

Tax Questionnaire

Expatriate Tax USA

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The filing deadline for your income tax return is June 15, 2010, but the deadline for the payment of outstanding tax is April 15, 2010. Further extensions can be requested.

If an extension of time is required, any tax due must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late payment penalties and interest.

If you have foreign bank accounts/investments/life insurance/CPF account: The IRS requires you to file Foreign Bank Account Reports (FBARs) if the aggregate amount of all accounts is equal to or greater than \$10,000 at any time during the year. Please see our engagement letter for more information.

Please provide **COPIES** of your IR8A/E, CPF Year End Statement, Notice of Assessment, and any documents from the following list:

• W-2	• 1099 (any other)	• Annual Brokerage Statements
• 1099-INT	• 1098-T	• 1098 – Mortgage Interest
• 1099-DIV	• 2008 1040 (or last year filed)	• Any other tax information statements
• 1099-B	• Schedules K-1	• 8886 (Reportable transactions)
• 1099-MISC	• (Forms 1065, 1120S, 1041)	• Form HUD-1 for Real Estate Sales/Purchases

We will convert all foreign currencies using the rates required by the tax code so **please leave the conversions to us.**

If you are married, please provide all information for your spouse. If you wish to file separately this year, please advise me. **Based on your responses I will gather more information from you as needed.**

1. Do you have any change of status? (Get married, divorced, death/birth of dependants, etc? If yes, please provide details (leave the table empty if you don't have any status change)

Did you get Married	(Y/N)	
Spouse's details		
Name		
Date of birth		
Social Security Number		
Profession		
Spouse's Citizenship		

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Did you Divorce?	If YES (Date of final decree)	
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Birth of Dependant	(Y/N)	
Dependant's details		
Name		
Date of birth		
Social Security Number		
Special Needs (Y/N)		

Death of Dependant	(Y/N)	
Dependant's details		
Name		
Date of birth		
Social Security Number		
Special Needs (Y/N)		

2. **Do you have the same employer? If no, please provide the following details**

New Employer Name	
Address	
Structure (Foreign entity, foreign subsidiary of US Co., Foreign Gov, US Co., international organization, Fulbright scholar)	
Date of Employment	
Please provide a copy of your IR21 from your last employer	

3. **Does your spouse have the same employer? If no, please provide the following details**

New Employer Name	
Address	
Structure (Foreign entity, foreign subsidiary of US Co., Foreign Gov, US Co., international organization, Fulbright scholar)	
Date of Employment	
Please provide a copy of your IR21 from your last employer	

4. **Children's Income**

	(Y/N)
Do your children have income outside of 529/ESA accounts?	
Did any of your dependents have income of \$900 or more? (\$400 if self-employed)	
Did any of your children under age 19 have investment income over \$1,900?	
If yes, do you want to include your child's income on your return?	

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5. Has you or your spouse's immigration status changed with regards to Singapore (New type of visa or status, PR, etc) or the US (Green Card surrendered or revoked, etc)? If yes, please provide details.

Immigration Status Change

Country	Status Change Description

6. Did you sell any stock? If yes, please provide details. Please duplicate the schedule if you need more space.

Description of property (example: 100 sh. XYZ Co) Box 5	Date Acquired	Date Sold Box 1a	Sales Price (indicate gross or net). Box 2	Cost or Basis (Specify Currency)	Expenses of sales (if gross sales price entered)	Federal income tax withheld Box 4

7. Bank Interest from a US or Foreign Bank?

Note: Please provide a scanned copy of 1099-INT forms. If foreign accounts, give the address of the bank.	Payer name	Currency	Amount	Have form? (Y/N)

8. Did you maintain or purchase Rental Properties? _____

9. What is the address/es?

Property	Address

10. Information for your rental schedule: You can also provide an Excel Spreadsheet

Type	Amount in USD
Rents Received	
Advertising	
Auto/Travel*	
Cleaning and Maintenance	
Commissions	
Insurance	

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Legal/Professional Fees	
Mortgage Interest	
Other Interest	
Repairs	
Supplies	
Taxes	
Utilities	
Other:	

11. Did you buy or sell a house that you use as your primary or second home either in the USA or elsewhere (Singapore)? _____ Had that house ever been rented? _____

12. Did you buy or sell a house that you are renting or other business property? If yes, please provide a copy of the purchase/sales documents (HUD-1) and prior tax forms with the depreciation information. (I will seek more information from you if you placed a house into the market as a rental property.)

13. Did you make any energy-efficient improvements (remodel or new construction) to your primary home in the U.S.? _____

14. Did your housing expenses (rent, utilities (not including phone/tv), residential parking) change from the prior year? If so, what are the new amounts?

Educational Expenses

Did you or any other member of your family pay any educational expenses this year? If yes, please fill in the detail below.

Student Name	Institution	Grade/Level	Amount Paid	Date Paid
Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 Plan? If yes, how much?				
Did you pay any student loan interest in 2009? If yes, please state the amount				\$

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15. Did you or your spouse contribute to IRA? If yes, please provide details:

IRA Contributions

Contributor	Amount	Type of IRA (Traditional/ROTH/401K/TSP)
Tax Payer		
Spouse		

16. Did you or your spouse receive an economic payment from the VA, SSA or RR in 2009? If yes, for how much?: _____

17. Do you have unreimbursed medical or dental expenses? If yes, please provide details. YOU CAN ONLY DEDUCT IF YOU ARE ITEMIZING AND YOUR EXPENSES ARE OVER 7.5% OF YOUR AGI). If you aren't sure, contact me for clarification. If you have a special needs dependent, please let me know.

Unreimbursed Medical/Dental Expenses

Description	Amount
Prescription medicines and drugs	
Doctors, dentists, and nurses fees	
Hospital and nursing homes	
Insurance premiums	
Insurance reimbursements	
Out of pocket lodging and transportation expenses	
Number of miles traveled to seek medical car	

18. Rent or Mortgage (if any). Mortgages must be on your First or Second Homes. Include property taxes paid on all homes that are not rented.

Items	Amount	Reimbursed by employer? List the amount
Rent		
Mortgage		
Property Taxes		

19. Did you make any charitable contributions to US registered charities? If yes, please provide details. Did you make a contribution to a U.S. charity in support of Haiti between **January 11th and March 17, 2010?**

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Charitable Contributions

Donation Type (Cash or Goods)	Amount	Charity's name and Type

20. Monthly Miscellaneous Expenses (in Singapore or other overseas location only) NOT US based expenses

Items	Monthly Amount	Reimbursed by employer? List the amount
Utilities (Exclude TV and phone)		
Repairs		
Furniture Rental		
Residential Parking		

21. Did you receive a bonus or other compensation paid in 2009 that was designated for another year (2008 or 2010)? If yes, please give the details.

Date Paid and For which Year	Bonus Amount	Currency

22. Other General Questions

Questions	Answers/Details
Tip Income?	
Disability Income?	
Purchase, sell, or refinance your principal home or second home or did you take a home equity line?	
Did you receive a distribution from or make a contribution to retirement plan?	
Convert part of all of A ROTH IRA or traditional IRA?	
Tuition expenses for college?	
Any losses due to stolen or damaged property?	
Were you notified or audited by IRS or a state taxing authority in 2006 or 2007?	
Auto license fee? (Schedule A)	
Qualified Educated Expenses?	
Teacher Expenses	

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Unreimbursed Child Care Expenses (if both spouses working or actively seeking employment):	
Name and Address of Facility/School/Nanny providing the child care:	
Name and SSN of Child for whom the expense is attributed (if more than one please provide details for both)	
Did you maintain a storage container in the U.S. If yes, what costs did you incur?	

23. Did you make estimated payments for 2009?
24. Please provide the amounts and dates paid below. Did your employer withhold any US taxes? Please provide your W-2.

	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
Date Paid				
Amount Paid				

25. Did you become a partner or owner/Director in a foreign corporation or start your own business as a sole proprietor in 2009? _____
26. Did you buy any foreign stocks, life insurance, unit trusts or mutual funds (not based in the U.S.)

27. Did you receive dividends (reinvested or paid directly to you) from any foreign source?

28. Did you sell any foreign stocks, unit trusts, or mutual funds?

29. Is there anything else that changed from last year that may be relevant to your taxes that you'd like to tell me or ask me about? _____

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DISCLAIMER

The taxpayer is ultimately responsible for returns filed with to the IRS and State Taxing Authorities and therefore should be aware of the information furnished to complete the forms. We will prepare your returns as per your instructions, subject to our professional ethical responsibilities as to truthful reporting and disclosure. The undersigned taxpayer must maintain all written records to support all the items of income and deductions supplied with this questionnaire or provided in email correspondence with the preparer for five to seven years from the date of filing.

If there is a grey area of the law, decisions on how to file will be presented to you for your written consent. I can only advise and prepare your returns with the information provided. We must adhere to the rules and standards for all tax professionals. We are further restricted by our professional licensing boards.

Issues of domicile for state filings are factual determinations based on the law of the state in question.

Information offered by your tax preparer should not be confused with legal advice. The determination to file or not to file is yours alone. If at any time during the preparation of your returns I feel uncomfortable with information or a position taken I reserve the right to resign and refund your deposit or require you to sign a Disclosure Statement (IRS Form 8275).

As your tax preparer, I will often seek assurances that you have the required supporting records for information provided. It is my obligation to question suspicious information. If you wish to file against my advice I will ask you to sign an IRS form that I will retain form my records.

Your information still be treated as confidential and will not be released to anyone without your prior written consent. Information gathering during the tax preparation process will be treated as privileged but may not be deemed as such by the state or federal government.

The preparer is not licensed to file returns in Oregon and therefore cannot provide advice or assistance with filings.

Printed Name and Email Address

Signature (s) and Date