



U.S. TAX SERVICES INC.

This organizer is designed to assist you in gathering the information required for preparation of your nonresident alien/dual status tax returns and is intended to supplement your individual income tax return organizer as necessary. Please complete it in full and provide details and documentation as requested.

Also, enclosed is an engagement letter which explains the services that will be provided to you. Please sign a copy of the engagement letter and return it in the enclosed envelope. Keep the other copy for your records.

The filing deadline for the tax return is per our email \_\_\_\_\_. Your completed tax organizer needs to be received no later than 21 days before this date \_\_\_\_\_. Any information received after that date may require an extension to be filed for this return.

If an extension of time to file is required, any tax that may be due with this return must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late-payment penalties and interest.

Your return will be electronically filed unless otherwise requested or ineligible for e-file. The request to opt out of e-filing may require you to sign a form that will be filed with the taxing authority(ies).

We look forward to providing services to you. Should you have any questions regarding any items, please do not hesitate to contact Sanda Causevic \_\_\_\_\_.

Email scausevic@henedersonpartnersllp.ca Phone 905-829-3701\_\_\_\_\_

If you are uncertain of the appropriate response for any of the requested items, please consult the contact above.

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by (taxpayer) \_\_\_\_\_

Date \_\_\_\_\_

Certified by (spouse) \_\_\_\_\_ (if applicable)

Date \_\_\_\_\_

Taxpayer

Spouse

100) Personal information

▶ 101) Country (countries) of citizenship:

• Country which issued your passport:

• Country where you claim tax residence:

Yes

No

Yes

No

▶ 102) Did you live in any other country besides the U.S. during the tax year?

• If so, which country:

▶ 103) Have you ever been a U.S. citizen?

• If so, when?

▶ 104) Are you a green card holder (lawful permanent resident) of the U.S.?

• If so, please indicate the date(s) obtained:

▶ 105) Do you have an application for a U.S. green card (lawful permanent resident) pending?

• If so, when did you apply?

▶ 106) Have you ever given up a green card or revoked U.S. citizenship? If so, provide Form I-407, Record of Abandonment of Lawful Permanent Resident Status.

▶ 107) Do you own any property outside of the U.S.?

If so, provide the address of any jointly owned property:

If so, provide the address of any property owned separately by the taxpayer:

If so, provide the address of any property owned separately by the spouse:

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

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

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

▶ 108) Do you have a U.S. Social Security number (SSN) or individual taxpayer identification number (ITIN)?

• If so, please provide the number and the date issued, if known:

\_\_\_\_\_

\_\_\_\_\_

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 109) Did your children accompany you to the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, do they have U.S. SSNs or ITINs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If so, please provide:	_____		_____	
	_____		_____	
	_____		_____	
▶ 110) What is your profession?	_____		_____	
▶ 111) Please indicate the purpose of your assignment in the U.S.				
• Training	_____		_____	
• Intercompany transfer	_____		_____	
• Other	_____		_____	
▶ 112) Are you or your spouse an officer or director of a non-U.S. corporation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, additional information will be required to be gathered and reported.				
▶ 113) Are you or your spouse a shareholder of a non-U.S. corporation? If yes, indicate the corporate name, number of shares owned and percentage of ownership.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	_____		_____	
	_____		_____	
	_____		_____	
• If yes, additional information will be required to be gathered and reported.				
▶ 114) Are you or your spouse a partner in a non-U.S. partnership? If yes, indicate partner designation, units held, partnership name and distributions received in this calendar year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	_____		_____	
	_____		_____	
	_____		_____	
• If yes, additional information will be required to be gathered and reported.				

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 115) Do you operate a business outside of the U.S. as a sole proprietor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

• If yes, additional information will be required to be gathered and reported.

▶ 116) Which state do you live in? \_\_\_\_\_

	Taxpayer	Spouse
<b>200) U.S. visa status</b>		
▶ 201) What was your visa type on the last day of the tax year?	_____	_____
▶ 202) If you have held visas other than that listed above, please list all changes and dates of change:	_____ _____ _____	_____ _____ _____

	Taxpayer		Spouse	
	Yes	No	Yes	No
<b>300) Tax return filings</b>				
▶ 301) In what countries do you file tax returns?	_____	_____	_____	_____
What years (or periods) have you done so?	_____	_____	_____	_____
▶ 302) Please provide contact information for a non-U.S. tax adviser, if applicable.	_____ _____			

▶ 303) Have you ever filed a U.S. tax return?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, please indicate the type of form:	<input type="checkbox"/> 1040	<input type="checkbox"/> 1040	<input type="checkbox"/> 1040-NR	<input type="checkbox"/> 1040-NR
	<input type="checkbox"/> 1040-NR	<input type="checkbox"/> 1040-SR	<input type="checkbox"/> 1040-SR	
	Other _____	Other _____		
• For tax year:	_____			
• Please provide copies of the most recent U.S. tax return that you filed.	_____			

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 304) Have you utilized a tax treaty in prior filings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 305) Have you ever made a Sec. 6013(g) or Sec. 6013(h) election? Both elections relate to married individuals electing to file jointly with their spouse. Please explain.	_____		_____	
▶ 306) To which IRS office, if any, have you paid estimated taxes or other income tax payments for 2025?	_____		_____	

Note: If you have access to U.S. banking services or electronic payment systems, the IRS is requesting you to use direct deposit for refunds. Please enclose a voided check or bank routing and account information, if applicable.

For payments due, the IRS recommends paying electronically whenever possible. See [IRS.gov/Payments](https://www.irs.gov/Payments) for information on making a payment.

	Taxpayer	Spouse
<b>400) Travel</b>		
▶ 401) What was the date you first entered the U.S.?	_____	_____
▶ 402) How long will you be in the U.S.?	_____	_____
• You will also need to complete the allocation of days schedules for 2025 included with this organizer.		
▶ 403) Number of days (including vacation and non-workdays) of presence in the U.S. during:		
2023	_____	_____
2024	_____	_____
▶ 404) If you are in the U.S. on an employment-related assignment:		
• When did your U.S. assignment start?	_____	_____
• When is your U.S. assignment expected to end?	_____	_____

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 501) In 2025, did you receive any amount in gifts or bequests from non-U.S. sources (e.g., from non-U.S. individuals, trusts, corporations)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 502) In 2025, did you transfer more than \$190,000 in cash (or property valued at more than \$190,000) to a spouse who is not a U.S. citizen? Consider that transfers by operation of community property laws are not considered gifts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 503) Did you give or receive any other gifts in 2025?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, please explain (include entity name, if applicable).	_____		_____	
	_____		_____	
	_____		_____	

600) Other	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 601) Complete the attached individual income tax return organizer for 2025, detailing your income and deductions. Attach the various applicable information returns.				
▶ 602) Provide information or specifics on items "not complete" or "pending," requiring more information.	_____		_____	
▶ 603) In 2025, did you rent out your house or any other property (whether the property is in your home country, in another country or in the U.S.) to any other person?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 604) Are you participating in any home country tax-deferred retirement or savings plans?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 605) Do you have any tax-deferred or tax-exempt accounts held outside of the U.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 606) Did you sell any U.S. or foreign stocks, bonds or other investment property in 2025?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 607) Are you filing a return for a trust?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 608) Do you have interest in (or signature authority over) any financial accounts or any specified foreign financial assets located outside of the U.S.? If yes, complete the attached foreign national account information request.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Taxpayer		Spouse		
	Yes	No	Yes	No	
▶ 609) Were there any taxes paid upon income earned or received in the foreign accounts?  • If yes, list country, amount of tax paid, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
▶ 610) Is the foreign account held jointly with another person?  • If yes, provide the name of the joint owner, their date of birth and their U.S. tax number.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

700) Reporting for foreign trusts or estates	Taxpayer		Spouse	
	Yes	No	Yes	No
If yes to any of the following questions, additional information will likely be required to be obtained and reported.				
▶ 701) Have you or your spouse created a foreign trust? If yes, provide details as well as the date established.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 702) Have you or your spouse transferred property directly or indirectly to a foreign trust or estate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 703) Have you or your spouse received any distribution, directly or indirectly, from a foreign trust or estate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 704) Have you or your spouse received any loans from a foreign trust or estate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 705) Are you or your spouse a beneficiary of a foreign trust or estate? Could you qualify as a contingent beneficiary?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 706) Do you or your spouse hold an outstanding obligation of a foreign trust (or with a person related to the trust)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 707) Have you or your spouse received a foreign grantor trust beneficiary statement from a trustee or custodian? If so, provide a copy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Taxpayer		Spouse	
	Yes	No	Yes	No
▶ 708) Have you or your spouse received a foreign non-grantor beneficiary statement from a foreign fiduciary? If so, provide a copy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▶ 709) Have you or your spouse used any trust property in 2025 in any capacity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If yes, have you paid any consideration to the fiduciary for such personal use?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

► Allocation of days in 2025 – Total

Total time spent in the U.S. during the year. Please complete each month in this section.

	Days in months	Dates		Dates	
		Left foreign country	Arrived in U.S.	Left U.S.	Arrived in foreign country
January	31				
February	28				
March	31				
April	30				
May	31				
June	30				
July	31				
August	31				
September	30				
October	31				
November	30				
December	31				
Total	365				

Please account for every day in the calendar year.

► Allocation of days in 2025 – Allocation of days worked in the U.S. and overseas. Please complete each month in this section

	Days in month	In U.S.		Overseas	
		Days worked	Days not worked	Days worked	Days not worked
January	31				
February	28				
March	31				
April	30				
May	31				
June	30				
July	31				
August	31				
September	30				
October	31				
November	30				
December	31				
Total	365				

Days not worked include Saturdays, Sundays, holidays, vacation, sick days, etc. The total of these four columns must equal 365.

► Foreign financial account and asset information

This section applies to taxpayers who have a financial account or financial asset located outside of the U.S. and/or signature or other authority over a foreign financial account. A financial account includes bank and other financial accounts. If the aggregate value of all your accounts exceeded US\$ 10,000 at any time during the year, complete the following:

Name and address of financial institution	Account type (bank/ securities/other)**	Account number	Maximum value during the year*	Currency	Held separately (S) or jointly (J) or signature authority (SA)	Joint owner's name(s), address and U.S. taxpayer identification number (if any)

\* Please provide the highest value at any time during the year in the foreign currency.

\*\* Treasury guidance presently (Form 114, *Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life) and an annuity policy with cash surrender value.

Please note this information is provided as guidance and is subject to change. Current Treasury guidance should be considered when determining the filing requirements for Form 114.

