic Impact Payment or other COVID related relief? Yes / No _____.
(For example: Stimulus, EIDL, PPP) If “Yes”, please explain.

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 18th.
Potentially significant penalties apply for late filing of the FBAR.**

- 32a. At any time during the year, did you own, or have signing authority, over a bank account, securities account or other financial account outside the United States? Yes / No _____
- 32b. Do you own any interest in a U.S. corporation, trust, or partnership which has a foreign financial account? Yes / No _____
If “Yes” to 32a and/or 32b, please complete the “FBAR and Form 8938 organizer”.
A minimum potential penalty of \$10,000 may apply for non-disclosure.
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 _____
- 43a. Did you own or trade any cryptocurrency or non-fungible token (NFT) during the year? If yes, please provide details. Yes / No _____
- 43b. 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 RETURN TO:
ABITOS, CPAs AND ADVISORS
327 PLAZA REAL, STE 235, BOCA RATON, FL 33432

Tel: (561) 241-9991 Fax: (561) 826-9299 E-Mail: bsk@abitos.com Website: www.abitos.com

Please include a US \$1,350 retainer payable to “AbitOs, PLLC” with the organizer.

Please refer to the enclosed payment instructions.