



## ExPats and Foreign Earned Income Worksheet

Name \_\_\_\_\_

Country of Citizenship \_\_\_\_\_

Foreign Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Permanent US Address \_\_\_\_\_

\_\_\_\_\_

Email \_\_\_\_\_

Skype \_\_\_\_\_ Telephone \_\_\_\_\_

### Stateside Information

State of Prior Residence \_\_\_\_\_

Have you surrendered your drivers license? YES NO

Have you surrendered your auto registrations / license plate tags? YES NO

Have you changed your voter registration? YES NO

Friend, Family Contact \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Email \_\_\_\_\_ Telephone \_\_\_\_\_

Getting correspondence from the IRS is important. Using Aligaen Accounting, LLC as your registered agent for receiving mail from the IRS and any state taxing agency (if applicable) is a great way to stay ahead of any problems. We scan all correspondence for you, upload it to your client portal and alert you to any actions that need to be taken. Our annual fee is \$100 and can be added to your tax return fee- just let us know.

US Address

Friend/Family Address

Aligaen Accounting, LLC

### Income Information

Name of Employer \_\_\_\_\_

Emp. Foreign Address \_\_\_\_\_

Employer US Address \_\_\_\_\_

What entity type is your employer?(circle one)

Foreign Entity

US Entity

Self

Other \_\_\_\_\_

Your Occupation \_\_\_\_\_

Wages, Salary \_\_\_\_\_ (only list income earned while in a foreign country)

Housing Allowance \_\_\_\_\_

Meals Allowance \_\_\_\_\_

Car, Travel Allowance \_\_\_\_\_

For the currency question below, please tell us the currency that is used to pay you. Currency conversions to USD can be problematic for floating currencies- at times it is better to use the average and at times it is better to use the spot rate at 12/31. The IRS also has a table. We will discuss the conversion of currency with you to optimize your tax position.

Also, please provide the foreign taxes you have paid. Certain countries have a fiscal tax year that is different than the United States calendar tax year. At times you need to wait to file your U.S. tax return until after your host country tax return- we understand. If that is the case, you can enter TBD (to be determined) in the text box below for foreign taxes paid.

Income Currency \_\_\_\_\_

Foreign Taxes Paid \_\_\_\_\_

Did you have any other foreign income? Please explain below:

Did you return to the United States for business purposes, and earn income while you were here? For example, you are an employee of a U.S. defense contractor and you are working in Saudi Arabia. The company sends you back to the United States for two weeks of training. The portion of the salary paid to you while you were in the U.S. cannot be excluded with the foreign earned income exclusion since it was earned in the U.S. If this applies to you, please explain below:

### Exclusion Testing

What date did you leave the United States? \_\_\_\_\_

What date did you return to the United States? \_\_\_\_\_ (or NA if still abroad)

During the tax year, did you return to the United States for temporary trips? If so, please provide dates:

During the tax year, how many days were you in the United States? \_\_\_\_\_

Please list your tax homes and the dates established during the tax year below:

Principal Country of Employment \_\_\_\_\_

Principal City of Employment \_\_\_\_\_ (used to determine high cost adjustment)

What type of visa did you use to enter the foreign country? \_\_\_\_\_

Did you make any statements to authorities stating you were not a resident? YES NO

Did you pay foreign taxes or were you subjected to foreign taxation? YES NO

Have you filed a US tax return claiming the foreign earned income exclusion in the past? If so, please explain which tax years, and which test you used to qualify (physical presence, bona fide residency) below:

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### Housing, Property Information

Did you receive any reimbursements for your living expenses? If so, please describe below:

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What type of foreign housing did you have?      Purchased      Rented      Employer Furnished

Did any of your family live with you during your time abroad? If so, please detail who and dates below:

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Do you own property in the United States? If so, please detail who lived there and the dates below:

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### Foreign Bank Accounts Reporting (FBAR) and Foreign Account Tax Compliance Act (FATCA)

Did you have signature authority or an ownership interest for any foreign bank or investment accounts, the aggregate value of which was \$10,000 USD or greater on any day during the year?

Did you have an ownership interest in specified foreign financial assets, the aggregate value of which exceeded \$50,000 USD on any day during the year?

There are exclusions and limitations to all this FBAR, FinCEN and FATCA stuff, and we know this is a pain, but the penalty for non-compliance is severe. It is doubtful that gun runners would take the time to file a U.S. tax return, but at the same time please explain your bank account holdings and associated balances below:

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## Miscellaneous

Any other information that might be pertinent to your foreign earned income exclusion?

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## Disclosure

I(We) verify that the information provided in this **ExPats and Foreign Earned Income Worksheet** is accurate and complete. I(We) understand it is my(our) responsibility to include any and all information concerning income, deductions and other information necessary for the preparation of my (our) tax returns.

Taxpayer Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_

Spouse Signature \_\_\_\_\_ Date \_\_\_\_\_

Printed Name \_\_\_\_\_

Please call or email us anytime with your questions and concerns. Thank you in advance, and we look forward to working with you!

Aligaen Accounting, LLC