QUESTIONNAIRE **LUXEMBOURG & US**

2018 Questionnaire

ANALIE TAX & CONSULTING

This questionnaire is designed to help you provide the information and documents needed to prepare your 2018 Luxembourg and US personal income tax returns. Please answer all applicable questions and supply relevant documentation, where requested. Please use the "Any Other Information" section, where necessary, to provide additional information on any income, deductions or other matters you consider relevant to your 2018 tax position.

Throughout the questionnaire, please provide details of the **worldwide income** for you, your spouse or partner and your dependents **for the entire year**.

Personal Information

To clear the questionnaire, click here:

If you are an existing client, and we have prepared prior year tax returns, to help you complete the questionnaire with minimal time and effort, you only need to provide personal information that has changed since last year.

Taxpayer Information (Taxpayer 1)

First Name

Last Name

Matricule (Lux Social Security)

US Social Security Number

Profession

Date of Birth (dd/mm/yyyy) / /

Email

Luxembourg Dossier Number

Telephone

Spouse/Partner Information (Taxpayer 2)

First Name

Last Name

Matricule (Lux Social Security)

US Social Security Number

Profession

Date of Birth (dd/mm/yyyy) / /

Email

Telephone

	Taxpayer Yes	Taxpayer No	Spouse/Partner Yes	Spouse/Partner No
Are you considered legally blind per IRS regulations?				
Do you want to contribute to the Presidential Election Campaign Fund?				
Are you a U.S. citizen or Green Card holder?				
Have you ever renounced your US citizenship or greencard?				

Prior Year US Tax Returns

If you are not an existing client please indicate below which prior year US tax returns you filed and upload copies (including amendments) into the Analie Tax Secure Client Portal.

	Yes	No	If yes to State Returns, which states?
Federal Return			
FBAR			
State Returns			

Dependents

For Luxembourg, include children who, at 1 January 2018, are part of your household or live outside your household but you provide over 50% of the support. If over 21, they must be in higher education. For the US, include all qualifying children and other qualifying dependents.

Name	Date of Birth	Matricule	Social Security No.	Income over $4,050? Yes	No	Child Tax Credit from CAE? Yes	No	Lives in your house-hold? Yes	No	In full time education? Yes	No	You provide > 50% of support? Yes	No	Disabled? Yes	No
	/ /														
	/ /														
	/ /														
	/ /														

Status Changes

Please confirm your current marital status (and the respective dates) and any changes that have occurred during 2018.

	Current Status	Date	2018 Change of Status?
Single			
Registered Partnership		/ /	
Married		/ /	
Separated		/ /	
Divorced		/ /	
Widowed		/ /	

Bank Account Information

Please provide the bank details below for the account you would like any refund paid into.

US

Account Holder

Routing Number (RTN)

Account number

Luxembourg

Account Holder

Bank SWIFT/ BIC

Account IBAN

Addresses and Residency

The taxation of your income is largely determined by your tax residency status, and ensuring that this is accurately determined is a key step in determining how your income is reported. Determining your residency status for tax purposes can be complex, particularly if your family do not live in the same location as you all year, you have accommodation available to you in more than one country or you commute across country borders on a daily/weekly basis etc.

If you have changed address more than once since 1 January 2018, or if your spouse/family moved on different dates or remained living at a different address, please provide full details (including full address details and dates occupied) in the "Any Other Information" section at the end of the questionnaire.

Principal Residences

Address at 1 January 2018

Owned Rented Other

Street & No.

Town

State/County

Post/Zip Code

Country

Occupied From
/ /

Occupied To (blank if current)
/ /

If Owned

Purchase Date
/ /

Unitary value (Luxembourg only)

Purchase Price (incl. currency)

Current address (if different)

Owned Rented Other

Street & No.

Town

State/County

Post/Zip Code

Country

Occupied From
/ /

Occupied To (blank if current)
/ /

If Owned

Purchase Date
/ /

Unitary value (Luxembourg only)

Purchase Price (incl. currency)

Rental Properties

Property 1

Rental beneficiary Select

Street & No.

Town

State/County

Post/Zip Code

Country

Owned

Rented

If owned - Purchase Date / /

Date of sale (blank if still owned) / /

Property 2

Rental beneficiary Select

Street & No.

Town

State/County

Post/Zip Code

Country

Owned

Rented

If owned - Purchase Date / /

Date of sale (blank if still owned) / /

Property 3

Rental beneficiary Select

Street & No.

Town

State/County

Post/Zip Code

Country

Owned

Rented

If owned - Purchase Date / /

Date of sale (blank if still owned) / /

Limited deductions may also be available for property acquisitions whether the property will be occupied by you, or used to generate rental income. Deductions may apply to both new build properties and existing properties. If you have purchased a property in 2018, please provide the following:

- Acte de vente
- Notary invoices
- Fees paid to mortgage lender
- Lump sum life insurance

For any rental properties , if 2018 is the first year generating or reporting rental income in Luxembourg please provide:

- Purchase price
- Legal fees on purchase
- Age of property / year built

QUESTIONNAIRE **LUXEMBOURG & US**

Income Checklist

Luxembourg and US residents are required to report their worldwide income on their tax returns. The aim of this page is to list the main sources of income and the respective documents that we require to complete the tax return. The initial focus is on the information required for the Luxembourg tax return filing, although income such as interest/dividends/ rental/salary etc. will be applicable for both countries. There are some US specific questions later in the questionnaire.

The taxation of non-residents can be more complicated as there are potential elections available in both Luxembourg and the US to optimise your tax position. In all cases, please provide details of worldwide income for the entire calendar year. Please provide all information in the original currency.

The tax return fees quoted are based on provision of summary documents – if we are required to analyse individual invoices/expenses this will be invoiced on a time-spent basis. Please complete the checklist below and upload the applicable documents into the "TY18 - Client Source Documents" folder in your private vault in the Analie Tax Secure Client Portal.

1. Commercial & Self Employment

If you received commercial, agriculture, forestry or self employment income, please provide the information listed below:

- Profit & loss account
- Summary of income generated
- Summary of expenses incurred

2. Rental Income

If you own properties generating rental income or loss, please provide the following information:

- Address of propert(ies)
- Age of property / year of construction
- Original purchase date, price & notary fees
- Date first rented
- Market value of land and property when first rented
- Unitary value (Luxembourg property)
- Income received
- Expenses incurred (management fees, insurance, repairs, maintenance etc.)
- Mortgage interest – please provide certificate showing annual interest amount

3. Capital Gains

Sale of shares acquired through company share schemes:

- Please provide details (dates & prices) of purchase/award, vesting, exercise and sale

Sale of real estate:

- Please provide details of purchases and sales including dates and costs
- Please provide details of dates occupied by you/rented to tenants

Sale of private shares/other assets/crypto-currencies:

- Please provide details of purchases and sales including dates, costs and installment sales

4. Employment

- Luxembourg remuneration certificate(s)
- US Forms W-2
- Annual remuneration certificate for non-Luxembourg employers
- For countries with non-calendar tax years (e.g. UK) please provide payslips for the year
- If your income includes benefits or one-off payments (e.g. car, stock, bonus, relocation) then please provide details.

5. Pension

This includes pension income from private, employer or State pension plans. Please provide details of the gross amount received, the paying country and any tax & social security payments withheld. The country who has the primary taxing right is often determined in the relevant double tax treaty.

- Luxembourg annual pension certificate
- US Forms 1099-R and SSA-1099
- Paperwork detailing gross foreign pension income received and tax/SS withheld

6. Investment Income

This primarily includes interest income, dividend income and income from investment partnerships.

In Luxembourg, if you receive significant interest income then it may be beneficial to file a separate tax return to report this and obtain a 20% final tax rate – there are strict rules and deadlines so, if we believe this to be beneficial to you, we will advise separately.

- Gross interest income, tax withheld & paying country
- Gross dividend income, tax withheld & paying country
- US Partnership Forms K-1

7. Other

- Non-US child benefits or family allowances
- Any other income from Luxembourg, the US or foreign countries not mentioned above (e.g. alimony received, unemployment compensation, social security benefits, gambling winnings etc.).

Deduction Checklist

Below is a summary of the principal deductions available for Luxembourg tax purposes. While some of these are also eligible for US tax relief, specific US tax deductions are dealt with later in the questionnaire. Certificates are commonly available for qualifying Luxembourg deductions, but paperwork supporting the amounts paid in other locations is also required. Undocumented deductions are regularly rejected by the Luxembourg tax authorities so please complete the checklist below and upload the applicable documents into the "TY18 - Client Source Documents" folder in your private vault in the Analie Tax Secure Client Portal.

Alimony	To qualify as a deduction alimony payments made to ex-spouse must be under a Court Agreement	Name and address of recipient Paperwork showing amount paid
Debit interest	Includes interest paid on personal loans (excl. mortgage), credit card interest, overdraft interest etc	Certificate/paperwork showing interest paid
Mortgage interest	Interest paid on principal residence owned and occupied by you	Certificate/paperwork showing interest paid US Forms 1098
Insurance	Includes premiums paid for life, death, disability, medical, accident, illness, 3rd-party liability etc	Certificate/paperwork showing premiums paid
Personal pension premiums	Premiums paid to Luxembourg personal pension plans	Certificate/paperwork showing premiums paid
Home saving scheme	Contributions to qualifying "compte d'epargne" schemes	Certificate of annual contributions
Charitable donations	Cash and non-cash contributions	Certificates/paperwork detailing donations made
Sustainable transport	Purchase of a new bicycle or zero-emission car	Purchase documentation
Social security	For Luxembourg and US employees this is included on the annual salary certificate / W-2	Luxembourg social security certificate (self-employed persons or individuals making voluntary payments) For non-Luxembourg employees, please provide details of social security paid in the foreign country
Childcare and house-keeping	Costs for a registered household employee/ cleaner and/or qualifying childcare costs	Annual summary or monthly invoices of childcare costs (e.g. Maison Relais, crèche, nanny etc.) Invoices or annual salary certificate for registered cleaner/housekeeper/nanny etc.
Support for children living outside your household	If you provide more than 50% of the support for children that live outside your household (commonly seen in post-divorce situations) then a per child deduction can be claimed in Luxembourg	Details of support provided
Extraordinary expenditure	In certain circumstances, it is possible to claim a deduction in Luxembourg for significant extraordinary expenditure that would not be considered "normal" for general situations. Details need to be provided of the situation and expenditure incurred is subject to limits. Typical situations that may qualify include medical expenses for care of elderly parent in your home etc. If you believe you incurred such expenditure please check here and we will contact you for further information:	

Luxembourg Specific Questions

Non-Resident Taxpayers

Your country of residence typically has the primary taxing rights on your income, unless the provisions of a tax treaty change this position. To determine the correct amount of income taxable in Luxembourg, please provide a detailed schedule showing **all days worked in Luxembourg & outside of Luxembourg** during 2018 if you answer "Yes" to any of the following questions:-

German Resident	Did you work **19 days** or more outside of Luxembourg in 2018?	**Yes**	**No**
Belgian Resident	Did you work **24 days** or more outside of Luxembourg in 2018?	**Yes**	**No**
French/UK/Other Resident	Did you work **any days** outside of Luxembourg in 2018?	**Yes**	**No**

Married Taxpayers

From 1/1/2018, married taxpayers (resident & non-resident) have the option to file joint or separate tax returns in Luxembourg. If no election is made for an alternative treatment then the default position will apply. For non-resident taxpayers, the default filing position will be as a single taxpayer under Tax Class 1. For resident taxpayers, the default filing position will be joint taxation under Tax Class 2. For couples where one spouse is resident and the other is non-resident, there are no changes and Tax Class 1 will apply as default. Elections were possible during 2018 (via a change to the tax card). Elections are also possible via the tax return filing but this has a fixed deadline of **31 March 2019.** To enable us to determine the availability of any elections and to determine the optimal filing position we need details of the worldwide income of the household (professional & non-professional income of both spouses). Please also confirm the following:-

Tax Card Election	Did you make an elections in 2018 via the tax card? If yes, please upload copies of the 2018 tax cards.	**Yes**	**No**
Resident Taxpayers	Do you have a preference to file separate returns even if this is not the optimal tax position?	**Yes**	**No**

New Clients

If you have filed a Luxembourg tax return in 2017 **that was not prepared by us**, please provide copies of:-

Return	2017 Luxembourg return filed, including backup papers	
Tax Assessment	2017 Luxembourg tax assessment, if received	
Tax Cards	2018 Tax cards	

Version 2019.01

US Specific Questions

The remainder of this questionnaire covers US specific tax points. The questions have been formulated as a checklist to limit the time you need to spend inputting information held on existing documents. To ensure that we have all the information required to prepare your tax return, please ensure that for any question where you respond "Yes" that you upload the details into the "TY18 - Client Source Documents" folder in your private vault in the Analie Tax Secure Client Portal, or provide commentary in the "Any Other Information" section of the questionnaire. We have included the commonly received paperwork relevant to each section throughout the questionnaire to assist you in collating all necessary documents.

Filing Status and Filing

	Yes	No
Are you legally married?		
If Yes, do you and your spouse want to file separate returns?		
If Yes, will you file a joint federal return and be required to file single state returns?		
If No, are you in a domestic partnership, civil union, or other state-defined relationship?		
Can you or your spouse be claimed as a dependent by another taxpayer?		
Did you or your spouse serve in the military or were you or your spouse on active duty?		
Have you been an identity theft victim and have you contacted the IRS?		

If Yes, please furnish the 6-digit identity protection PIN issued to you by the IRS - Taxpayer:

If Yes, please furnish the 6-digit identity protection PIN issued to you by the IRS - Spouse:

Dependents

	Yes	No
Were there any changes in dependents from the prior year (including non-child dependents for whom you provided more than half the support)?		
Did you or your spouse pay for child care while you or your spouse worked or looked for work?		
Do you have any children under age 18 with unearned income more than $1,050?		
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than $1,050?		
Did you adopt a child or begin adoption proceedings?		
Are any of your dependents married and filing a joint return?		

Education

	Yes	No
Did you or your spouse pay any student loan interest?		
Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children, or grandchildren?		
Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)?		
Did you, your spouse, or your dependents incur any post-secondary education expenses (e.g. tuition)?		

If you answered yes to any of the above questions please include Forms 1099-Q, as applicable, with your upload to the Analie Tax Secure Client Portal.

US Specific Questions

Healthcare

	Yes	No
Did you have healthcare coverage (health insurance) for you, your spouse, and any dependents?		
Did you or your spouse have any transactions pertaining to a health savings account (HSA) or medical savings account (MSA)?		
Did you or your spouse incur any unreimbursed medical or dental expenses?		
Did you or your spouse receive any distributions from long-term care insurance contracts?		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan or long-term care plan at another job? *If Yes, how many months were you covered?* *Months*		
For any months you, your spouse or your dependents spent living in the US, did you have healthcare coverage or do you qualify for an exemption from coverage?		
Did you lose your job during 2018 because of foreign competition and pay for your own health insurance?		

If you answered yes to any of the above questions please include Forms 1095-A, 1095-B, 1095-C, 1099-SA and 1099-LTC, as applicable, with your upload to the Analie Tax Secure Client Portal.

Retirement or Severance

	Yes	No
Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?		
Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan?		
Did you or your spouse turn age 70 1/2 during the year and have money in an IRA or other retirement account while not taking a distribution?		
Did you or your spouse retire or change jobs?		
Did you or your spouse receive deferred, retirement or severance compensation? *If Yes, enter the date received (dd/mm/yy).* *Date* / /		

If you answered yes to any of the above questions please include Forms 1099-R and SSA-1099, as applicable, with your upload to the Analie Tax Secure Client Portal.

US Specific Questions

Deductions and Credits

	Yes	No
Did you or your spouse contribute property (other than cash) with a fair market value of more than $5,000 to a charitable organization? *An appraisal is not required for contributions of publically traded securities or contributions of non-publically traded stock of $10,000 or less.*		
Did you or your spouse make any large purchases, such as motor vehicles or boats?		
Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?		
Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?		
Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)? *If Yes, please provide the gallons of gasoline or special fuels used for off-highway business purposes.*		
Gallons		
Fuel Type		
Did you or your spouse make any qualified energy efficiency improvements, or install qualified energy equipment in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, water heaters, solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?		

Following the 2017 Tax Cuts & Jobs Act, certain deductions are no longer available in 2018. These include:

- Job Hunting Expenses
- Alimony Payments
- Tax Preparation Fees
- Safe deposit boxes
- Moving Expenses
- Home Office Expenses
- Investment Expenses
- 2% miscellaneous deductions

Investments

	Yes	No
Did you or your spouse have any debts cancelled, forgiven, or refinanced?		
Did you or your spouse start a new business, purchase a new rental property or farm, or acquire any new interest in any partnership or S corporation?		
Did you or your spouse sell an existing business, rental property, farm, or any existing interest in any partnership or S corporation?		
Did you or your spouse sell, exchange, or purchase any real estate?		
Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or dispose of any stock acquired under a qualified employee stock purchase plan?		
Did you or your spouse engage in any put or call transactions?		
Did you or your spouse close any open short sales?		
Did you or your spouse sell any securities not reported on Form 1099-B?		

If you answered yes to any of the above questions please include Forms 1099-B and closing statements, as applicable, with your upload to the Analie Tax Secure Client Portal.

US Specific Questions

Personal Residence

	Yes	No
Did you or your spouse claim a homebuyer credit for a home purchased in 2008?		
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?		
If your total mortgages on your first and/or second residence were greater than $75,000 (mortgages taken out after 15 December 2017) or $1,000,000 (mortgages taken out before 15 December 2017), provide the following information:		
Principal balance at the beginning of the year		
Principal balance at the end of the year		
Interest rate at the beginning of the year		
Interest rate at the end of the year		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?		
Did you or your mortgagee receive mortgage assistance payments?		

If you answered yes to any of the above questions please include Forms 1098-MA, as applicable, with your upload to the Analie Tax Secure Client Portal.

Sale of Your Home

	Yes	No
Did you sell your home?		
If yes, did you or your spouse own and occupy the home as your principal residence for at least two years (can be non-consecutive periods totalling two years) out of the five-year period prior to the sale?		
Did you or your spouse ever rent out the property?		
Did you or your spouse ever use any portion of the home for business purposes?		
Have you or your spouse sold a principal residence within the last two years?		

If Yes, at the time of the sale, the residence was owned by: *Taxpayer* *Spouse* *Joint* *Other*

If you answered yes to any of the above questions please include Forms 1099 and closing statements, as applicable, with your upload to the Analie Tax Secure Client Portal.

US Specific Questions

Gifts

	Yes	No
Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, etc., with a total (aggregate) value in excess of $15,000 to any individual?		
Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person, regardless of value?		
Did you or your spouse make any gifts to a trust for any amount?		
Did you or your spouse have a life insurance trust?		
Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?		
Did you or your spouse forgive any indebtedness to any individual, trust or entity?		
Did you or your spouse make any loans with an interest rate below the market rate of interest?		

Foreign Matters

	Yes	No
Do you or your spouse (incl. a non-resident spouse) own all or part of a foreign (i.e. non-US) corporation, partnership, or trust? *If yes, the IRS requires special forms to be filed and you may be subject to substantial penalties if you do not file these. We will contact you for the information required to be reported in these forms. An additional fee may be charged due to the complex reporting requirements.*		
Did you, or your spouse, have accommodation paid for, or provided by, your employer during the year?		
Did you, or your spouse, incur foreign (i.e. non-US) housing expenses including rent, utilities (excluding telephone), furniture rental, insurance, parking or repairs?		
Did you or your spouse create or transfer money or property to a foreign trust?		
Did you or your spouse own any foreign (e.g. non-US) financial assets such as a foreign pension, stock in a foreign corporation, foreign mutual funds, a capital or profits interest in a foreign partnership, a note, bond, debenture, or other form of indebtedness issued by a foreign person, an interest in a foreign trust or estate or an interest in foreign derivatives or swaps, annuity or life insurance (with a cash value)? *If yes, additional information may be required depending on the value of these specified foreign financial assets as any growth in value over your contribution may be taxable. An additional fee may be charged due to the complex reporting requirements.*		
Did you, or your spouse, have any interest in a Passive Foreign Investment Company (PFIC)? *If yes, please provide details including any Qualified Electing Fund ("QEF") or Mark-to-Market elections made.*		
Did you, or your spouse, have any working days outside your country of employment? *If yes, please complete Appendix 1.*		
Did you, or your spouse, make any capital repayments on a non-US mortgage?		

US Specific Questions

Taxes

	Yes	No
Did you or your spouse pay any US Federal or State withholding taxes?		
Did you or your spouse make any Federal or State Estimated Tax Payments?		
Did you or your spouse pay any US State taxes relating to a prior year?		
Did you or your spouse receive any refunds of US State taxes relating to a prior year?		
Did you or your spouse pay any other taxes, including personal property and real estate taxes?		
Did you or your spouse pay any foreign taxes, or receive any foreign tax refunds, including amounts relating to a prior year?		

State Returns

	Yes	No
Did you or your spouse file any US State tax returns in 2017? *If yes, and these were not prepared by us, please upload copies to the Analie Tax Secure Client Portal.*		
Are you aware that you or your spouse have any US State filing requirements for 2018? *If yes, please upload details to the Analie Tax Secure Client Portal.*		

Expected state filing requirement 1

Expected state filing requirement 2

Expected state filing requirement 3

Expected state filing requirement 4

Miscellaneous

	Yes	No
Did you pay in excess of $1,000 in any quarter, or $2,100 during the year for domestic services performed in or around your home to individuals who could be considered household employees?		
Did you or your spouse receive unreported tip income of $20 or more in any month?		
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness?		
Did you or your spouse engage in any bartering transactions?		
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?		
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?		

Foreign financial accounts/assets

The Foreign Bank Account Reporting (FBAR) reporting requirement has been in existence since the 1970's. Via the FBAR, each U.S. citizen, U.S. resident or US entity (corporation, partnership, trust, or estate) must report all accounts they hold in foreign banks and other financial institutions (outside the U.S.) if the aggregate maximum account value of these accounts exceeded $10,000 at any time during 2018.

These include accounts for which a U.S. citizen is the owner (sole/joint), accounts over which they are not the owner but have authority to conduct transactions on behalf of the account owner (e.g. signatory authority on a corporate account) and accounts in corporations, partnerships, trusts or estates in which your beneficial ownership is greater than 50%.

The most common foreign bank and other financial accounts that must be reported include bank accounts, investments, securities and/or other brokerage accounts, trust accounts, insurance policies and annuities having cash value, retirement and pension accounts and business accounts over which you have signatory authority.

There are significant possible penalties for missing or incorrect information. For non-wilful errors penalties can by up to $10,000 and for wilful errors, up to the greater of $100,000 or 50% of the value of each account.

In 2011, the IRS introduced Form 8938 which requires the reporting of Specified Foreign Financial Assets. Whilst there is some overlap between the FBAR and the 8938, each form has slightly different reporting requirements. For example the 8938 does not require you to report accounts where you only have signatory authority but does require the reporting of foreign stock and securities holdings, partnership interests, hedge funds and private equity funds.

Please complete the questions below and the table in Appendix 2 with the details of your Foreign Financial Accounts and provide details of other Foreign Financial Assets held by uploading the information into the "TY18 - Client Source Documents" folder in your private vault in the Analie Tax Secure Client Portal.

Foreign Financial Accounts / Assets

	Yes	No
During the year did you, or your spouse, have ownership in any non-US financial accounts (e.g. foreign bank accounts, investment accounts, pension accounts etc)?		
During the year did you, or you spouse, have signature authority over any non-US accounts (e.g. a corporate, partnership, trust, or estate account) without having any ownership interest in the account?		
During the year were you, or your spouse, a part owner or investor of any corporation, partnership, trust or estate that had a non-US financial account without having a signature authority over the account? *(Answer "yes" only if your ownership of the corporation or partnership exceeded 50%, or your beneficial interest in the trust or estate exceeded 50%)*		
If you answered yes to any of the above three questions, did the aggregate value of these accounts exceed $10,000 at any time during 2018?		
If the aggregate balance of the accounts did exceed $10,000 at any point during 2018 would you like us to prepare the FBAR reports for you? *If yes, please complete the table below. If you need more space then let us know and we'll send you a bigger table. If no, can you please send us copies of your filed FBAR reports for our records.*		
Did you or your spouse hold any other foreign financial assets including stocks, securities, partnership interests, hedge funds, private equity investments, mutual funds etc?		

Any Other Information

If you have any questions, or have other information not provided for in the questionnaire, please provide below:

Tax Return Delivery

We operate a paperless office and, whenever possible, we will share documents electronically via the Analie Tax Secure Client Portal. Your final tax return and associated attachments will be uploaded in PDF format for you to download, print, sign and mail to the tax authorities. Failure to do this may lead to automatic penalties, surcharges and/or interest. You agree to check that returns that we have prepared for you are complete before you approve and sign them. Taxpayers cannot delegate this legal responsibility to others.

Retention of Documents

You have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of our work we may collect information from you and others relevant to your tax affairs. We will return any original documents to you. Documents and records relevant to your tax affairs are required by law to be retained for periods of time as determined by law.

Sign Off

To the best of my knowledge the information enclosed in this tax questionnaire, and the related supporting documents, are correct and includes all income, deductions, and other information necessary for the preparation of this year's income tax returns.

Type your name and date below to confirm.

Taxpayer

Date

Spouse/Partner

Date

Version 2019.01

Appendix 1: Travel and Work Days

Taxpayer

Location		Date (dd/mm/yyyy)		Number of Days Worked
Country	State (US only)	Arrived	Left	

Spouse or Partner

Location		Date (dd/mm/yyyy)		Number of Days Worked
Country	State (US only)	Arrived	Left	

Version 2019.01

Appendix 2: Foreign Financial Accounts

Name of account holder	Single (S), Joint (J), Signature Authority (SA) or Invest-ment (I)	Name of joint account holder(s) or account holder if signature authority or invest-ment	Bank name	Account number	Bank mailing address	Account type	Bank Balance at end of 2018	Highest bank balance during 2018	Currency	Opened or closed in 2018?

Version 2019.01