



Where you are not completing our standard questionnaire, our checklist aims to ensure all data pertinent to your US tax return preparation and associated reporting is captured.

Please therefore review and read each question carefully and answer “Yes” or “No” accordingly. Where you have indicated “Yes” to a question, please provide additional information. If you are unsure, please either note this in the additional comments section or call us to discuss further.

Personal Information

	Taxpayer	Spouse (If Applicable)
First Name and Middle Initial		
Last Name		
SSN/ITIN		
Date of Birth (MM/DD/YYYY)		
US Presidential Campaign Fund Contribution \$3		
Occupation		
Email Address		
Telephone – Home/Mobile		
Telephone – Work		

Dependent 1

Name	
Relationship	
SSN	
Date of Birth	
Full-Time Student at Year End	

Dependent 2

Name	
Relationship	
SSN	
Date of Birth	
Full-Time Student at Year End	

Dependent 3

Name	
Relationship	
SSN	
Date of Birth	
Full-Time Student at Year End	

Dependent 4

Name	
Relationship	
SSN	
Date of Birth	
Full-Time Student at Year End	

Mailing address to be reported on tax return

Marital Status

To assist us with the preparation of your tax return and to help you with the data gathering process, you may need to provide the following:

Tax Return Data Checklist

Income Items

- A copy of your 2014 tax returns including state (if not already in our possession)
- A copy of your last UK tax return, or third country return if not prepared by GTN
- Employment income US Form(s) W-2 and UK Form(s) P60 and P11D or relevant payslips
- Directors Fees
- Other employment related income such as profit share or share option grants/exercises and related statements
- If self employed, details of your income and expenses and the type of entity you maintain if applicable
- Schedule(s) K-1 showing income or loss from partnerships, S corporations, estates or trusts. If you have interests in similar non US entities, you should discuss with us
- Investment income to include US Form(s) 1099/1042s or UK equivalent statements
- Capital gains/losses -US and/or UK brokerage statements reporting sales for stocks, bonds etc
- Details of rental income and expenses
- Copies of closing statements regarding the sale or purchase of real property
- Copies of other compensation, pension or social security documentation (for example US Form(s) 1099-MISC, 1099-R or UK Form(s) P60 or other statements
- Details of all non US taxes paid if these are not already reported on UK tax statements or payslips, foreign returns etc

- Miscellaneous income – alimony, gambling winnings, child benefit, farming income, royalty fees etc
- All other informational notices you have received or any items for which you have questions
- A copy of your 2014 FinCEN Form 114 (if applicable and not in our possession)

Deduction Items

- Alimony
- Charitable donations (US approved)
- Medical expenses outside an insurance plan
- Interest and investment expenses from Investments
- Moving expenses
- Tax Preparation fees
- Other legal or investment fees
- Personal property taxes
- Mortgage interest
- Pension contributions – US or UK plans
- US estimated taxes paid
- Any additional items which you believe may affect your 2015 taxes

The above is not a definitive list and is more of a summary of the main items. We would ask that you review our standard organizer even if you do not complete it, as it will provide you with guidance in respect of everything that your US tax return should be reporting in terms of global income and deductions.

At a minimum, if you do not complete our more formal organizer, you should review and answer each of the following questions and sign this short form checklist.

	Yes / No
Were you a Green Card holder during 2015?	
Did you sell a property (including your private residence) during 2015?	
Did you refinance, redeem or make capital repayments in respect of a mortgage or loan denominated in any currency other than US dollars during 2015?	
Did you have any loans outstanding at any time during 2015 with any individual?	
Did you have any loans outstanding at any time during 2015 with a non-US partnership or non-US corporation?	
Were you (directly, indirectly, or constructively, i.e. via relatives or other entities) a shareholder, officer, or director of a non-US corporation during 2015.	
Did you (directly, indirectly, or constructively) own at least a 10% interest (in value or voting power) in a non-US partnership or transfer property to a non-US partnership during 2015?	
Did you contribute cash or property to any non-US entity (including UK Ltd, UK LLPs) in excess of \$100,000 during any rolling 12-month period ending in 2015?	
Do you own any non-US investments which could be considered a Passive Foreign Investment Company (PFIC) during 2015? These can include holdings which principally generate foreign passive income or hold passive assets such as stocks and shares ISAs, collective investment vehicles, unit trusts, foreign mutual funds etc.	
Are you a member of a non-US pension plan (including a Self-Invested Personal Pension (SIPP))? This includes plans you may not currently be contributing to.	
Did you make any gifts in excess of \$14,000 to any other person (or more than \$147,000 to your spouse if not a US citizen) during 2015?	
Were you a grantor, beneficiary or trustee of any US or non-US trust during 2015?	
Did you have a financial interest or signatory authority over bank, securities or other financial account in a non-US country which exceeded \$10,000 in aggregate during 2015?	
Did the aggregate value of your specified foreign financial assets exceed the following threshold applicable to your filing status during 2015 per the below table?	

	Aggregate Value of Foreign Financial Assets	
Filing Status – Living in US	On last day of the year	On any day of the year
Unmarried or married filing separately	> \$50,000	> \$75,000
Married filing jointly	> \$100,000	> \$150,000
Filing Status – Living in Foreign Country		
Unmarried or married filing separately	> \$200,000	> \$300,000
Married filing jointly	> \$400,000	> \$600,000

	Yes / No
During 2015, did you work substantially in any State that was not your State of residence, which is not factored into your Form W-2? This applies also to those not on a US payroll who may have had substantial US workdays.	
Did you have a dependent child who earned more than \$2,000 of unearned income during 2015?	
Did you and your dependents have health care coverage during 2015? (Including employer sponsored coverage, individual health coverage or coverage under a government sponsored program.)	
For 2016, are you expecting any change in your circumstances which could affect your taxes?	

If your answer would be yes to any of the above questions for 2016, we will need further information. Please also use this space for additional information.

Taxpayer Statement

I (We) understand that US tax law requires each citizen, Green Card holder or US resident to declare his or her worldwide income from whatever source derived, regardless of where earned or received.

I (We) have reported to you with this checklist, to the best of my (our) knowledge, all items of my (our) worldwide income, deductions, and credits for the period I was (we were) considered a US person(s) during 2015.

I (We) understand that US tax law requires each citizen, Green Card holder or US resident to declare their specified foreign financial assets, if they are above specified thresholds in the tax year, both on Form 8938 within their tax return and on FinCEN Form 114 separately.

I (We) have reported to you with this checklist to the best of my (our) knowledge, all relevant information associated with Form 8938, and FinCEN Form 114 for 2015 (where applicable).

I (We) confirm that I (we) have read through and responded to the questions in this checklist and confirm that the information provided is true and correct.

Taxpayer	
Signature	
Date	

Spouse (If Applicable)	
Signature	
Date	

Please provide a separate page if you have further information or to address any questions or concerns that you may have from the questions above. Alternatively, please contact your usual GTN adviser to discuss.

Once complete please submit this form, or save it and email it to: dtaylor@globaltaxnetwork.co.uk