

1040NR TAX RETURN ORGANIZER (TREATY-BASED POSITION)

(FOR INTERNAL USE ONLY BY ABITOS ADVISORS, LLC)

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 [click here](#) to obtain your travel history from U.S. Customs and Border Protection or visit <https://i94.cbp.dhs.gov/i94/#/history-search>.

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

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. At any time during the year did you receive, sell, send, exchange or otherwise acquire or dispose of any financial interest in virtual currency or Non-fungible Token (NFT)? Yes / No ____
If "Yes", please contact us immediately, tax may be due immediately with penalties for late payment.
Please provide the date(s) and cost of purchase, sale proceeds, and date of sale.
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 ____

PART IV – CANADIAN EDUCATION AND PENSION PLANS (INCLUDING RRSPs/RRIFs), RESPs & TFSAs

29. 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

30. Do you belong to any other non-U.S. employer or private pension (e.g. Canadian RRSP/RRIF, United Kingdom SIPP/ISA, European pension plans, Australian Superannuation, New Zealand KiwiSaver, Mexican AFORE, or other non-U.S. retirement or pension plans) Yes / No ____
If "Yes", please complete the "*Organizer for Non-U.S. Pension Plans, including 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.**

- 31a. 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 ____
- 31b. Do you own any interest in a U.S. corporation, trust, or partnership which has a foreign financial account? Yes / No ____
- 31c. Do you own any cryptocurrency (or other virtual currency) held in a foreign exchange or account? Yes / No ____
If "Yes" to 31a, 31b, or 31c, please complete the "FBAR and Form 8938 organizer".
A minimum potential penalty of \$10,000 may apply for non-disclosure
32. 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 ____
33. Were you or your spouse an officer or director of any non-U.S. corporation during the year? Yes / No ____
34. 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 ____
35. During the year, did you transfer any cash or other property to a non-U.S. corporation, partnership, or trust? Yes / No ____
36. 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 ____
37. During the year did you create any non-U.S. trust? Yes / No ____
38. Were you the executor of any deceased individual that had a connection or transaction with a non-U.S. trust? Yes / No ____
39. Do you own or have any other connection with any non-U.S. trusts? Yes / No ____
40. Did you make or receive any gifts or inheritances during the year? Yes / No ____
If "Yes", was this person previously a U.S. citizen, green card holder, or U.S. resident?
41. Do you have an interest in any non-U.S. entity that is a "disregarded entity" for U.S. tax purposes? Yes / No ____
e. g., a foreign entity for which you made an election on Form 8832 to be treated as a "disregarded entity" for U.S. tax purposes).

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 ADVISORS, LLC
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