

Worksheet for Clients Working Outside the US

(Skip to the second page if you have foreign accounts but no other Foreign income)

DATES TRAVELED TO THE US (if you live abroad)

Dates*	# of days business conducted

* include the day you entered and the day you left. This information is now available online: <https://i94.cbp.dhs.gov/i94/#/home>

INCOME

If you are employed by a foreign company, please provide a breakdown of your salary, housing allowance, travel allowance and anything else they paid you in the currency paid. Use a separate page if more than two transactions.

Please remember to provide the figures in the **currency in which the transaction occurred**.

Source ¹	Type	Amount	Currency
Example: XYZ Petroleum Saudi Arabia	salary	150,000	Dinar

¹ Where possible please provide documentation such as **pay stubs**, brokerage statements, etc. Please note that both vested employer and employee contributions to non-US retirement plans ARE INCLUDED IN INCOME. This is the opposite of how IRA or 401(k) contributions are treated.

EXPENSES/DEDUCTIONS^{2,3}

Source	Type	Amount	Currency
Example: ANZ Bank	Iraqi tax	105.36	Dinar

²Foreign taxes paid are deductions IF THE INCOME TAXED BY THE FOREIGN COUNTRY IS TAXED BY THE US. Please note that some foreign banks automatically deduct the taxes due on the interest from the account.

³If you have your **own business or own rental property** in a non-US country, please use a separate form for those expenses.

HOUSING ALLOWANCE

If you are paid a housing allowance, please list your ACTUAL housing expenses:

Rent:_____ Utilities: _____ (Not including phone or pay TV.)

Home repairs:_____ Furniture Rental:_____ Insurance: _____

Please provide copies of any tax return filed in the non-US country as well as any US issued tax documents (e.g. 1099int for interest earned in a US bank.)

Name

If you have money in **non-US** banks or other accounts, please complete the second page of this form. **If not, sign here:** _____ (type name if completing online)

Worksheet for Clients with **Foreign Accounts**

THE FOREIGN ACCOUNT REPORT IS NOW DUE APRIL 15 (Oct 15 with extension)

Federal Law (not the IRS) requires that US citizens and residents with funds held in foreign banks or brokerage accounts that exceed a total of \$10,000 (not per account, but all accounts combined) ON ANY ONE DAY must file a FinCEN (**Financial Crimes Enforcement Network**)

If you are not sure if this applies to you, PLEASE ASK US FOR MORE INFORMATION.

- If the total of all of your foreign accounts NEVER exceeded a total of \$10,000 on any day during the year, please **sign here**:

_____ (type name if completing online) Date: _____

- If you believe that you DO have an obligation to file a form but wish TO DO IT YOURSELF rather than have us prepare it, please **sign here**:

_____ (type name if completing online) Date: _____

The report must be filed online, and you can do it here: <http://bsaefiling.fincen.treas.gov/NoRegFBARFiler.html>

(Please remember that you must include all interest or other income earned in foreign countries on your US income tax return.)

- If we are preparing your FinCEN, please complete the following information.

(NOTE: if the accounts are the **same as last year**, rather than providing all details, just name the institution and the last few numbers of the account and omit the address.)

Name of and Type of Institution	Account #	Address: include foreign postal code	Currency account held in:	Maximum Value during year in the foreign currency	Interest Earned During calendar year	Held Jointly with spouse or other?
Example: ANZ Bank	12345-626	Trower Road, Darwin NT 0810 Australia	Aus \$	Aus\$15,025.96	Aus\$5	no
						<input type="checkbox"/> Yes* <input type="checkbox"/> No
						<input type="checkbox"/> Yes* <input type="checkbox"/> No
						<input type="checkbox"/> Yes* <input type="checkbox"/> No

Include foreign retirement accounts. Use additional pages as necessary.

* If held jointly with someone other than your spouse, please provide the information for the other joint owner: Name _____ SS# or Tax ID _____
Address _____

(Complete other side if you earned income outside of the U. S.)

Questions/Concerns:

Name _____