Your Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Daytime Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Evening Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Skype ID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Please complete this Questionnaire in addition to the General Questionnaire since you indicated that you were either US citizen or Permanent Resident residing overseas.**

**The questions here are intended to provide a general “big picture” of your situation and therefore are not exhaustive. Depending on your answers and situation, follow-up questions may be necessary. If you have questions about the meaning of certain terms, feel free to contact me or put a Question Mark (“?”) as answer.**

**Your answers here will help clarify your tax status. Thank you!**

**General Information**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Primary Taxpayer | Spouse | PREPARER’SNOTES |
| Primary Taxpayer’s Name |  | N/A |  |
| Are you a U.S. citizen? | Yes  No | Yes  No |  |
| Are you a U.S. Permanent Resident? | Yes  No | Yes  No |  |
| If you are not a U.S. citizen, which country are you a citizen or national of? |  |  |  |
| Were you a bona fide resident of a foreign country or countries for the entire year of 2013?  PLEASE ALSO FILL OUT “BONA FIDE RESIDENT” SECTION BELOW. | Yes  Which country or countries? | Yes  Which country or countries? |  |
| If you could not answer “Yes” for the question above, were you physically present in a foreign country or countries for at least 330 full days?  PLEASE ALSO FILL OUT “PHYSICAL PRESENCE” SECTION BELOW. | Yes | Yes |  |
| Was your tax home in a foreign country or countries for 2013? (*Tax Home is the general area of your main place of business, employment, or post of duty, regardless of where you maintain your family home.*) | Yes  List your tax home(s) | Yes  List your tax home(s) |  |
| If you were neither a US Citizen nor US Permanent Resident, how many days were you physically present in U.S. in 2011, 2012 and 2013 respectively? | 2011–  2012 –  2013 – | 2011 –  2012 –  2013 – |  |
| Do you maintain a tax home in a foreign country during the year and/or have a closer connection to a foreign country other than USA? | Yes  Which country or countries? | Yes  Which country or countries? |  |
| Employer’s Name |  |  |  |
| Employer’s US address (if any) |  |  |  |
| Employer’s foreign address |  |  |  |
| Occupation |  |  |  |
| Your foreign address |  |  |  |
| The last year you filed Form 2555 or Form 2555-EZ, if any (yyyy) |  |  |  |
| Have you chosen and revoked Foreign Earned Income Exclusion, Housing Exclusion or Housing Deduction in the past? | Yes  Which one(s)?  In what year is it revoked? | Yes  Which one(s)?  In what year is it revoked? |  |

**Bona Fide Residence (Complete only if asked to under General section)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Dates of bona fide residence began and ended (mm/dd/yy) | Begin –  Ended – | Begin –  Ended – |  |
| Did you make a statement to the authority of a foreign country that you are not a resident of that country and:   * The authority hold that you are not subject to their income tax as resident, or * The authority has not made a final decision on your status? | Yes | Yes |  |
| Are you subject to any treaty that may determine your Bona Fide Residence status, such as NAFTA? | Yes | Yes |  |
| Did any of your family live with you abroad during any part of the tax year? | Yes  List who and period | Yes  List who and period |  |
| Are you required to pay income tax to country where you claim bona fide residence? | Yes | Yes |  |
| Visa type you used to enter foreign country |  |  |  |
| Did your visa type limit the length of your stay or employment in a foreign country? | Yes | Yes |  |
| Did you maintain a home in the US while living abroad? | Yes | Yes |  |

If you were present in the US or its possessions during the tax year, please fill out the following table. Attach blank sheet if more than four.

|  |  |  |  |
| --- | --- | --- | --- |
| Date arrived in US  (mm/dd/yy) | Date left US  (mm/dd/yy) | # of days in US on business | Income earned in US on business (vs. earned in foreign country) |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

**Physical Presence (Complete only if asked to under General section)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Did you make a statement to the authority of a foreign country that you are not a resident of that country and:   * The authority hold that you are not subject to their income tax as resident, or * The authority has not made a final decision on your status? | Yes | Yes |  |
| Are you subject to any treaty that may determine your Bona Fide Residence status, such as NAFTA? | Yes | Yes |  |
| Your first full date in a foreign country (mm/dd/yy) |  |  |  |
| Your principal country of employment during tax year? |  |  |  |
| Were you physically present in foreign countries during the entire year? | Yes | Yes |  |

**Income**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Any of your foreign income and expense is in foreign currency (currencies) that are not readily convertible to US Dollars (USD) (i.e. Blocked Income)? | Yes  Which one(s)? | Yes  Which one(s)? |  |
| If you had Blocked Income, did you spend any of it on personal expense, dispose of it as gift, bequest, or devise? | Yes  No | Yes  No |  |
| Were you a Fulbright grantee and were paid in unconvertible currency? | Yes | Yes |  |
| Did you receive income from US Virgin Islands, Guam, or Commonwealth of the Northern Mariana Islands? | Yes | Yes |  |
| If you received wages for service you performed as an employee (vs self-employed) outside the US, was your employer an American entity or a foreign affiliate of an American entity? | Yes | Yes |  |
| If you receive the following fringe benefit, please check the box and list the fair market value in USD.  *Fringe benefit is the right to use your employer’s property or facilities.* | Home/ lodging (excluding those furnished on business premise, for the convenience of your employer, and you must accept it to carry out your duty)  $\_\_\_\_\_\_\_\_\_  Meals (excluding those provided at business premise for employer’s convenience)  $\_\_\_\_\_\_\_\_\_  Car $\_\_\_\_\_\_\_\_\_  Other. Specify. | Home/ lodging (excluding those furnished on business premise, for the convenience of your employer, and you must accept it to carry out your duty)  $\_\_\_\_\_\_\_\_\_  Meals (excluding those provided at business premise for employer’s convenience)  $\_\_\_\_\_\_\_\_\_  Car $\_\_\_\_\_\_\_\_\_  Other. Specify. |  |
| If allowances, reimbursement or expense are paid on your behalf for services you performed, please check box and list value in USD. | Cost of living and overseas differential  $\_\_\_\_\_\_\_\_\_  Family allowance  $\_\_\_\_\_\_\_\_\_  Education allowance  $\_\_\_\_\_\_\_\_\_  Home leave allowance  $\_\_\_\_\_\_\_\_\_\_  Quarters allowance  $\_\_\_\_\_\_\_\_\_\_  Others. Specify. | Cost of living and overseas differential  $\_\_\_\_\_\_\_\_\_  Family allowance  $\_\_\_\_\_\_\_\_\_  Education allowance  $\_\_\_\_\_\_\_\_\_  Home leave allowance  $\_\_\_\_\_\_\_\_\_\_  Quarters allowance  $\_\_\_\_\_\_\_\_\_\_  Others. Specify. |  |
| Were you reimbursed of moving expense? | Yes | Yes |  |
| Have you paid income tax to any foreign country based on the same earning you are reporting? | Yes | Yes |  |

**Reimbursement**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Did you receive reimbursement of employee expense that is not under an accountable plan?  *Accountable Plan meets 3 conditions:*   * *Expenses must have business connection* * *You must adequately account to employer for these expenses within a reasonable time* * *Employee must return any excess within a reasonable time* | Yes | Yes |  |
| Was your Expense more than the reimbursement? | Yes  By how much USD? | Yes  By how much USD? |  |
| Was your reimbursement more than Expense? | Yes  By how much USD? | Yes  By how much USD? |  |

**Foreign Housing**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Kind of living quarter in foreign country | Purchased house  Rented house or apartment  Rented room  Quarters furnished by employer | Purchased house  Rented house or apartment  Rented room  Quarters furnished by employer |  |
| Did your income consist of both self-employment income and employee salary? | Yes | Yes |  |
| Did you have carryover Housing Deduction from last year? | Yes | Yes |  |
| Did you receive any US Government allowance intended to compensate you for the expense of housing? | Yes  How much USD? | Yes  How much USD? |  |
| What was your total housing expense in USD?  *Rents or fair market value provided in kind by your employer, repairs (not remodeling), utility (other than phone), real/ personal property insurance, nondeductible taxes, agency fee, rental of furniture/ accessories, residential parking.*  *DO NOT include lavish expense, deductible interest and taxes, cost of buying property, mortgage, domestic labor, paid television subscriptions, improvement (remodeling), purchased furniture/ accessories, depreciation of property/ improvement* |  |  |  |
| Did you maintain a 2nd foreign household for spouse and dependents? | Yes | Yes |  |

**Please use the space below to provide any information, if any, that you believe is significant but I haven’t asked you. Use additional paper if necessary.**

|  |
| --- |
|  |

\*\*\* END \*\*\*

Please return this Questionnaire along with the General Questionnaire.