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Expat Client Questionnaire

The tax professionals at Williams and Parsons, PC are dedicated to serving the American expatriate community. Filling out this organizer will help with gathering the information we need to file a complete and accurate return, minimize your tax liability and help us complete the return as efficiently as possible.

To use these forms, please download to your computer, save it, and then open it using the Adobe PDF Reader. This will make it simple for you to save your changes and upload them to our secure portal. It also ensures that the form will work properly for you. Please note that when we mention "tax year", we are referring to January through December 31 of the year in question.

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 interest charges. A further extension for filing 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 18.* We can prepare an extension for you at no charge.

The Treasury form reporting foreign bank accounts (FBAR) 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.**

(The annual deadline to submit US tax returns is April 15th of the following year, with extensions possible to October 15th.)

Expat Client Questionnaire

1. General Information

Taxpayer:		Spouse:			
Name:		Name:			
Social Security or ITIN:		Social Security or ITIN:			
Date of Birth:		Date of Birth:			
Daytime Phone Number:		Preferred Phone Number:			
Mobile Phone Number:		Mobile Phone Number:			
Citizenship:		Citizenship:			
Current address:		Current address:			
City:		City:			
State/Province:		State/Province:			
Country:		Country:			
Postal Code:		Postal Code:			
Email Address:		Email Address:			
Did you claim state residency? If yes, which state?	Yes	No	Did you claim state residency? If yes, which state?	Yes	No
Occupation:		Occupation:			

2. Dependents

Dependent 1:		Dependent 2:	
Name:		Name:	
Relationship to taxpayer:		Relationship to taxpayer:	
Date of birth:		Date of birth:	
Social security number:		Social security number:	
Dependent 3:		Dependent 4:	
Name:		Name:	
Relationship to taxpayer:		Relationship to taxpayer:	
Date of birth:		Date of birth:	
Social security number:		Social security number:	

Expat Client Questionnaire

3. Foreign Financial Accounts (FBAR)

If you have a financial interest in or signature authority over a foreign financial account, including a bank account, brokerage account, mutual fund, trust, or other type of foreign financial account, and the aggregate value of all foreign financial accounts exceeded \$10,000 at any time during the calendar year reported, you must report yearly to the Department of Treasury by electronically filing a Financial Crimes Enforcement Network (FinCEN) 114.

We will file this return for you and also use this information to file a Form 8938 (if you meet the filing requirements) which are required to be included with your Form 1040. If you choose to file your own FinCEN 114, we will still need the information you use.

Please fill out the APPENDIX A completely.

4. Foreign Entities

Do you own more than 5% in a non US partnership or corporation? If yes, please provide details below.	Yes	No
Do you receive any distributions from a foreign trust? If yes, please provide details below.	Yes	No

5. Visa Information

(The type of visa you have may impact your residing states on your US return)

Taxpayer:

What type of visa do you have?		What type of visa do you have?	
Does the visa limit your stay?	Yes	No	Does the visa limit your stay?
If so, your stay is limited until when?			If so, your stay is limited until when?
Do you have a US Green Card?	Yes	No	Do you have a US Green Card?

Spouse:

Establishing your Foreign Residency:

The answers to these questions will allow us to determine whether you are eligible to use the Foreign Earned Income Exclusion.

Expat Client Questionnaire

6. Residency?

If you qualify as an expat using the Physical Presence Test, you need to be inside a foreign country for 330 days in a 12-month period. Please include the dates you were outside the US here so we can determine whether you qualify. If you spent any time outside the US but not inside a foreign country (an example of this might be if you were traveling on a boat), please add it to the "Other Trips" section below.

Where did you establish your foreign tax home(s) and on what date(s)?

Tax home(s)	Date(s)

If you traveled to the US during the tax year, please be sure to fill in the next table with those details.

If you traveled to the US during the tax year and earned any income while in the US, please be sure to fill in the next table with those details.

Please use the space below to record all of your travel during the year.

Traveling in the US

	Name of Traveler(s)	Dates Spent in US		Total # of Days	# of Days of Business Travel	Earning while in the US
		Arrival	Departure			
Trip 1						
Trip 2						
Trip 3						

Presence in Foreign Country

	Name of Traveler(s)	Dates Spent in US		Total # of Days	# of Days of Business Travel	Earning while in the US
		Arrival	Departure			
Trip 1						
Trip 2						
Trip 3						

Are you still a resident of a foreign country?

If no, when did you return and what state did you move to?

Yes

No

Expat Client Questionnaire

7. Employer/ Company Name

Taxpayer:

Name of your current employer/company name:

Work address:

Address continued:

City:

State/Province:

Country:

Postal code:

Is your employer a US company or foreign affiliate of a US company:

Yes

No

Name of foreign affiliate:

Foreign affiliate address:

Address continued:

City:

State/Province:

Country:

Postal code:

Spouse:

Name of your current employer/company name:

Work address:

Address continued:

City:

State/Province:

Country:

Postal code:

Is your employer a US company or foreign affiliate of a US company:

Yes

No

Name of foreign affiliate:

Foreign affiliate address:

Address continued:

City:

State/Province:

Country:

Postal code:

8. Wages

Did you (or your spouse, if filing jointly) have any income from wages, salaries bonuses, commissions, etc., during the tax year? Please provide W2's or other pay records for the year.

If yes, please provide details below.

Yes

No

Are you required to pay income tax in any country other than the US? Please provide a copy of the tax return. (this includes taxes on wages, interest, dividends and other income, not VAT or Sales taxes)

If yes, please provide details below.

Yes

No

Are you covered by a foreign pension plan?

If yes, please provide details below.

Yes

No

Expat Client Questionnaire

9. Housing Expenses

Items such as rent, utilities (excluding telephone), insurance, etc. may be deductible expenses on your US taxes as part of your foreign earned income exclusion. Only complete if you have foreign earned income.

Rent:	
Utilities:	
Insurance:	
Property Taxes:	
Other:	
Other:	

Did your employer reimburse any part of your housing expenses? If yes, how much? Is the reimbursed amount included in your gross earnings from the employer?

If yes, please provide the amount of reimbursements.

Yes

No

10. Interest Income

Did you (or your spouse, if filing jointly) have any interest income from any accounts in the US or abroad during the tax year? If you answered 'Yes', please provide the 1099 or bank name and interest income amount and any tax withholding for each account.

If yes, please provide details by institution.

Yes

No

11. Dividend Income

Did you (or your spouse, if filing jointly) have any dividend income from any accounts or shares in the US or abroad during the tax year? If you answered 'Yes', please provide the 1099 or brokerage firm name or stock, bond, or fund name, dividend income amount, and taxes withheld for each fund.

If yes, please provide details by institution.

Yes

No

12. Capital Gains

Did you (or your spouse, if filing jointly) have any capital gains in the US or abroad during the tax year? If you answered 'Yes', please enclose the 1099's or brokerage statements or provide the stock/fund name, purchase date, purchase price, sale date, and sale price. Do you have any ongoing installment sales?

If yes, please provide details by institution.

Yes

No

Expat Client Questionnaire

13. Other Income

Did you (or your spouse, if filing jointly) have any other income of any sort from the US or abroad during the tax year (such as rental income, pensions or IRA's, alimony, debt relief, etc.)?

If yes, please provide details by below.

Yes

No

14. Pension

Have you contributed to a Roth IRA or a Traditional US IRA during the tax year?

If yes, how much money did you contribute? \$

Yes

No

15. Education Expenses & Student Loans

Have you made any student loan interest payment during the tax year?

If yes, how much? \$

Yes

No

Have you paid for any post-high school education expenses for you or a family member during the tax year? We will need the name of the University, tax ID number, amount of tuition, and fees paid.

Yes

No

16. Home Mortgage Interest & Taxes

Interest on loans secured by your primary residence and secondary residences may be tax-deductible. This is limited to interest paid on \$1 million of home acquisitions debt and up to \$100,000 of home equity debt.

Do you own a house with a mortgage (either in the US or abroad)?

Yes

No

Amount of mortgage? \$

Amount of interest paid? \$

Did you pay property tax (either in the US or abroad)?

If yes, please state the amount. \$

Yes

No

Expat Client Questionnaire

17. Rental Property

Did you own a rental property in the US or in a foreign country during the year? What is your percentage of ownership?	Yes	No
Are you actively involved in the management of the property in making the decisions affecting the property?	Yes	No
What was your total rental income for this property during the calendar year?	Yes	No
Expenses		Amount

18. Sale of Home

Did you sell your primary residence during the tax year? If yes, was this your primary residence for 2 of the past 5 years? Has the property ever been used as a rental or home office? We will need to determine cost including improvements. Please include a copy of closing escrow.	Yes	No
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19. Moving Expenses

Did you incur any unreimbursed moving expenses during the year? Was the move work related? If yes, please provide details below.	Yes	No
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Expat Client Questionnaire

20. Medical Expenses

Did you have any medical expenses including prescriptions or medical insurance during the tax year that you would like to try to deduct from your income?

If yes, please provide details below.

Yes

No

21. Child & Dependent Care Expenses

Did you incur any childcare or dependent care expenses during the tax year?
Please provide information on childcare provider and amount below.

Yes

No

Company/ Individual	Address	Amount	Child's Name

22. Alimony Paid

Did you pay alimony during the tax year? Please include recipient's name, Social Security Number and the amount paid during the tax year.

If yes, please provide details below.

Yes

No

23. Charitable Contributions

Have you made any charitable contributions to US-based organizations during the tax year?

If yes, please provide details below.

Yes

No

Do you have any volunteer miles driven?

If yes, please provide the amount.

Yes

No

Did you make any non-cash donations such as Good will?

If yes, please provide details below.

Yes

No

Expat Client Questionnaire

24. Tax Preparation & Accounting Expenses

When was the last time you filed a US tax return?

Did you file last year?

Yes

No

Did you pay any tax preparation fees, investment fees, union dues, safe deposit box rental or gambling losses?

If yes, please provide details below.

Yes

No

25. Job-Related Expenses

Did you have any unreimbursed job-related expenses or travel expenses during the tax year?

If yes, please provide details below.

Yes

No

26. Other Deductions

Did you have any household employees?

If yes, please provide details below.

Yes

No

Do you have any adoptions expenses?

If yes, please provide details below.

Yes

No

Did you experience a casualty loss during the year?

If yes, please provide details below.

Yes

No

27. Filing & Refund Deposits

(When possible, we recommend Electronic Filing and Direct Deposit for those with US bank account)

If you are due a refund, would you like this deposited in your US bank account?

If yes, please provide the following information:

Bank routing number:

Bank name:

Account number:

Type of account:

Checking

Savings

Expat Client Questionnaire

28. Other Information

Expat Client Questionnaire

Appendix A

Important - Additional Forms Which May Be Required

- A. **FOREIGN FINANCIAL ASSET REPORTING REQUIREMENT:** There is a reporting requirement as part of your tax return 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.	\$200,000	\$300,000
Married Taxpayers filing jointly who are living abroad	\$400,000	\$600,000

- B. 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
- C. 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 Foreign Financial Account Worksheet.

If you choose to prepare this form on your own, check here _____ and provide us a copy when complete.