

Muret CPA PLLC – 2011 Expatriate Tax Organizer

Please complete and bring to your appointment, or
fax to us at 918-517-3000.

You can also scan and email to paul@muretcpa.com



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Tax, Accounting & Financial Services

2011 Expatriate (U.S. citizens living abroad) Tax Questionnaire

This tax organizer can be filled-out and submitted to us with the necessary documents attached. Once we receive it, we will review it with you and then prepare your tax return. We will call you with any questions and set a conference date if necessary in order to complete your return. Normally returns are completed within one week. If you need clarification on any question, please email paul@muretcpa.com. The following information is necessary in order to claim the U.S. foreign-earned income exclusion (\$92,900 per working spouse for year 2011) for Expatriates.

Section 1: Taxpayer Information, Income and Expenses

	Taxpayer Information	Spouse Information
First Name		
Middle Initial		
Last Name		
Social Security #		
Occupation		
Are You A US Citizen?		
If not, what country?		
Did you file a US State Return Last Year, if so what state?		
Date of Birth		
Permanent Address		
City, State, Zip		
Foreign Country Address		
Home Phone		
Work Phone		
Cell Phone		
Email		

1. Filing Status (Circle One, If Known)

1. Single 2. Married 3. Married Filing Separate 4. Head of Household

2. Direct Deposit

If you have a refund coming to you, do you want to directly deposit it into your checking or savings account? (Circle One) **Yes** (attach a VOIDED check or your Account/Routing #) **No**

Routing Number: _____

Account Number: _____

3. Dependent Information

	Dependent #1	Dependent #2
Name	_____	_____
Date of Birth	_____	_____
Social Security #	_____	_____
Relationship	_____	_____
Months Lived at Home	_____	_____
	Dependent #3	Dependent #4
Name	_____	_____
Date of Birth	_____	_____
Social Security #	_____	_____
Relationship	_____	_____
Months Lived at Home	_____	_____

4. Foreign Income Questions

- a) What date did you arrive to live in a Foreign Country? _____
- b) Date Bonafide permanent residence established in Foreign Country _____
- c) Are you still a resident of the Foreign Country? _____ If not, when did you return to the US? _____
- d) Last year, did you file Form 2555 or 2555EZ with your tax return: _____
- e) Do you rent your residence? _____ Do you own your residence? _____
- f) Rent paid for residence \$ _____ for entire year. Does employer provide residence? _____
- g) Does any of your family live with you? _____ If so, who? _____
- h) Are you required to pay income taxes in Foreign Country? _____
- i) What type of Visa in your residence country do you hold? _____
- j) Did you maintain a home in the U.S. while living abroad? _____
- k) If yes, address of U.S.home: _____
- l) Do any members of your family live in your US residence? _____
- m) If you were present in the U.S. (or its possessions) during the calendar year in question, please fill in the following information for each trip to the U.S.A. (attach sheet if necessary):

Date Arrived in US	Date Departed US	Income Earned in US	
		\$	
		\$	
		\$	
		\$	

If you arrived in the middle of the year and need to qualify under the physical presence test you will need to provide us with a schedule of all US trips for the 365 day fiscal year, dates of arrival and departure from each country. Please attach that schedule to this form.

- n) Employer's Name: _____
- o) Employer's address in Foreign Country: _____
- p) Employer's address in U.S., if any: _____
- q) Your Total Gross Wages, Salaries earned in Foreign Country for year (US Dollars) \$ _____
- r) Total Gross Wages Earned by Spouse in Foreign Country for year (US Dollars) \$ _____
- s) Foreign taxes paid for tax year on your salary in U.S. Dollars \$ _____

- t) Foreign taxes paid for tax year on Spouse's salary in U.S. Dollars \$ _____
- u) (Attach copies of any U.S. employer W-2 forms)
- v) **IMPORTANT:** Were you or your spouse self-employed in the Foreign Country? If self-employed, you will owe the U.S. self-employment social security tax on your net income (15.3% tax rate). **There is no foreign income exclusion allowed in calculating self-employment tax unless you live in a country that has a social security treaty with the US (There are only thirteen such countries) and you pay social security in that country.** Yes () No () If self-employed, please attach a separate sheet detailing your expenses and income.
- w) Do you file a non-resident state return in any state? _____. If so, why? _____ (Please send us a copy of last year's state income tax return if you file one)
- x) The IRS requires special forms be filed by any U.S. Taxpayer who owns all or part of a foreign corporation or is a beneficiary of a foreign trust (such as a fideicomiso). If you fail to file these forms, you will be subject to substantial penalties if it is ever discovered 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 included in those forms : Yes _____ No _____
- y) Are you a signatory on a foreign bank account or investment account (whether you are the owner or not)? Yes () No () If yes, what country? _____
- z) Did you always have less than \$10,000 US in the foreign bank or investment account at all times during the year? Yes () No ()
- Note:** If you had more than \$10,000 US in a foreign bank or investment account or had signature authority over a foreign account with that much money in it during the year, you are required to submit a form with information on that account. If you check "yes" to the second question, we will send you a questionnaire to fill out with that additional information.

5. Please list your place(s) of employment and attach Form(s) W-2 for you and your spouse if applicable.

Place of Employment	Gross Wages
1.	
2.	
3.	
4.	

6. Do you have any savings accounts, mutual funds, or stocks that paid you dividends or interest during the year 2011? I yes, please list the accounts and the amounts received or attach the 1099INT and/or 1099DIV Forms that your financial institutions have sent to you.

Bank / Brokerage / Mutual Fund	Amount
1.	
2.	
3.	
4.	

Did you have any tax-exempt interest in 2011 (i.e. Municipal Bonds)? _____

7. Did you receive any alimony in 2011?
 Payor _____
 Amount \$ _____
 Payor's Social Security # _____
8. Did you sell any Stocks, Bonds, Mutual Funds or other property during 2011? If so please describe the asset(s) sold and the gain/loss attained from the sale and attach any financial statements from banks or brokerages as well as 1099B and 1099S Forms.
- _____
- _____
- _____
- _____
9. Do you or your spouse own a business or farm/ranch, which is not organized as a partnership or corporation?
If yes, please attach financial statements for the year 2011 and ask for the additional interview.
10. Did you receive any distributions from an IRA, Pension, 401(k) or other annuity in 2011? If yes, please describe and attach 1099R Forms: _____
- _____
11. Do you have any income from Rental real estate, royalties, partnerships, S Corporations, or Trusts? If yes, please describe: _____
- _____
12. Did you have any unemployment compensation in 2011? If yes, please list the amount and attach 1099G: _____
13. Did you receive any social security benefits in 2011? If yes, please list the amount and attach SSA-1099 Forms: _____
14. If you had any additional income that was not covered in questions 6 through 15, please list it here: _____
15. Did you have any IRA, or Self-employment retirement plan (i.e. SIMPLE, Keogh, or SEP) contributions during 2011? If yes, please list the amount: _____
16. Did you make payments to Student loans? If yes, please list the **interest paid** in 2011:

17. Did you have any moving expenses? If yes, please list the amount and ask me for the moving expense worksheet: _____
18. Did you have any penalty on early withdrawal of savings? If yes, please list the amount:

19. Are you or your spouse a teacher? If so you can deduct up to \$250 of personal expenses for supplies you purchased for your classroom. Please list expenses:

20. Did you Itemize your deductions last year? Yes No

21. *If Yes, Please Complete the following questions, or if you think the total of your itemized deductions will be close to or above \$5,700 for Single, \$8,400 for Head of Household, or \$11,400 for married, please complete.*

Did you have Medical and/or Dental Expenses that were paid with **after tax dollars** (out of pocket) that you were not reimbursed for by your insurance provider? Yes No

If yes, Please provide the amounts as well as the amount you paid for insurance premiums below:

Insurance Premiums _____

Doctors, Dentists, etc. (Net) _____

Prescriptions _____

Please list the amount of Taxes you paid in each category for 2011.

State & Local Income Tax _____

This is the amount withheld for state Taxes, Please list each state

State Income Tax **Refund(s) Received** during 2011: _____

State Income Estimated Tax paid in 2011 _____

Real Estate Taxes - Residence _____

Real Estate Taxes - Other Property _____

Personal Property Taxes: _____

Other Taxes-Detail Type (Federal is NOT deductible) _____

Please list the amount of Interest Paid on your residence(s) in 2011- Attach 1098 Forms or your year-end mortgage statement.

Home Mortgage Interest Paid (1st) _____

Home Mortgage Interest Paid (2nd) _____

Home Mortgage (Equity Line) _____

If you bought a house in 2011 please attach your closing statement.

Did you have any investment interest? If yes, please describe and attach any documentation.

Did you have any Charitable Contributions during 2011? These could include donations of cash or property to Churches and/or nonprofit organizations such as the United Way, Red Cross, and not-for-profit Educational entities.

Contributions by Cash or Check _____

Contributions by Other than Cash _____

Please attach any receipts or statement from the organization to which you donated. A receipt or statement is required for any donation over \$250.

You might have additional expenses that could be deductible if you itemize. Please fill out the information below to complete your itemized deductions. Travel Nurses, Pilots, Doctors, Flight Attendants and Outside Sales People often qualify for these deductions

Unreimbursed Employee Business Expenses:

These could include job travel, union or professional dues, job education, professional journals, Safety equipment required for your job, expenses incurred for looking for a new job within your current occupation, and certain business use for part of your home.

These have to be expenses that you paid out of pocket.

Expense Type	Amount
Professional Dues	
Continuing Education	
Cell Phone or Pager	
Uniforms/Scrubs – Typically only nurses, doctors, pilots, and flight attendants qualify to deduct uniforms. And only scrubs are deductible for medical personnel and flight uniforms for airline employees.	
Meals while on assignment, or number of days on assignment and locale of assignment. For Airline Personnel, I need your flight logs, for Medical personnel I need your travel itinerary. Please fill out add'l forms.	
Unreimbursed travel expenses, ie rental car, airfare, taxis, bus, subway	
Unreimbursed lodging expenses	
Internet Subscriptions	
Union Dues	
Small Tools (ie stethoscopes, flight logs)	
Computers (used in your job)	
Unreimbursed Milage on your personal vehicle. Commuting miles do not count. This is the total miles driven for your work. Like sales calls, while on assignment, and travel to a second job from your primary job. List total miles.	

Investment Expenses incurred last year: _____

These could include legal or accounting fees incurred in helping to produce or collect taxable income or to manage or protect property held for investment purposes.

Additionally, subscriptions to investment periodicals, investment planning and internet

provider charges may be deductible. Please ask if you think you may be eligible for these deductions.

Tax Return Preparation Fees paid in 2011 _____

Safe Deposit Box Rental paid in 2011 _____

22. Do you wish to file your return electronically? This will allow you to get a faster return or pay electronically.

23. Did you pay childcare expenses in 2011? If so list the amount and the Name, Address, and Employer ID of the childcare center: _____

24. Did you pay any tuition to a higher education institution in 2011 for you or your dependents? If so list the amount and the institution _____

Section 2: Additional Questions:

- Y N 1 Were there any births, adoptions, marriages, divorces, or deaths in your immediate family during the year?
- Y N 2 Are any of your unmarried children, who might be claimed as dependents, 19 years of age or older?
- Y N 3 Do you have any children under age 14 with interest, dividend, and or capital gain income in excess of \$1500?
- Y N 4 Can you be claimed as a dependent on another person's tax return?
- Y N 5 Did you or your spouse "rollover" a retirement plan distribution into another plan? If yes, enter amount \$, and attach Form 1099-R.
- Y N 6 Did you or your spouse receive any disability income during the year? If yes, enter amount.
- Y N 7 Did you open a Roth IRA account or convert an IRA into a Roth IRA?
- Y N 8 Did you purchase, sell, or refinance your principal home or your second home, or make a home equity loan during the year? If yes, please bring escrow papers and other relevant information.
- Y N 9 Did you sell any stocks, bonds, or other investment property during the year? If yes, please send the descriptions, date acquired, date sold, sales price, cost or basis, and expenses of sale.
- Y N 10 Did you make gifts in excess of \$11,000 during 2011?

- Y N 11 Did you pay any one household employee cash wages of \$1,000 or more in 2011; withhold federal income tax during 2011 at the request of any household employee; or pay total cash wages of \$1,000 or more in any calendar quarter to household employees?
- Y N 12 Did you use your car on the job (other than to and from work)?
- Y N 13 Does anyone owe you money, which has become uncollectible?
- Y N 14 Did you incur moving expenses during the year due to a change of employment?
- Y N 15 Did you or your spouse work out of town for part of the year?
- Y N 16 Did you incur a loss because of damaged or stolen property?
- Y N 17 Did you make payments for post-secondary education?
- Y N 18 Do you or your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
- Y N 19 Did you have an interest in or signature authority over a bank or brokerage account in a foreign country, or were you a grantor of or transferor to a foreign trust?
- Y N 20 Did either the Internal Revenue Service or the State-taxing agency audit you during the year?
- Y N 21 Did you receive any K-1s from partnerships, estates, trusts, or LLCs? If so, please attach.

Section 3: Summary

Summary of Items Needed to complete your return in addition to the interview:

- 1. Most recent tax return (2010), if not in my possession, federal and state(s).
- 2. Form W-2's - Wage statements
- 3. Form 1099's Interest and Dividend Income
- 4. Form 1098 Mortgage Interest and Real Estate Tax statement
- 5. Summary of all medical expenses
- 6. Summary of all charitable contributions
- 7. Summary of all work related expenses
- 8. Cost basis of any investments you sold during the year
- 9. A list of questions and issues you have that are not covered above.
- 10. Anything else which might be relevant

Any documents or information that is not available at the time of the meeting or telephone conference can be emailed, mailed or faxed later. I will schedule a time to meet with you to clarify any questions that I may have, or I may email you additional questions.

Any questions, please call us at 918-301-1100 or email us at paul@muretcpa.com.



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Tax, Accounting & Financial Services

Letter of Agreement – Individual

Thank you for choosing our firm to prepare your income tax returns for tax year 2011. This letter confirms the services we will provide. Please read it carefully before signing. If there is anything you do not understand, please ask so that it can be explained. Even if you do not sign this agreement, by providing me the information to prepare your return, you are agreeing to the provisions of this letter. This letter covers services from the date you sign going forward.

Our Responsibility:

We will prepare your federal and state returns for tax year 2011 based on information you provide. Although our work will not include procedures to discover irregularities or inaccuracies, fraud or illegal acts in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can prepare accurate and complete returns for you.

Your Responsibility:

It is your responsibility to provide all necessary information related to income and deductions for tax year 2011, and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates. You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets. It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility.

If your returns are later selected for review or audit by taxing authorities, we will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review.

Fees and Payment:

Tax Preparation will be based on a per form amount or a fixed amount that is negotiated if you are a business. If you are a remote client or wish to pay via Credit Card, please enter the Card Number _____ Expiration Date _____ (Visa/MC/Amex). All fees are payable at the time that the return is completed.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign in the space indicated below and return it to us.

Thank you again for choosing our firm to prepare your 2011 tax return. We appreciate your business.

If you have any questions, please call me at 918-301-1100.

Paul F. Muret, CPA, MBA

Muret CPA, PLLC

_____ Date: _____

Name:

Authorization to Use Tax Return Information to Provide other Requested Tax-related Services

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than the actual preparation and filing of your tax return. This firm is in the business of providing tax services beyond tax return preparation and tax representation, specifically year-round consultation and tax planning services. We cannot provide those services without your consent.

You are not required to complete this form. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year.

Consent

I consent to the use of my tax information, at my request, for the purpose of making recommendations to me, including, but not limited to the following:

- Tax advisory related to life events such as marriage, divorce, college expenses, stock option exercises, retirement and estate planning;
- Advice and planning related to tax treatment of investments, including acquisition and sale or exchange of real estate;
- Year-end tax planning including the preparation of revised estimated tax payments, minimum required distributions; and
- Responding to other tax and financial questions that I may have.

Having full knowledge of my rights in these matters, I affirmatively state that such services are an integral part of the total tax services for which I have contracted with this firm. I hereby authorize this firm to use tax return information, which I furnish, to provide me with tax-related tax services and responses to questions I later raise related to my personal income or business tax matters.

I understand that beyond the specific purpose of providing services I request, no tax return information will be disclosed to any other person or for any purpose not specifically allowed by law or by subsequent approval by me.

Duration of your consent (defaults to one year if left blank): _____

Your Name: _____	Spouse's Name: _____
Signature: _____	Signature: _____
Date: _____	Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at complaints@tigta.treas.gov.