

# 1120-F TAX RETURN ORGANIZER

(FOR INTERNAL USE ONLY BY ABITOS ADVISORS, LLC)

**TAX YEAR ENDED:** Month \_\_\_\_\_ Year \_\_\_\_\_ **CURRENT DATE** \_\_\_\_\_

TO AVOID DELAY WITH YOUR RETURN PLEASE ANSWER ALL QUESTIONS AND PROVIDE COPIES OF ALL DOCUMENTS REQUESTED

## PART I – GENERAL INFORMATION

1. Name of corporation \_\_\_\_\_ E-Mail: \_\_\_\_\_
- 1a. Phones: (U.S.): \_\_\_\_\_ (Non-U.S.): \_\_\_\_\_ Cell: \_\_\_\_\_ Office: \_\_\_\_\_
2. Address \_\_\_\_\_
3. U.S. Taxpayer Identification Number (Employer Identification Number), if any \_\_\_\_\_
4. Country (and Province) of incorporation \_\_\_\_\_ Date of incorporation \_\_\_\_\_
5. Please attach a copy of the Articles of Incorporation of the corporation, if not previously provided.
6. Is the corporation subject to tax in a country other than the U.S.? Yes / No \_\_\_\_\_ If "Yes" provide details \_\_\_\_\_
7. Location of accounting records \_\_\_\_\_ Principal location of worldwide business \_\_\_\_\_
8. Has the corporation ever filed a U.S. tax return? Yes / No \_\_\_\_\_ Please attach a copy unless it was prepared by us.
9. Provide the name of any agent the corporation had in the U.S. during the year. \_\_\_\_\_
10. During the year, did the corporation own:
  - a) Any entity that was a "disregarded entity", **or** Yes / No \_\_\_\_\_
  - b) At least 10% directly or indirectly in any foreign partnership? Yes / No \_\_\_\_\_
 If "Yes", please provide details.
11. At the end of the year, did the corporation own directly or indirectly or by attribution 50% or more of the voting stock of any U.S. corporation or interest in any partnership, including multi-member LLCs? Yes / No \_\_\_\_\_  
If "Yes", please provide details.
12. At the end of the year, did any individual, or corporation, partnership, trust or estate own directly or indirectly or by attribution 50% or more of the corporation's stock? Yes / No \_\_\_\_\_  
If "Yes", please provide the name, address, U.S. Tax Identification Number of the owner(s), and percentage owned.

## PART II – U.S. INCOME AND ACTIVITY

13. Was the corporation engaged in a U.S. trade or business during the year? Yes / No \_\_\_\_\_  
If "Yes", describe \_\_\_\_\_
14. Did the corporation have an office or other fixed place of business or other "permanent establishment" in the U.S. during the year? Yes / No \_\_\_\_\_  
If "Yes", please provide details.
15. Did the corporation send or have any employees or agents (either dependent or independent) in the U.S.? Yes / No \_\_\_\_\_
16. Did the corporation receive business income from the United States during the year? Yes / No \_\_\_\_\_  
If "Yes", please attach a statement describing the nature of the business and activity, and listing the income and expenses for the year, assets purchased and information about U.S. office premises and U.S. agents.
17. Did the corporation receive any rental income from U.S. real estate during the year? Yes / No \_\_\_\_\_  
If "Yes", please complete the separate organizer "U.S. Real Estate Organizer".
18. Did the corporation sell any U.S. real estate during the year? Yes / No \_\_\_\_\_  
If "Yes", please complete the separate organizer "U.S. Real Estate Organizer".  
If you received the stamped IRS Form 8288-A (Copy B) from the IRS, please provide it to us. Attached / No \_\_\_\_\_
19. Does the corporation currently have U.S. property listed for sale or does it intend to list property for sale in the near future? Yes / No \_\_\_\_\_
20. Did the corporation receive any other income from U.S. sources during the year? Yes / No \_\_\_\_\_  
If "Yes", please describe, including payor and amount \_\_\_\_\_
21. For each payor of income, has the corporation provided them with IRS Form W-8ECI and/or W-8BEN-E? If "Yes", please provide a copy of each form. Yes / No \_\_\_\_\_
- 22a. Do you want the corporation's **refund** directly deposited in a **United States bank account**? Yes / No \_\_\_\_\_  
(Please note, it must be a **bank account owned by the corporation and situated in the U.S.**)  
If "Yes", please provide the following information:  
Name of the bank \_\_\_\_\_ Name(s) on account \_\_\_\_\_  
Type of account \_\_\_\_\_ Bank routing number \_\_\_\_\_ Bank account number \_\_\_\_\_
- 22b. Do you want the tax **balance due** to be auto-debited from the above account with the return filing? Yes / No \_\_\_\_\_

**Please complete next page also**



**PART III – INTERNATIONAL REPORTING REQUIREMENTS**

23. Did the corporation have any transactions with related parties during the year? Yes / No \_\_\_\_\_  
 If “Yes”, please describe on a separate sheet. Penalties of US \$25,000 (per disclosure) may apply for failure to disclose them. (Examples include rent paid between the U.S. activity and a shareholder or family member of a shareholder, loans, or interest or fees accrued or paid between the U.S. activity and a shareholder or family member of a shareholder, and business transactions with a shareholder or family member of a shareholder. These are only a few examples.)
24. During the year did the corporation incur any interest expense anywhere in the world? Yes / No \_\_\_\_\_  
 If “Yes”, please provide the following for the year: (Please state the currency of the data is provided)
- a) Interest expense: i) Total worldwide \_\_\_\_\_ ii) Portion incurred in U.S. activity \_\_\_\_\_
- b) For the portion of interest incurred in the U.S. activity: i) Name of payee \_\_\_\_\_  
 ii) Country payee is located in \_\_\_\_\_ iii) Original length of loan (number of years) \_\_\_\_\_
- c) Average interest rate paid: \_\_\_\_\_ d) Was any foreign debt payable in US dollars: Yes / No \_\_\_\_\_
- e) Please attach the worldwide financial statements of the corporation.

**PART IV – PARTNERSHIP INTERESTS**

25. List any partnership(s), including multi-member LLC(s), in which the corporation had interest(s) in during the year \_\_\_\_\_
26. Did any of the partnerships have an office or other fixed place of business or other “permanent establishment” in the U.S. during the year? Yes / No \_\_\_\_\_  
 If “Yes”, please provide details.
27. Please attach a list of each state in which any partnership(s) had any activity(ies) and a brief description of the activity(ies) \_\_\_\_\_
28. Did the partnership file an income tax return in any state(s)? Yes / No \_\_\_\_\_  
 Please provide a copy of any state K-1s that were issued to the corporation.
29. For each partnership in which the corporation has an interest, has the corporation provided the partnership with IRS Form W-8ECI and/or W-8BEN-E? Yes / No \_\_\_\_\_  
 If “Yes”, please provide a copy of each form.

**PART V – OTHER**

30. During the calendar year did the corporation pay expenses aggregating US \$600 or more to any individual, unincorporated business, or attorney? If “Yes”, please provide details on a separate sheet. Yes / No \_\_\_\_\_  
 (Please only provide payment made to persons or entities in connection with the U.S. activity)
31. Did the corporation pay any U.S. federal or state estimated income tax payments? Yes / No \_\_\_\_\_  
 If “Yes”, please provide details including date paid. \_\_\_\_\_
32. Was all required state and local sales tax paid? Yes / No \_\_\_\_\_  
 If “No”, please explain.
33. Does the corporation have a Registered Agent in the state(s) where it transacts business, as required by law? Yes / No \_\_\_\_\_
34. Is the corporation required to register to transact business in any state,  
 a) because of its own activities? Yes / No \_\_\_\_\_  
 b) because of activities of any of its partnership interests? Yes / No \_\_\_\_\_  
 If “Yes”, has the corporation obtained authorization(s) to transact business in the state(s)? Yes / No \_\_\_\_\_  
 If “Yes”, which state(s) is the corporation registered \_\_\_\_\_  
 If “Yes”, has the corporation filed the Beneficial Ownership Information Report with FinCEN under the Corporate Transparency Act. Yes / No \_\_\_\_\_
35. Has the corporation filed all required State Corporate Annual Reports? Yes / No \_\_\_\_\_
36. Did the corporation sell its U.S. business and/or U.S. assets after U.S. business during the year? Yes / No \_\_\_\_\_  
 If “Yes”, please provide details.  
 If “Yes”, will the corporation ever have any future U.S. assets or U.S. activity? Yes / No \_\_\_\_\_

**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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