



2023 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.

*Note, if you are doing 2020/2021 returns as well, this applies:
2020 COVID changes to expatriate residency and physical presence tests: we need to know if you were abroad and forced to leave between February 1, 2020, and July 15, 2020 (or starting December 1, 2019 for China, Hong Kong, or Macau). You may still qualify for foreign earned income deduction.*

In addition to this worksheet, please complete the 2023 Individual Tax Organizer

1. 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	
		\$	
		\$	
		\$	

		\$	
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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. 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.

If you have any questions, please call us at 918-301-1100 or email tax@muretcpa.com.