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1) General Information					
Would you like to authorize SDC, LLC to represent you before the IRS and receive copies of notices sent to you by the IRS?					
Fee of \$50 per year					
		Yes	No	Yes	No
Were you legally married on December 31 st of the year?		Yes	No		
Is spouse a U.S. citizen or Green card holder? if YES, complete spouse information on ALL areas of form		Yes	No	Yes	No
Tax year:		Taxpayer		Spouse	
Name (as it appears on SS card)					
Social Security Number					
Profession/occupation					
Date of Birth (MM/DD/YYYY)					
Email address					
Telephone number					
Mailing address					
Physical address (if different)					
What country(ies) is your citizenship?					
Are you a green card holder?		Yes	No	Yes	No
Required to pay tax your resident country?		Yes	No	Yes	No
Were you required to file a tax return in the country you reside? If yes, upload a complete copy of the return WITH any tax computations/assessments <small>If yes, please upload a copy to ShareFile.</small>		Yes	No	Yes	No
Were there any reductions to your gross income included on your tax return (i.e., 30% ruling, etc.)?		Yes	No	Yes	No
Is your investment income (interest, dividends, capital gains, etc.) taxed in your resident country?		Yes	No	Yes	No
Are you subject to a wealth tax in your resident country?		Yes	No	Yes	No
Last US tax return filed (tax year)? <small>If within the last 5 years, upload a copy to ShareFile.</small>					
Receive any notices from the IRS in the past year? <small>If so, upload a copy to ShareFile.</small>		Yes	No	Yes	No
Upload your U.S. passport, or U.S. Driver's license?		Yes	No	Yes	No
Upload your U.S. passport, or U.S. Driver's license?		Yes	No	Yes	No
Do you have dependents that are U.S. citizens with U.S. SSNs? If yes, for each child provide name, dob, ssn and relation to you.				No	N/A

2) Earned Income

Did you (or your spouse, if filing jointly) have any wages, salaries, bonuses, etc. during the tax year? [Please upload your wage statement/pay slips to ShareFile.](#) If wage statement/payslips are not available, please prepare a schedule of your income from your employer.

Yes No Notes

Employer's name and address	Taxpayer	Spouse			
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Did you receive any stock awards (RSUs, ISOs, options, etc.) as part of your compensation? Yes No Yes No

Were you self-employed during the tax year? [Upload income/expense details](#) Yes No Yes No

Date self-employment started?

Nature of self-employment work?

Other Earned income information:

3) Foreign Country Physical Presence Information (as of the Tax Filing Year)

	Taxpayer		Spouse	
What date did you arrive to live and work in your current resident country? (MM/DD/YYYY)				
Are you still a resident of the Foreign Country?	Yes	No	Yes	No
If not, on what date did your residency cease?				
Do you rent or own your residence?	Rent	Own	Rent	Own
Type of VISA currently held by you, if applicable.				
Does your visa limit your stay?	Yes	No	Yes	No
Were you present in the U.S. (or its possessions) during the calendar year in question?	Yes	No	Yes	No

If yes, please fill in the following information for each trip to the U.S.A.

Visitor (Taxpayer/spouse)	Date Arrived US (MM/DD/YYYY)	Date Left US (MM/DD/YYYY)	Days on Business	Income Earned in US

4) Non-Earned Income Information

Did you earn interest or dividends? [If so, upload details if not included on your resident country tax return](#) Yes No Notes:

Did you sell any stocks, bonds, funds or other investments during the tax year? [If so, upload the investment statement showing the details.](#) Yes No

Did you receive Social Security or any other retirement distribution? [If so, please upload to ShareFile](#) Yes No

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Did you receive royalties, unemployment payments or other miscellaneous income? If so, please upload to ShareFile	Yes	No	
Do you own property you rent to others in the US or abroad? If so, please upload income/expense details to ShareFile	Yes	No	
Did you receive a gift or inheritance? If so, please upload details to ShareFile	Yes	No	
Did you give gifts in excess of \$15,000 during the year? If so, please upload details to ShareFile	Yes	No	
Did you have any debt forgiven, in full or in part, during the tax year?	Yes	No	
Did you sell your home or vacation home during the year? Click here to complete the Sale of Home Worksheet.	Yes	No	
Did you own/buy/sell/trade or transact any virtual currency during the year? If so, please upload details to ShareFile	Yes	No	
Did you trade services or goods for other services or goods (i.e., noncash transactions)?	Yes	No	
Do you have any web-based activities that generate income? If so, please upload details to ShareFile	Yes	No	
5) U.S. Sourced income, deductions and assets			
Do you have any U.S. assets OR do you receive any income from a U.S. source? If NO, do not complete the rest of this section.	Yes	No	Notes:
Did you receive wages from a U.S. Company? Upload W2 or other tax document to ShareFile.	Yes	No	
Did you receive interest or dividend income from US sources? Upload 1099 to ShareFile.	Yes	No	
Did you receive a 1099 from a US brokerage account? Upload 1099, year-end tax statement.	Yes	No	
Did you receive Social Security or other retirement distribution? Upload your 1099R to ShareFile.	Yes	No	
Did you receive royalties, unemployment payments or other miscellaneous income? Upload 1099 or other docs ShareFile.	Yes	No	
Do you have an interest in a pass-through entity (S Corporation, Partnership, or Income Trust)? If so, upload your K1 to ShareFile.	Yes	No	
Did you pay US Interest on Student Loans? If yes, upload Form 1098E.	Yes	No	
Did you incur higher education expenses in the US for yourself, spouse or dependents (college and beyond)? If yes, upload Form 1098T.	Yes	No	
Did you receive any other US tax documents not listed here? If yes, upload to Sharefile	Yes	No	
Did you contribute to a STANDARD IRA? If yes, upload Form 5498	Yes	No	
Did you contribute to a ROTH IRA? If yes, upload Form 5498	Yes	No	
6) Deductions			
Did you incur medical and dental expenses/insurance premiums? (Indicate only if exceeds 10% of income)	Yes	No	Notes:
Did the combined total of your mortgage interest, property taxes and charitable contributions to US charities total more than \$12,550? If yes, upload details to share file.	Yes	No	
Did you incur childcare or other dependent care expenses for children with US SSNs? If yes and child is US citizen, upload details (statement of services, showing amount paid, provider name and address)	Yes	No	
Did you make any U.S tax payments to the IRS for the current tax year? If yes, upload receipts to Sharefile	Yes	No	
7) Foreign (non-U.S.) Assets			
Do you have any non-U.S. bank accounts?	Yes	No	Notes:
Are you covered by a non-US pension plan (not government social security/pension)? Upload most recent statement to ShareFile	Yes	No	
At any time during the year did the COMBINED highest balances of your foreign accounts and pensions exceed \$10,000?	Yes	No	
If yes, do you want us to prepare you FBAR?	Yes	No	
Do you own 10% or more of a non-US corporation or partnership? Upload the company's financial statements and tax return to ShareFile	Yes	No	
Are you the beneficiary of any trust? If so, please upload to ShareFile.	Yes	No	
Do any of your non-US accounts hold investments (stocks, bonds, funds)? If so, please upload to ShareFile.	Yes	No	

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Do you have investments in any (mutual) funds, open-ended investment companies, unit trusts that are held in non-US accounts? [If so, please upload complete annual statements to ShareFile.](#)

Yes

No

During the tax year, did you have more than \$200,000 in overseas assets (not including real estate) at ANY time during the year? This includes bank accounts, investment accounts, pensions, stocks, bonds, interests in foreign entities, etc.

Yes

No

7) Certification and bank info

Do you have any other income from any sources or locations not previously reported on this questionnaire? If so, please indicate below.

Yes

No

Other income:

If you have not been regularly filing tax returns in the U.S., provide a brief explanation as to why. Be sure to include dates you resided in the U.S. and/or the date you left the U.S.

Would you like to have your tax withdrawn or your refund deposited directly to your U.S. bank account? If so, provide details below.

Yes

No

Bank Name

Routing Number

Account number

Please upload a copy of all W2s and/or any applicable documents from the Necessary Documents Checklist. If we did not prepare your return last year, please upload a copy of last year state and federal tax returns to your Secure ShareFile. [Click here to login to your ShareFile Account.](#)

The undersigned verify that all information stated in the above questionnaire is true and correct and further affirm sole responsibility for any inaccuracies or information not disclosed to tax return preparer in writing. I (we) further acknowledge that we should have written records to support all the items of income and expense supplied with this questionnaire or communicated to the tax return preparer, which will be required if we are later audited by the IRS or other tax agency.

Taxpayer Signature

Spouse Signature

Date

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Sale of Home Worksheet

Address of Home		
Date of Sale (MM/DD/YYYY)		
Sale Price (Gross) (indicate currency)		
Date Home Purchased (MM/DD/YYYY)		
Purchase price of Home Sold (indicate currency)		
Total improvements made to the home (be sure to have supporting documentation, should you be audited)		
Has the property been occupied by you as your main residence for at least two out of the five years prior to the sale?		Yes No
If no, has the sale taken place due to a change in your place of employment, health or unforeseen circumstances?		Yes No
If yes, please explain these circumstances		
Has the property been your main home for all periods in the last 3 years?		Yes No
If not, please give details of periods rented out		
Was the property used by both spouses as a principal residence in two out of the five years prior to sale?		Yes No
Did either spouse sell another residence to which the exclusion applied during the last two years?		Yes No

Upload a copy of the HUD or closing statement

If you do not have the closing statement from the sale, complete the table below.

Expenses of Sale		
Description	Date (MM/DD/YYYY)	Amount

Notes:



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Complete a separate Foreign Entity Questionnaire for **NEW** each entity

Foreign Entity Questionnaire

Full Business Name	
Business Address	

General Information

Business year end (MM/DD)		Name and address of person with account records?	
Currency business transacted?			
Business type (Ltd, GmbH, SRL, etc.)		What is the business product or service offered?	
Date business formed/started		Type of stock issued by co (Common, preferred)	
Other US shareholders/partners of this co?	Yes	No	Number of shares owned by you
Are you a director of this company?	Yes	No	Are you an officer of this company?
			Yes
			No

List all shareholders of the company as of the last day of the tax year:

Name	Nationality	# shares held
Total shares outstanding		

UPLOAD FINANCIAL STATEMENT AND TAX RETURN FOR THE ENTITY

Your shares/partnership interest

PURCHASES:	Date you acquired initial ownership?		How acquired (purch, inherited, gift, etc.)?	
	Initial shares/% purchased?		Amount paid for shares?	
	Purchased from? (Name and address)			
DISPOSITIONS:	Date you sold stock/shares?		How disposed (Sale, gift, etc.)	
	shares/% sold?		Amount received?	
	Sold to? (Name and address)			

List distributions the entity made to you during the tax year:

Num	Description	Purpose	Amount	Date (MM/DD/YYYY)
1.				
2.				
3.				
4.				

List transfers you made to the entity during the tax year:

Num	Description	Purpose	Amount	Date (MM/DD/YYYY)
1.				
2.				
3.				
4.				

Comparison of FBAR & Form 8938

Form 8938 filing requirement does not replace or otherwise affect a taxpayer's obligation to file FinCEN Form 114 (Report of Foreign Bank and Financial Accounts). Individuals must file each form for which they meet the relevant reporting threshold.

	Form 8938, Statement of Specified Foreign Financial Assets	FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)
Who Must File?	Specified individuals, which include U.S. citizens, resident aliens, and certain non-resident aliens that have an interest in specified foreign financial assets and meet the reporting threshold	U.S. persons, which include U.S. citizens, resident aliens, trusts, estates, and domestic entities that have an interest in foreign financial accounts and meet the reporting threshold
Does the United States include U.S. territories?	No	Yes, resident aliens of U.S. territories and U.S. territory entities are subject to FBAR reporting
Reporting Threshold (Total Value of Assets)	\$50,000 on the last day of the tax year or \$75,000 at any time during the tax year (higher threshold amounts apply to married individuals filing jointly and individuals living abroad)	\$10,000 at any time during the calendar year
When do you have an interest in an account or asset?	If any income, gains, losses, deductions, credits, gross proceeds, or distributions from holding or disposing of the account or asset are or would be required to be reported, included, or otherwise reflected on your income tax return	Financial interest: you are the owner of record or holder of legal title; the owner of record or holder of legal title is your agent or representative; you have a sufficient interest in the entity that is the owner of record or holder of legal title. Signature authority: you have authority to control the disposition of the assets in the account by direct communication with the financial institution maintaining the account. See instructions for further details.
What is Reported?	Maximum value of specified foreign financial assets, which include financial accounts with foreign financial institutions and certain other foreign non-account investment assets	Maximum value of financial accounts maintained by a financial institution physically located in a foreign country
How are maximum account or asset values determined and reported?	Fair market value in U.S. dollars in accord with the Form 8938 instructions for each account and asset reported Convert to U.S. dollars using the end of the taxable year exchange rate and report in U.S. dollars.	Use periodic account statements to determine the maximum value in the currency of the account. Convert to U.S. dollars using the end of the calendar year exchange rate and report in U.S. dollars.
When Due?	By due date, including extension, if any, for income tax return	Received by June 30 (no extensions of time granted)
Where to File?	File with income tax return pursuant to instructions for filing the return	File electronically through FinCENsBSA E-Filing System. The FBAR is not filed with a federal tax return.

Penalties	Up to \$10,000 for failure to disclose and an additional \$10,000 for each 30 days of non-filing after IRS notice of a failure to disclose, for a potential maximum penalty of \$60,000; criminal penalties may also apply	If non-willful, up to \$10,000; if willful, up to the greater of \$100,000 or 50 percent of account balances; criminal penalties may also apply
Types of Foreign Assets and Whether They are Reportable		
Financial (deposit and custodial) accounts held at foreign financial institutions	Yes	Yes
Financial account held at a foreign branch of a U.S. financial institution	No	Yes
Financial account held at a U.S. branch of a foreign financial institution	No	No
Foreign financial account for which you have signature authority	No, unless you otherwise have an interest in the account as described above	Yes, subject to exceptions
Foreign stock or securities held in a financial account at a foreign financial institution	The account itself is subject to reporting, but the contents of the account do not have to be separately reported	The account itself is subject to reporting, but the contents of the account do not have to be separately reported
Foreign stock or securities not held in a financial account	Yes	No
Foreign partnership interests	Yes	No
Indirect interests in foreign financial assets through an entity	No	Yes, if sufficient ownership or beneficial interest (i.e., a greater than 50 percent interest) in the entity. See instructions for further detail.
Foreign mutual funds	Yes	Yes
Domestic mutual fund investing in foreign stocks and securities	No	No
Foreign accounts and foreign non-account investment assets held by foreign or domestic grantor trust for which you are the grantor	Yes, as to both foreign accounts and foreign non-account investment assets	Yes, as to foreign accounts
Foreign-issued life insurance or annuity contract with a cash-value	Yes	Yes
Foreign hedge funds and foreign private equity funds	Yes	No
Foreign real estate held directly	No	No
Foreign real estate held through a foreign entity	No, but the foreign entity itself is a specified foreign financial asset and its maximum value includes the value of the real estate	No
Foreign currency held directly	No	No
Precious Metals held directly	No	No
Personal property, held directly, such as art, antiques, jewelry, cars and other collectibles	No	No
'Social Security' - type program benefits provided by a foreign government	No	No