Your Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

WhatsApp Number with Country Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Please complete this Questionnaire in addition to the General Questionnaire since you indicated that you were either US citizen or Permanent Resident residing overseas.**

**The questions here are intended to provide a general “big picture” of your situation and therefore are not exhaustive. Depending on your answers and situation, follow-up questions may be necessary. If you have questions about the meaning of certain terms, feel free to contact me or put a Question Mark (“?”) as answer.**

**Your answers here will help clarify your tax status. Thank you!**

**General Information**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Primary Taxpayer | Spouse | PREPARER’SNOTES |
| Primary Taxpayer’s Name |  | N/A |  |
| Are you a U.S. citizen? | Yes  No | Yes  No |  |
| Are you a U.S. Permanent Resident? | Yes  No | Yes  No |  |
| If you are not a U.S. citizen, which country are you a citizen or national of? |  |  |  |
| * Are you a U.S. citizen who is a bona fide resident of a foreign country, or countries, for an uninterrupted period that includes an entire tax year (January 1–December 31, if you file a calendar year return), or * Are you a U.S. resident alien who is a citizen or national of a country with which the United States has an income tax treaty in effect and who is a bona fide resident of a foreign country, or countries, for an uninterrupted period that includes an entire tax year (January 1–December 31, if you file a calendar year return). See Table 3 at [www.IRS.gov/Individuals/International-Taxpayers/Tax-Treaty-Tables](http://www.IRS.gov/Individuals/International-Taxpayers/Tax-Treaty-Tables) for a list of countries with which the United States has an income tax treaty in effect.   Bona Fide Residency  Whether you are a bona fide resident of a foreign country depends on your intention about the length and nature of your stay. Evidence of your intention may be your words and acts. If these conflict, your acts carry more weight than your words. Generally, if you go to a foreign country for a definite, temporary purpose and return to the United States after you accomplish it, you aren't a bona fide resident of the foreign country. If accomplishing the purpose requires an extended, indefinite stay, and you make your home in the foreign country, you may be a bona fide resident. | Yes  Which country or countries?  Please fill out BONA FIDE RESIDENCE section below. | Yes  Which country or countries?  Please fill out BONA FIDE RESIDENCE section below. |  |
| If you could not answer “Yes” for the question above, were you physically present in a foreign country or countries for at least 330 full days during any period of 12 months in a row? A full day means the 24-hour period that starts at midnight. | Yes  Please complete PHYSICAL PRESENCE section below.  No  STOP HERE. You don’t qualify for Foreign Earned Income Exclusion now but you may qualify later. Please talk to me. | Yes  Please complete PHYSICAL PRESENCE section below.  No  STOP HERE. You don’t qualify for Foreign Earned Income Exclusion now but you may qualify later. Please talk to me. |  |
| Was your tax home in a foreign country or countries for 2023? (*Tax Home is the general area of your main place of business, employment, or post of duty, regardless of where you maintain your family home.*) | Yes  List your tax home(s)  No | Yes  List your tax home(s)  No |  |
| If you were neither a US Citizen nor US Permanent Resident, how many days were you physically present in U.S. in 2021, 2022 and 2023 respectively? | 2021–  2022–  2023 – | 2021–  2022–  2023 – |  |
| Do you maintain a tax home in a foreign country during the year and/or have a closer connection to a foreign country other than USA? | Yes  Which country or countries?  No | Yes  Which country or countries?  No |  |
| Employer’s Name |  |  |  |
| Employer’s US address (if any) |  |  |  |
| Employer’s foreign address |  |  |  |
| Occupation |  |  |  |
| Your foreign address |  |  |  |
| The last year you filed Form 2555 or Form 2555-EZ, if any (yyyy) |  |  |  |
| Have you chosen and revoked Foreign Earned Income Exclusion, Housing Exclusion or Housing Deduction in the past? | Yes  Which one(s)?  In what year is it revoked? | Yes  Which one(s)?  In what year is it revoked? |  |

**Bona Fide Residence (Complete only if asked to under General section)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Dates of bona fide residence began and ended (mm/dd/yy) | Begin –  Ended – | Begin –  Ended – |  |
| Did you make a statement to the authority of a foreign country that you are not a resident of that country and:   * The authority hold that you are not subject to their income tax as resident, or * The authority has not made a final decision on your status? | Yes | Yes |  |
| Are you subject to any treaty that may determine your Bona Fide Residence status, such as NAFTA? | Yes | Yes |  |
| Did any of your family live with you abroad during any part of the tax year? | Yes  List who and period | Yes  List who and period |  |
| Are you required to pay income tax to country where you claim bona fide residence? | Yes | Yes |  |
| Visa type you used to enter foreign country |  |  |  |
| Did your visa type limit the length of your stay or employment in a foreign country? | Yes | Yes |  |
| Did you maintain a home in the US while living abroad? | Yes | Yes |  |

If you were present in the US or its possessions during the tax year, please fill out the following table. Attach blank sheet if more than four.

|  |  |  |  |
| --- | --- | --- | --- |
| Date arrived in US  (mm/dd/yy) | Date left US  (mm/dd/yy) | # of days in US on business | Income earned in US on business (vs. earned in foreign country) |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

**Physical Presence (Complete only if asked to under General section)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Did you make a statement to the authority of a foreign country that you are not a resident of that country and:   * The authority hold that you are not subject to their income tax as resident, or * The authority has not made a final decision on your status? | Yes | Yes |  |
| Are you subject to any treaty that may determine your Bona Fide Residence status, such as NAFTA? | Yes | Yes |  |
| Your first full date in a foreign country (mm/dd/yy) |  |  |  |
| Your principal country of employment during tax year? |  |  |  |
| Were you physically present in foreign countries during the entire year? | Yes | Yes |  |

**Income**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Any of your foreign income and expense is in foreign currency (currencies) that are not readily convertible to US Dollars (USD) (i.e. Blocked Income)? | Yes  Which one(s)? | Yes  Which one(s)? |  |
| If you had Blocked Income, did you spend any of it on personal expense, dispose of it as gift, bequest, or devise? | Yes  No | Yes  No |  |
| Were you a Fulbright grantee and were paid in unconvertible currency? | Yes | Yes |  |
| Did you receive income from US Virgin Islands, Guam, or Commonwealth of the Northern Mariana Islands? | Yes | Yes |  |
| If you received wages for service you performed as an employee (vs self-employed) outside the US, was your employer an American entity or a foreign affiliate of an American entity? | Yes | Yes |  |
| If you receive the following fringe benefit, please check the box and list the fair market value in USD.  *Fringe benefit is the right to use your employer’s property or facilities.* | Home/ lodging (excluding those furnished on business premise, for the convenience of your employer, and you must accept it to carry out your duty)  $\_\_\_\_\_\_\_\_\_  Meals (excluding those provided at business premise for employer’s convenience)  $\_\_\_\_\_\_\_\_\_  Car $\_\_\_\_\_\_\_\_\_  Other. Specify. | Home/ lodging (excluding those furnished on business premise, for the convenience of your employer, and you must accept it to carry out your duty)  $\_\_\_\_\_\_\_\_\_  Meals (excluding those provided at business premise for employer’s convenience)  $\_\_\_\_\_\_\_\_\_  Car $\_\_\_\_\_\_\_\_\_  Other. Specify. |  |
| If allowances, reimbursement or expense are paid on your behalf for services you performed, please check box and list value in USD. | Cost of living and overseas differential  $\_\_\_\_\_\_\_\_\_  Family allowance  $\_\_\_\_\_\_\_\_\_  Education allowance  $\_\_\_\_\_\_\_\_\_  Home leave allowance  $\_\_\_\_\_\_\_\_\_\_  Quarters allowance  $\_\_\_\_\_\_\_\_\_\_  Others. Specify. | Cost of living and overseas differential  $\_\_\_\_\_\_\_\_\_  Family allowance  $\_\_\_\_\_\_\_\_\_  Education allowance  $\_\_\_\_\_\_\_\_\_  Home leave allowance  $\_\_\_\_\_\_\_\_\_\_  Quarters allowance  $\_\_\_\_\_\_\_\_\_\_  Others. Specify. |  |
| Were you reimbursed of moving expense? | Yes | Yes |  |
| Have you paid income tax to any foreign country based on the same earning you are reporting? | Yes | Yes |  |

If you traveled abroad during the 12-month period, complete the table below. Please exclude travel between foreign countries that did not involve travel on or over international waters, or on or over the USA, for 24 hours or more.

Check if you had no foreign travel

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name of country (including USA) | Date Arrived (mm/dd/yy) | Date Left (mm/dd/yy) | Number of days in US on business | Income earned in US on business |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

**Reimbursement**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Did you receive reimbursement of employee expense that is not under an accountable plan?  *Accountable Plan meets 3 conditions:*   * *Expenses must have business connection* * *You must adequately account to employer for these expenses within a reasonable time* * *Employee must return any excess within a reasonable time* | Yes | Yes |  |
| Was your Expense more than the reimbursement? | Yes  By how much USD? | Yes  By how much USD? |  |
| Was your reimbursement more than Expense? | Yes  By how much USD? | Yes  By how much USD? |  |

**Foreign Housing**

|  |  |  |  |
| --- | --- | --- | --- |
|  | You | Spouse | PREPARER’SNOTES |
| Kind of living quarter in foreign country | Purchased house  Rented house or apartment  Rented room  Quarters furnished by employer | Purchased house  Rented house or apartment  Rented room  Quarters furnished by employer |  |
| Did your income consist of both self-employment income and employee salary? | Yes | Yes |  |
| Did you have carryover Housing Deduction from last year? | Yes | Yes |  |
| Did you receive any US Government allowance intended to compensate you for the expense of housing? | Yes  How much USD? | Yes  How much USD? |  |
| What was your total housing expense in USD?  *Include:*   * *Rent,* * *The fair rental value of housing provided in kind by your employer,* * *Repairs,* * *Utilities (other than telephone charges),* * *Real and personal property insurance,* * *Nondeductible occupancy taxes,* * *Nonrefundable fees for securing a leasehold,* * *Rental of furniture and accessories, and* * *Residential parking.*   *DO NOT include:*   * *Expenses that are lavish or extravagant under the circumstances;* * *Deductible interest and taxes (including deductible interest and taxes of a tenant-stockholder in a cooperative housing corporation);* * *The cost of buying property, including principal payments on a mortgage;* * *The cost of domestic labor (maids, gardeners, etc.);* * *Pay television subscriptions;* * *Improvements and other expenses that increase the value or appreciably prolong the life of property;* * *Purchased furniture or accessories; or* * *Depreciation or amortization of property or improvements.* |  |  |  |
| Did you maintain a 2nd foreign household for spouse and dependents? | Yes | Yes |  |

**Please use the space below to provide any information, if any, that you believe is significant but I haven’t asked you. Use additional paper if necessary.**

|  |
| --- |
|  |

\*\*\* END \*\*\*

Please return this Questionnaire along with the General Questionnaire.