**TAX QUESTIONNAIRE FOR NONRESIDENT ALIENS**

(ALSO FOR US CITIZENS/GREEN CARD HOLDERS WHO TERMINATED THEIR US CITIZENSHIP/RESIDENCY)

Kauffman Nelson LLP, CPA’s

Indicate with year this is for if not 2023 - \_\_\_\_\_\_\_\_\_\_\_\_

Please feel free to attach additional sheets for any items. This can be filled out in MS word or by hand.

***THIS QUESTIONNAIRE IS NOT FOR US CITIZENS OR GREENCARD HOLDERS, UNLESS YOU GAVE UP YOUR CITIZENSHIP OR GREEN CARD THIS YEAR. IF YOU ARE AN EXPATRIATE, COMPLETE OUR EXPAT QUESTIONNAIRE.***

Please check which applies to you below:

* **\_\_\_\_\_** I am a not a U.S. citizen or green card holder and I moved to the United States this year. Date moved in to the United States \_\_\_\_\_\_\_\_ To which state? \_\_\_\_\_\_\_\_\_\_\_
* **\_\_\_\_\_** I am a not a U.S. citizen or green card holder but moved out of the United States this year. Date moved out of the United States \_\_\_\_\_\_\_\_ To which country? \_\_\_\_\_\_\_\_\_\_
* **\_\_\_\_\_** I am a not a U.S. citizen or green card holder but worked in the United States occasionally, in the past, or had US source income, but did not live in the United States this year.
* **\_\_\_\_\_** I was a US citizen or green card holder who gave up my citizenship or relinquished my green card this year.

|  |  |  |
| --- | --- | --- |
|  | **PRIMARY TAXPAYER** | **SPOUSE** |
| Name |  |  |
| Social Security Number |  |  |
| Occupation |  |  |
| Date of Birth |  |  |
| # of days spent in US this yr. |  |  |
| Citizenship |  |  |

Did your marital status change this year? \_\_\_\_\_\_Yes \_\_\_\_\_\_ No - If yes, provide details \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

If the IRS sent you info relating to an Identity Protection PIN “IP PIN” please send us the information. It is an alternative number to a SSN that the IRS has issued in certain cases. If you are not familiar with this, you do likely not have one and no action is required.

**CONTACT INFORMATION**

Address in US \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Current Address? \_\_\_\_\_\_

Address in foreign country \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Current Address? \_\_\_\_\_\_

Phone Number(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

E-mail Address(es) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**DEPENDENTS (ONLY IF IN CANADA OR MEXICO)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name | Relationship/Gender | SSN (if not on prior year return) | Date of Birth | Number of months living in your home | # Days spent in the U.S. during this yr. |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Please let us know if any of the following: Dependent did not live with you, is married, has income, is not a US citizen, US resident, or green card holder, or lives with another parent.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**INCOME DURING 2023**

**WAGE/SALARY INCOME (Please provide copies of all W-2’s)**

***US EMPLOYMENT***

1. Employer Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Circle One: Primary Taxpayer Spouse

Total Wages (Box 1 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Period Earned \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Federal Income Tax Withheld (Box 2 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

State Income Tax Withheld (Box 17 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Employer Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Circle One: Primary Taxpayer Spouse

Total Wages (Box 1 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Period Earned \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Federal Income Tax Withheld (Box 2 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

State Income Tax Withheld (Box 17 from W-2): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

***EMPLOYMENT OUTSIDE US –*** *ONLY REQUIRED IF A CALIFORNIA TAX RETURN IS REQUIRED – FOR INFORMATIONAL PURPOSES*

1. Employer Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Circle One: Primary Taxpayer Spouse

Employer Address in foreign country: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Income Earned in USD: \_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Period Earned \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Foreign Income Taxes Paid in USD \_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Employer Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Circle One: Primary Taxpayer Spouse

Employer Address in foreign country: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Income Earned in USD: \_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Period Earned \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Foreign Income Taxes Paid in USD \_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

When working for the foreign employer, did you have any workdays/business travel to the U.S.? Yes\_\_\_\_\_ No\_\_\_\_\_\_

Was any of the income earned outside the US reported on a US Form W-2? Yes \_\_\_\_\_\_ No\_\_\_\_\_\_\_\_

Did you receive stock awards, exercise stock options, or receive a bonus when you were not living in the U.S. - which was related to a period of time which you worked in the US? Yes \_\_\_\_\_\_\_\_\_\_ No\_\_\_\_\_\_\_\_\_\_\_\_\_ Please explain if applicable \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**INTEREST INCOME:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Description/Payor | Location of Payor  if not U.S. | Ordinary Interest | Tax Exempt Interest under US law | Foreign Taxes Paid | Period Earned if not over entire year  year |
|  |  | $ | $ | $ |  |
|  |  | $ | $ | $ |  |
|  |  | $ | $ | $ |  |

**DIVIDEND INCOME:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Description/Payor | Location of Payor  if not U.S. | Ordinary Dividend | Qualified Portion | Capital Gain  Distribution | Period Earned if not over entire year |
|  |  | $ | $ | $ |  |
|  |  | $ | $ | $ |  |
|  |  | $ | $ | $ |  |

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

**CAPITAL GAIN INCOME:** (US Stock or US 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 for in order to comply with new IRS filing requirements.

**ADDITIONAL QUESTIONS REQUIRED FOR NONRESIDENT OR PART YEAR RESIDENT RETURNS:**

* Have you or your spouse ever applied for a green card? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* Do you or your spouse currently have a green card? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* What was your US visa type on the last day of the calendar tax year? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* Have you ever changed your visa type – if so please explain? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* List all dates you entered or left the USA during the tax year (if spouse travel was different, please attach dates spouse was in USA):

|  |  |
| --- | --- |
| Date of Arrival in the US | Date of Departure from the US |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

* List Number of days you were in the United States in 2022 \_\_\_\_\_\_\_, 2021 \_\_\_\_\_\_\_\_\_, 2020\_\_\_\_\_\_\_
* Did you file a US tax return for a prior year? If so, which years? (also please provide copy of most recent year)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

NOTE: If you gave up your US citizenship or US green card this year, please request our short questionnaire for the Form 8854, Expatriation Statement which must be included with your final US tax return.

Please provide any additional information which may be relevant to your taxes or any questions you have:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**HAVE QUESTIONS OR NEED FURTHER INFORMATION?**

E-mail us at [kncpas@gmail.com](file:///D:\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.Outlook\AppData\Local\Microsoft\Windows\Temporary%20Internet%20Files\Content.Outlook\8WC3R4RO\kncpas@gmail.com). If you e-mail this form to us along with your prior year return we can reply with a fee quote for your approval and the return(s) can usually be prepared quickly. We ask for half the fee to begin the work and then the balance is due upon completion.   Our main U.S. phone numbers are (562) 342-3017 and (949) 481-4094. Secure e-faxes can be sent to (562) 653-4183. Scheduled calls are also available on Skype at dondnelson or charlesexpatcpa.