

1040 TAX RETURN ORGANIZER (U.S. CITIZEN OR U.S. RESIDENT)

(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)

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 (ITIN) or Social Security Number _____ Occupation _____
- 3a. Country of birth _____ Country(ies) of citizenship _____
4. Marital Status: Single _____ Married / Common Law _____ Separated (by Court decree) _____ Separated (not by decree) _____
5. Were either of your parents U.S. citizens? _____ If you are a U.S. citizen, when did you become a U.S. citizen? _____
6. Country(ies) issuing your passport _____ Country of residence _____ Date established _____
Approx. No. of days in U.S. during above tax year _____ If a U.S. resident, date you became a U.S. Resident _____
7. Have you ever had a "green card"? Yes / No / N/A _____. If "Yes", what date was it issued? _____
If "No", have you applied for a green card? Yes / No / N/A _____. If "Yes", when did you apply for a green card? _____
8. Have you abandoned a green card, or relinquished U.S. citizenship? Yes / No _____. If "Yes", indicate date _____
Do you have any other nonimmigrant U.S. visa? Yes / No _____. If "yes", type (F,J) _____ U.S. visa number, if any _____
9. Spouse's name _____ Citizenships of spouse _____ Spouse's date of birth _____
Spouse's U.S. ITIN or Social Security Number. Do not give a non-U.S. number _____
Was any parent of your spouse a U.S. citizen? _____ Yes / No _____
10. Please attach the following details regarding each dependent child:
Name _____ Country of Birth _____ Date of Birth _____
U.S. Social Security Number or U.S. ITIN _____ Child's income _____ Adoption expenses, if any _____
11. Is any dependent child either a U.S. citizen or green card holder? Yes / No _____. If "Yes", please provide details.
12. Was the child a full-time student at a secondary institution? Yes / No _____. If "Yes", please provide details of the
institution and tuition expenses. Was the child temporarily or permanently disabled during the year? Yes / No _____
13. Did each dependent child live with you the entire year? Yes / No _____. If "No", please explain why.
14. For what tax year did you last file a U.S. tax return? _____ If we did not prepare it, please attach a copy.
15. Did you receive any correspondence from the Internal Revenue Service regarding your prior year tax return? Yes / No _____
If "Yes", please attach a copy.

PART II – CURRENT YEAR TAX INFORMATION

16. Do you want your refund directly deposited in your **United States bank account**? Yes / No _____
(Please note, it must be a **bank account situated in the U.S.**) If "Yes", please provide the following information:
Name of your bank _____ Name(s) on account _____
Type of account _____ Bank routing number _____ Bank account number _____
17. Are you attaching a copy of a "foreign country" tax return to this questionnaire? Yes / No _____
If "Yes", does it include all your worldwide income for the year? Yes / No _____
If "No", please attach a summary of your worldwide income for the year.
Also, please provide copies of all your foreign income reporting slips (i.e. T4, T4A, T5, NR4, etc.)
18. Health insurance: did you receive any advance Premium Tax Credit (government subsidy/assistance) payments
which were applied towards the cost of your monthly health insurance premiums during the year? Yes / No _____
If "Yes", please provide a copy of IRS Form 1095-A along with your tax forms.

Please complete reverse side also



19. Please provide details and amounts of any U.S. taxes withheld or paid with respect to the above calendar year.
- (a) Overpaid with prior year's return and applied to above calendar year? (if we did not prepare your prior year U.S. tax return) _____
- (b) Estimated tax payments made for the above calendar year including dates and amounts _____
- (c) Paid with the extension for the above calendar year? (if we did not prepare your prior year U.S. tax return) _____

20. Please provide a **complete description** including the unit of currency of the following expenses you incurred during the year:

Unreimbursed Medical Expenses		Investment Interest		Educator Expenses	
Medical Insurance Premiums		Casualty Losses/Theft		College Tuition Expenses	
Long-Term Care Premiums		Other Taxes		Interest on Student Loans	
Mortgage Interest & Points on a Primary & Secondary Residence		Taxes on Primary & Secondary Residence		Health Savings Account (HSA) <u>Employee</u> Contributions	
Child Care Expenses		Energy Saving Expenditures		Health Savings Account (HSA) <u>Employer</u> Contributions	
Sales Tax on Purchase of Boats, Cars, Planes, Etc.		Premiums Paid on Non-U.S. Life Insurance Policies		Alimony Paid	
Charitable Contributions (Cash)		Charitable Contributions (Non-Cash)		Other (Please attach a separate sheet)	

21. Did you make any investments in a "Qualified Opportunity Zone"? _____
22. Did you own or sell any Canadian, European, or other non-U.S. mutual funds or exchange traded funds (ETFs) at any time during the year that were not in your RRSP, RRIF, LIRA, or other similar retirement accounts)? Yes / No _____
 If "Yes", please complete the separate organizer "*Passive Foreign Investment Company Organizer*", and please contact us immediately, tax may be due with penalties for late payment.
23. 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.
24. Did you sell any other assets (stocks, bonds, real estate, etc.) during the year? Yes / No _____
 If "Yes", please contact us immediately, tax may be due immediately with penalties for late payment.
 Please provide the date and cost of purchase, sale proceeds, and date of sale.
25. Did you have a foreign (non-U.S.) bond or note mature during the year? (For example: a corporate or government bond that became due) Yes / No _____
 If "Yes", please provide the cost of the initial purchase, the date of purchase, sale proceeds, and date of sale.
26. During the calendar year did you convert Canadian dollars or other non-U.S. currency into U.S. dollars? Yes / No _____
 If "Yes", please provide details. Exclude any conversions for purposes of tourism in the United States.
27. Did you make payments toward any non-U.S. dollar debt during the year? If "Yes", please provide details. Yes / No _____
28. Do you have any account held in trust for minor children? If "Yes", please provide details. Yes / No _____
29. Did you receive interest on a mortgage you provided during the year? Yes / No _____
30. Did you receive annuity payments during the year? If "Yes", please provide details on an attached sheet. Yes / No _____
- 31a. Did you roll over a Traditional IRA account to a Roth IRA account? If "Yes", please explain. Yes / No _____
- 31b. Did you contribute to a Traditional IRA or a Roth IRA account? Yes / No _____
 If "Yes", please provide details.
32. Did you receive an Economic Impact Payment or other COVID related relief? (For example: Stimulus, EIDL, PPP) If "Yes", please explain. Yes / No _____
33. Did you receive Advance Child Tax Credit Payments in 2022? Yes / No _____
 If "Yes", please provide a summary of the deposits.

Please complete reverse side also



PART III – CANADIAN EDUCATION AND PENSION PLANS (INCLUDING LIFs, LIRAs, RRSPs, RRIFs, ETC.), RESPs & TFSAs

34. Were you the owner or beneficiary of any of the following Canadian plans: a registered pension plan or deferred profit sharing plan, an RESP, TFSA, RRSP, RRIF, LIRA, LIF, LRSP, (or equivalent)? Yes / No _____
If “Yes”, please complete the “*Organizer for Non-U.S. Pension Plans, RRSPs, RRIFs, TFSAs, & RESPs*”.

PART IV – OTHER FOREIGN (NON-U.S.) PENSION PLANS

35. Do you belong to any other non-U.S. employer or private pension (e.g. Australian, European, or other non-U.S. Plan)? If “Yes”, please complete the “*Organizer for Non-U.S. Pension Plans, including RRSPs, RRIFs, TFSAs, & RESPs*”. Yes / No _____

PART V – INTERNATIONAL REPORTING REQUIREMENTS

Please complete and IMMEDIATELY RETURN the attached “FBAR & FORM 8938 ORGANIZER”. The original due date for the FBAR Form is due April 15th and potentially significant penalties apply for late filing of the FBAR.

- 36a. 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 _____
- 36b. Do you own any interest in a U.S. corporation, trust, or partnership which has a foreign financial account? Yes / No _____
If “Yes” to 36a and/or 36b, please complete the “FBAR and Form 8938 organizer”.
A minimum potential penalty of \$10,000 may apply for non-disclosure.
37. At anytime during the year, did you and/or your family own directly, or indirectly, or by attribution, a foreign (non-U.S.) private corporation? If “Yes”, please contact us immediately. Yes / No _____
If “Yes”, is the organizational chart with all entities attached? Yes / No _____
38. Were you or your spouse an officer or director of any non-U.S. corporation during the year? Yes / No _____
39. At any time during the year, did you and/or your family own directly, or indirectly, or by attribution, 10% or more of any foreign (non-U.S.) partnership? Yes / No _____
- 40a. During the year, did you transfer any cash or other property to a foreign (non-U.S.) corporation or partnership? Yes / No _____
- 40b. During the year, did you receive any cash or other property from a foreign (non-U.S.) corporation, or partnership? (Other than dividends from publicly traded corporations.) Yes / No _____
41. During the year did you create or were you considered an owner of any non-U.S. trust? Yes / No _____
42. During the year did you receive any money or property from a non-U.S. trust, or transfer any money or property to a non-U.S. trust? Yes / No _____
43. Were you the executor of any deceased individual that had a connection or transaction with a non-U.S. trust? Yes / No _____
44. Do you have any connection with any non-U.S. trust, including mutual funds, income trusts, and ETFs? Yes / No _____
45. 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? Yes / No _____
46. Do you have an interest in any non-U.S. entity that is a “disregarded entity” for U.S. tax purposes? Yes / No _____
- 47a. Did you own or trade any cryptocurrency or non-fungible token (NFT) during the year? If yes, please provide details. Yes / No _____
- 47b. 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 36-47, PLEASE PROVIDE COMPLETE DETAILS. A US \$10,000 PENALTY OR MORE MAY APPLY FOR FAILURE TO COMPLY WITH U.S. DISCLOSURE REQUIREMENTS BY MARCH 15th OR APRIL 15th.



PART VI – FOREIGN EARNED INCOME

- 48. Did you receive salary income from a non-U.S. source? Yes / No _____. If “Yes”, please provide the following:
 - (a) Total salary earned, expressed in Foreign Currency _____ U.S. Dollars _____
 - (b) Foreign tax paid, expressed in Foreign Currency _____ U.S. Dollars _____
 - (c) Did you receive any employee fringe benefits? Yes / No _____. If “Yes”, please provide details and amounts separately.
 - (d) Employer name and address _____
 - (e) Occupation _____ (e) Date you became a resident of the foreign country _____
 - (f) You own or rent your foreign home.
 - (g) Attach a list of all your housing expenses and if you were reimbursed by employer.
 - (h) Enter here the exact dates you entered and left the U.S. during the calendar year (i.e. the tax year that is being prepared):

49. Do you have a foreign visa? Yes / No _____. If “Yes”, Type of Visa _____ Terms _____

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

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