

EXPATRIATE TAX QUESTIONNAIRE FOR U.S. CITIZENS LIVING ABROAD

Acosta Tax & Advisory, PA

This questionnaire can be filled out by hand or in MS Word

Indicate year this form is completed for: _____

	Primary Taxpayer	Spouse (write N/A if not married)
Name	_____	_____
Social Security Number	_____	_____
Date of Birth	_____	_____
Profession	_____	_____
Citizenship Country	_____	_____
U.S. Green Card Holder?	_____	_____

Indicate if Green Card obtained or relinquished this year and date

Did you file a joint U.S. return with your spouse last year? _____ Yes _____ No _____ N/A

Did your marital status change this year? _____ Yes _____ No _____ N/A

Indicate any U.S. States where you filed a tax return last year: _____

Might you be required to file an additional return with a US state as well? _____ Yes _____ No _____ Don't know

-Please Explain. _____

Contact Information

Email Address(es) _____

Phone Numbers (indicate home, office, or mobile) _____

Residence Address in Foreign Country _____

Mailing Address to be shown on Tax Return _____

If a U.S. address, please indicate c/o and Name if mail is going to someone else

Best time or method to contact _____

Dependent Children(s) Names, Gender of Child, Dates of Birth, and Social Security Numbers:

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Please note if your children are not U.S. citizens and their country of citizenship. Also please note if your children have earned income, investment income, are married, or are not residing with you as the custodial parent. Also indicate if you have dependents other than children that are U.S. citizens or residents. Attach extra sheet for answers if needed.

1. Date you arrived to live & work in your foreign residence country: _____
2. Are you still a resident of the Foreign Country? _____ Yes _____ No
3. If not, what date did you return to the U.S. to take up residency and to which state did you move? _____
4. If you have previously filed Form 2555/2555EZ (foreign earned income exclusion) with your return, what was the last year you filed this form? _____

If you were present in the U.S. or U.S. possessions during the calendar year in question, please fill in the following information for each trip to the U.S. (attach additional sheet if necessary):

Date Arrived in U.S.	Date Departed U.S.	Income on days worked in U.S. (indicate the state)	Employer's Name
		\$ _____ State	
		\$ _____ State	
		\$ _____ State	

If you moved to or from the U.S. this year you may need to qualify under a 330 day physical presence test. In that case, we need a schedule of all U.S. trips through *today's date*

NOTE: You can use www.oanda.com/currency for historical currency conversions (typically average exchange rate for the year is used). IRS also publishes average yearly rates here: <http://www.irs.gov/Individuals/International-Taxpayers/Yearly-Average-Currency-Exchange-Rates>

PRIMARY TAXPAYER EARNED INCOME INFORMATION:

5. Employer's Name and Foreign Address: _____
6. Employer's U.S. office address (if any): _____
7. Employer is a _____ Foreign Company _____ U.S. Company _____ Foreign Subsidiary of a U.S. Company
8. Gross wages/salary earned in foreign country for calendar year in US Dollars: _____
9. Foreign Income Taxes paid for Calendar tax year on your salary in US Dollars: _____
10. Indicate currency in which foreign wages/taxes are paid and exchange rate you used: _____
11. If applicable, is all income on a Form W-2 issued by a U.S. company? _____ Yes _____ No

SPOUSE'S EARNED INCOME INFORMATION:

12. Employer's Name and Address: _____
13. Employer's U.S. office address (if any): _____
14. Employer is a _____ Foreign Company _____ U.S. Company _____ Foreign Subsidiary of a U.S. Company
15. Gross wages/salary earned in foreign country for calendar year in US Dollars: _____
16. Foreign Income Taxes paid for Calendar tax year on your salary in US Dollars: _____
17. Indicate currency in which foreign wages/taxes are paid and exchange rate you used: _____
18. If applicable, is all income on a Form W-2 issued by a U.S. company? _____ Yes _____ No

NOTE: In some countries (U.K., Australia, Hong Kong) the normal tax year is a fiscal year (such as April 6 to April 5). However, all income, deductions, and tax credits must be reported on a Calendar Year Basis (Jan 1 to Dec 31). Therefore it may be necessary to adjust your foreign fiscal year income/taxes from your foreign tax return to the correct calendar year amount acceptable by the IRS.

IMPORTANT: There is no foreign income exclusion allowed for calculating Self Employment Taxes (FICA/Medicare) – unless you live in a country that has a Social Security Agreement/Treaty with the U.S. (countries can be found here: http://www.socialsecurity.gov/international/agreement_descriptions.html) and are paying the equivalent social security tax in that country. If applicable, a certificate from that country may be required. If self-employed you will owe the U.S. self-employment social security tax on your net business income (approx. 15.3%) unless you are covered by one of these agreements.

19. Were you or your spouse self-employed or independent contractors in the foreign country?	_____ Yes _____ No
20. Type of Business	
21. Business Name	
22. EIN Number, if any (US ID number)	
23. Ownership	_____ Husband _____ Wife _____ Joint

If self-employed in business, please complete a statement of income and itemized expenses for the business for this calendar year and attach the statement to this packet. You may request our self-employment questionnaire supplement). List totals below:

24. Total gross business income for tax year in USD	\$ _____
25. Total business expenses for tax year in USD	\$ _____

26. Do you rent or own your residence overseas, or is it provided by employer? _____ Rent _____ Own
 _____ Provided by Employer
27. If employer provided housing, amount paid by employer or value of housing provided: \$ _____.
 Is this housing amount already included in the salary figure you provided in question #8? _____ Yes _____ No
28. Total Rent and Utilities paid on foreign residence, other than telephone: _____
29. Indicate family members living with you overseas and for what period:

30. Are you required to pay income taxes in the foreign country? _____ Yes _____ No
31. What type of Visa do you hold for your resident country? _____

US EMPLOYMENT EARNED INCOME: If you moved to a foreign country during this year or moved back to the U.S. during this tax year please complete this question relating to your period of U.S. employment:

32. Employer Name and Address (if self-employed indicate and attach a list of income/expense for the U.S. period of time): _____
33. Occupation: _____
34. Income: _____
35. Period of time working for this employer: _____
36. W-2 attached? (provide W-2 breakdown if available) _____

RENTAL INCOME AND EXPENSES

If you own rental property in the U.S. or abroad, please attach a sheet showing all income and summarized expenses for the year. If we did not do your return last year, we will also need the date the rental began, amount paid for property, amount allocable to land, any major improvements, and a copy of the previous depreciation schedule if previously depreciated. (Ask us for a rental property questionnaire if you need to give us this data and it will be e-mailed to you).

Indicate how many properties you have rented out or had available for rent this tax year, if any. Please provide locations of properties and describe the rental activities.	
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37. Do you maintain a U.S. home while living abroad? If so, provide address: _____ Yes _____ No

38. If your U.S. residence is occupied indicate who is living in the residence, their relation, and whether this residence is rented out: _____

NON-EARNED INCOME (Attach separate sheets if additional space needed for any items)

Interest Income, including on non-US bank accounts (Indicate currency if not listed in USD):

Description/Payor	Location of Payor if not U.S.	Ordinary Interest	US Tax Exempt Interest	Foreign Taxes Paid
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

Dividend Income (Indicate currency if not listed in USD):

Description/Payor	Location of Payor if not U.S.	Ordinary Dividend	Qualified Portion	Capital Gain Distribution
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

If there were foreign taxes withheld from any please provide further information.

Capital Gain Income (Stock or property sales – include any statements):

Description	Country	Date acquired	Date Sold	Sales price	Original cost plus purchase fees
				\$	\$
				\$	\$
				\$	\$

If there were foreign taxes paid on or U.S. taxes withheld from these transactions let us know. Also ensure you have indicated the currency accurately if not U.S. Dollars. Please provide us with the realized gain/loss report from your broker.

Other Income (for instance, director’s fees, retirement, social security, alimony, debt forgiveness, gambling winnings, etc.):

Description/Payor	Location of other income	Amount of income	Explanation
		\$	
		\$	

Please indicate if you sold your principal residence/former principal residence this year ___ Yes ___ No

DEDUCTIONS

Describe deductions, the amounts paid, and dates paid. If a deduction does not apply to you, you can leave blank or indicate N/A.

39. Medical and Dental Expenses (please note these need to exceed 7.5% of gross Income to receive any benefit). You may also include medical/dental insurance premiums. US\$ _____

40. Interest on Home Mortgage in USA (please advise if you have mortgages on more than 2 homes). US\$ _____

41. Interest on Mortgage outside the US (state name and address of entity to which you paid foreign mortgage payments). Also indicate currency: _____

42. Interest on any other mortgage such as a “second mortgage/home equity loan”: _____
Please describe what used for or any other details: _____

43. Indicate if you refinanced a mortgage this year: ___ Yes ___ No

44. Auto License Fees US\$ _____

45. Sales Tax paid to a U.S. state – if any (this generally only applies to residents in a non income tax state): US\$ _____

46. Property Taxes on U.S. property (indicate which property if more than one): Please provide copy of property tax bill if a California property. US\$ _____

47. Property Taxes on Foreign property (describe property): US\$ _____

48. U.S. Charitable contributions to U.S. Charities - only for which you have proper documentation (provide detailed information about donations):

49. Investment Interest Expenses (such as a margin loan): US\$ _____

50. Other Investment Expenses (describe): US\$ _____

51. Tax Preparation Fees paid during the tax year US\$ _____

52. Provide Details of any moving or storage expenses: _____

53. Interest on Student Loans (indicate who for) _____

54. Tuition and other Educational expenses (provide details): _____

OTHER QUESTIONS/INFORMATION

- 55. Foreign Taxes paid on income other than wages such as on foreign interest, dividends, rents, royalties, etc. – this does not include VAT. _____
- 56. Rolled over foreign tax credits from previous years (OR provide schedule from prior year return) _____
- 57. Do you file a non-resident state income tax return in any state? If so, why?

- 58. Was any of your income received this year from stock options, deferred compensation plans, or other executive plans? _____
- 59. Are you covered by a foreign pension plan (not U.S. qualified)? Contributions and earnings in these plans may be taxable, and may require special reporting forms each year. Most employer contributions to these plans are considered salary income. _____
- 60. Investments in a foreign mutual fund (not traded on the U.S. stock market) can be subject to a very complicated and adverse tax calculation in the U.S. It is important we are notified of these investments so we can do the required calculations. Do you have investments in foreign mutual funds which are not part of your US brokerage account? _____ Yes _____ No
- 61. Do you make contributions to any retirement plan (other than 401(k)) or want to? Are you interested in converting to a ROTH IRA, if eligible? Check all that apply and provide relevant information
_____ I make contributions
_____ My spouse contributes
_____ I am interested in making contributions or _____ Converting to a Roth
- 62. Do you want to have any tax refund directly deposited into your U.S. checking or savings account? If so, please provide the following banking information. In certain cases your tax balance due (if any) can be automatically withdrawn from your bank account when we e-file your Return and only **after** you confirm agreement of tax due. If you are interested in electronic payment of tax due check here _____.
_____ Name of Bank
_____ Routing # (9 digit number on bottom left of check)
_____ Acct Number
____ Checking ____ Savings
- 63. Did you make any quarterly estimated tax payments for federal or state? If so, please provide details: _____
- 64. Please list any other items of income or expense that you feel might affect your U.S. taxes, or any other information you want to provide:

IMPORTANT - ADDITIONAL FORMS WHICH MAY BE REQUIRED

A. The IRS requires special forms be filed by any U.S. Taxpayer who owns all or part of a foreign corporation, foreign LLC (or equivalent), foreign LLP, foreign partnership, or foreign trust. If you fail to file these forms, you will be subject to substantial penalties if it is ever discovered that you should have filed those forms. Please indicate here if you are an owner of a foreign corporation or trust and we will send you an additional questionnaire for the information required to be reported in those forms.

Yes _____ No _____ If Yes, please describe: _____

- B. **FOREIGN FINANCIAL ASSET REPORTING REQUIREMENT:** There is a reporting requirement as part of your tax return (first instituted for the 2011 tax year) for individuals who have "Specified Foreign Financial Assets" in excess of certain levels. Specified Foreign Financial assets include the following:
- Deposit or Custodial accounts (such as bank accounts) at a foreign financial institution, including many retirement and pension accounts
 - Any equity or debt interest in a foreign financial institution
 - Other foreign investments such as stock issued by non-US persons, any interest in a foreign entity, and any financial instrument issued by a non-US person. (Foreign stock held directly)
 - Foreign real estate is NOT a specified foreign financial asset and you do not have to count it, unless it is held in a trust or corporation.

IF YOUR TOTAL COMBINED FOREIGN FINANCIAL ASSETS (INCLUDING FOREIGN BANK ACCOUNTS) EXCEED THE FOLLOWING LEVELS THEN THIS FORM 8938 IS REQUIRED:

Filing Situation	Value on last day of the tax year is at least this amount:	Or, at any time during the tax year, the value is greater than:
Single or Married Filing Separate taxpayers living in the U.S.	\$50,000	\$75,000
Married Taxpayers filing jointly living in the U.S.	\$100,000	\$150,000
Taxpayers not filing jointly who are living outside the U.S. and would qualify for the foreign earned income exclusion	\$200,000	\$300,000
Married Taxpayers filing jointly who are living abroad and would qualify for the foreign earned income exclusion	\$400,000	\$600,000

This new requirement does not replace the foreign bank account filing requirement (described below). This is an additional requirement. If you are subject to this requirement we may contact you for additional information. There can be severe civil and criminal penalties for non-filing of this form if necessary. More information about this form can be found here: <http://www.irs.gov/pub/irs-pdf/f8938.pdf> and <http://www.irs.gov/pub/irs-pdf/i8938.pdf>

Based on the above, do you have a requirement to file this form? Check one of the following:

_____ Yes _____ No _____ I am not sure, contact me to discuss.

Please explain: _____

If your only specified foreign financial assets are foreign accounts check here: _____ and complete the foreign bank account section below or provide us your completed foreign bank account form.

- C. Are you a signatory on (or do you have) a foreign bank account, foreign investment account, or other foreign account whether you are the owner or not? _____ Yes _____ No
- D. Did you have an ownership in a foreign bank account, and did the *combined amount* in all of your foreign bank and other financial accounts (including foreign pension accounts) ever equal or exceed the equivalent of US \$10,000 at any point during the tax year? ___ Yes ___ No If yes, please complete the following information:

NOTE: Questions B and C relate to the Treasury form which requires reporting of foreign bank accounts (commonly referred to as the FBAR). This form is now known as FinCEN 114, and replaced the form previously known as Form TD F 90.22-1. This form is now required to be prepared and submitted on-line. **This form, if required, is filed separately from your tax return and you can complete it on your own.** We can prepare for your approval and electronically submit for you if you like **and** if you notify us in time. **We will assume you will take care of this requirement on your own unless you ask us to prepare this for you.** *This form must be received by the authorities no later than April 15th or you may incur severe penalties.* **You can prepare and submit the FinCEN 114 form at this website:** <http://bsaefiling.fincen.treas.gov/NoRegFBARFiler.html> (make sure to keep a copy of what you submitted for your records as well as proof of acceptance).

If you choose to prepare this form on your own check here _____ and provide us a copy when complete. If you would like us to complete the form for you, please fill in the information below:

Name of Bank or Institution _____
Address of Bank incl. City, Country, Postcode _____
Account Number _____
Country of Account Location _____
Highest balance of account in USD during tax year (exchange rate to be used is as of Dec 31 – see below) _____
Type of Account (securities, bank, pension) _____
Indicate if spouse is co-owner **or** list name, address, and SSN of co-owner if not spouse _____

Also include the name of the owner of the account if you sign on the account and you or your spouse is not the owner. _____

You can find the appropriate December 31 exchange rates at this website: <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Treasury-Department-End-of-Year-Exchange-Rates>

If you are subject to the specified foreign financial requirement described in B above, we also need to know the following for each account:

Indicate if account opened or closed this year Opened _____ Closed _____
Highest value during the year in foreign currency _____
(indicate currency) _____

Please attach additional sheets with the above information for each of your foreign bank accounts, foreign savings accounts, foreign stock, foreign pension accounts, or financial accounts (this includes credit card accounts with credit balances). Foreign mortgage accounts are not subject to this requirement. You may also request we send you our foreign account questionnaire which allows for more accounts to be listed. Make sure to include all interest/dividend and other income from these accounts in the appropriate section of the questionnaire.

If you have questions about the Foreign Asset Form 8938 or the Foreign Bank Account Form, please feel free to ask us. More information about the requirements can be found here: <http://www.irs.gov/Businesses/Comparison-of-Form-8938-and-FBAR-Requirements>

Please attach a copy of all W-2's and/or any 1099's received from U.S. employers or banking or investment accounts. Also, if we did not prepare your return last year, please send us a copy of last years' state and federal tax returns. Do not send originals of any forms! **We will not be responsible for their maintenance or return to you.**

HAVE QUESTIONS OR NEED FURTHER INFORMATION?

E-mail us at info@mycpa.net. If you e-mail this form to us at either address we can reply with a fee quote for your approval. We ask for half the fee to begin the work and then the balance is due upon completion. Our main U.S. phone numbers is (954) 894-2003. Faxes can be sent to (786) 206-7065.

GENERAL INFORMATION AND IMPORTANT DUE DATES

Expatriates (U.S. citizens living abroad on April 15) are given an automatic extension to file their tax return until June 15, however, if any taxes are owed, the money is due on April 15 if you wish to avoid possible penalties and interest. A further extension for filing of tax returns until October 15 may be obtained by filing the proper extension form by June 15. *If your return needs to be completed or if you need to make a payment by April 15, we recommend your questionnaire be submitted to us no later than March 15.* We can prepare an extension for you.

The Treasury form reporting foreign bank accounts must be received by the authorities no later than June 30 or you may incur severe penalties. **No extensions are available beyond that due date for this form.**

If you own part of a foreign corporation, foreign partnership, for foreign LLC (or equivalent), the special IRS tax forms required for those entities are due on the same dates as your personal tax return, including any extension. If there is a foreign trust, the IRS tax return form 3520A is due on March 15th, and the 3520 form, if required, is due on the date of the personal tax return. If you received a gift/bequest greater than \$100,000 from a non-U.S. Person or estate, if you received a gift from non-U.S. corporations or partnerships in excess of US \$15,358, or if you gifted more than \$14,000 to any one person, an additional filing may be required separate from your tax return (these are the thresholds for the 2016 year).

The Internal Revenue Service requires tax returns be filed for every year, even if you owe no taxes due to foreign tax credits or the foreign earned income exclusion! The foreign earned income exclusion can only be claimed if you actually file a tax return and meet the IRS requirements for claiming the exclusion.

The IRS will currently accept late filed returns and still typically allow the foreign earned income exemption subject to the taxes owed with that return – though this is subject to change in the future. **NOTE:** If you are submitting delinquent foreign bank account forms, delinquent forms 8938, delinquent foreign corporation or partnership forms, or delinquent foreign trust forms, we recommend you have a consultation about the Offshore Voluntary Disclosure Program **or**, if you are eligible, the IRS Streamlined Procedure. If you submit these delinquent forms outside this program or procedure you may be subject to more stringent penalties and/or prosecution.

AFFORDABLE CARE ACT (MANDATORY HEALTH COVERAGE)

If you were a bona fide resident outside the US for the entire year of 2016, you are deemed to have minimum qualifying coverage for purposes of the Affordable Care act and therefore we indicate on your return that you are compliant and no further action is necessary. Check here if this applies to you and your spouse and dependents: _____ If you did not reside abroad all of 2016, did you and your spouse have minimum qualifying health coverage for the entire year? _____ Yes _____ No _____ Not sure

More information on the Affordable Care Act can be found here on the IRS website:
<http://www.irs.gov/Affordable-Care-Act/Individuals-and-Families>

2016 (and earlier year, if applicable) Expatriate Tax Return Engagement Agreement

To: Acosta Tax & Advisory, PA
Address: 15800 Pines Blvd STE 203, Pembroke Pines, FL 33027

The undersigned taxpayer(s) hereby engage the accounting offices of Acosta Tax & Advisory PA to prepare **2016** & _____ (list other years if they are involved) U.S. Federal and or state tax returns. If we are engaging you to prepare foreign related delinquent forms, we acknowledge notification regarding the potential penalties for late filing of these forms and acknowledge notification regarding the Offshore Voluntary Disclosure Program (if applicable).

In connection with that preparation we understand that it is my (our) obligation to provide complete and accurate information on all items of income and deductions for the tax year(s) involved and I/(we) are responsible for any omissions. All information stated in the questionnaire is true and correct and we accept sole responsibility for any inaccuracies or information not disclosed to the tax return preparer in writing. We have been advised of the requirements about reporting foreign accounts/assets and foreign income.

We have receipts and other written documents to support all of the information provided. We will retain these records for a period of at least ten years after the date the returns are filed in the event of a tax audit. Preparers do not save copies of the documentation given in connection with the return preparation. We understand that Preparers have no obligation to verify or confirm the information we provide and that we are responsible for its completeness and accuracy. We understand that our file will only be retained by Preparers for five years from the date the service is rendered and will then be destroyed.

We also understand that the cost of preparing our tax returns is dependent on the completeness of the data we supply to Preparers and the complexity and number of various tax forms, calculations and schedules that must, by law, be included in our returns. The cost of the preparation of the return/s will increase above the fee originally quoted if data received is more complex than originally provided/described, is incomplete, or if additional time must be spent sorting through source documents not summarized by the taxpayer. We agree to this fee increase in advance and acknowledge it is possible.

The estimated fee for preparing the return(s) has been given to us orally or by email. Payment of at least one half of that fee is due at the beginning of the return preparation and the remainder is due upon the completion of the returns. Any amount not paid within 10 days of completion of the returns will be subject to a carrying charge of 1.5% per month. Payments can be made by cash, credit card, U.S. check, wire transfer, or PayPal. We understand we must pay any wire transfer fees incurred and 2% for credit card processing fees. If any legal proceeding is required in order for Preparers to collect the sums owed, we will be liable for attorney fees and costs of suit. We understand that interest and penalties may apply for taxes due which are paid after April 15 and acknowledge this notification.

We are retaining Preparers solely in their capacity as Certified Public Accountants to prepare our tax returns. We understand that they are acting in no other professional capacity, and that they are not providing legal services. If we request any other services, we agree that we must first enter into a separate written retainer agreement in connection with those matters. Any representation before tax agencies for audits or other matters will be subject to extra fees.

In the interest of facilitating services to us, Preparers may communicate by fax, send data over the internet, store electronic data via computer software applications hosted remotely on the internet, share data with our independent contractors, or allow access to data through third-party vendor' secured portals or clouds. In using these communications and storage methods, Preparers employ measures to employ data security under applicable laws and professional standards and require vendors/contractors to as well.

Preparers reserve the right to withdraw from this engagement without completing the returns if we fail to comply with the terms of this engagement letter, if we disagree with preparer recommendations regarding filing and reporting obligations, non-payment of retainers requested by Preparers, or if Preparers determine professional standards require withdrawal for any reason.

We further represent that if we instructed you that our foreign earned income should not be shown on Schedule C as self-employed, that we have represented to Preparers that we are bona fide employees of a foreign employer and subject to foreign income tax withholding and a social security equivalent. We accept full responsibility for documenting and proving this fact if we are audited by the IRS. We understand that if we are independent contractors, we must pay up to 15.3% U.S. self-employment tax on our foreign earned income after deducting all applicable business expenses unless a social security agreement applies. Preparers are not responsible for any penalties, interest or taxes resulting from our failure to properly show us as self-employed.

IN WITNESS WHEREOF, this agreement is executed on the dates first stated below:

Taxpayer Signature: _____ Spouse Signature: _____

Typing your name above is deemed to be a signature, for instance if you do not have access to a scanner

Printed Taxpayer Name: _____ Printed Spouse Name: _____

Date Signed: _____ Date Signed: _____