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Muret CPA, PLLC - 2007 Expatriate Tax Organizer

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Please complete and fax to 918-517-3000

Or Mail to:

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Tulsa, OK 74114

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2007 Expatriate (U.S. citizens living abroad) Tax Questionnaire

This tax organizer can be filled-out and submitted to us with the necessary documents attached. Once we receive it, we will review it with you and then prepare your tax return. We will call you with any questions and set a conference date if necessary in order to complete your return. Normally returns are completed within one week. If you need clarification on any question, please email tax@muretcpa.com. The following information is necessary in order to claim the U.S. foreign-earned income exclusion ($85,700 per working spouse for year 2007) for Expatriates.

Section 1: Taxpayer Information, Income and Expenses

	Taxpayer Information	**Spouse Information**
First Name		
Middle Initial		
Last Name		
Social Security #		
Occupation		
Are You A US Citizen?		
If not, what country?		
Did you file a US State Return Last Year, if so what state?		
Date of Birth		
Permanent Address		
City, State, Zip		
Foreign Country Address		
Home Phone		
Work Phone		
Cell Phone		
Email		

1. **Filing Status (Circle One, If Known)**

   1.Single 2. Married 3. Married Filing Separate 4. Head of Household

2. **Direct Deposit**

   If you have a refund coming to you, do you want to directly deposit it into your checking or savings account? (Circle One) **Yes** (attach a VOIDED check or your Account/Routing #) **No**

   Routing Number: __________________________

   Account Number: __________________________

3. **Dependent Information**

	Dependent #1	Dependent #2
Name	____________	____________
Date of Birth	____________	____________
Social Security #	____________	____________
Relationship	____________	____________
Months Lived at Home	____________	____________

	Dependent #3	Dependent #4
Name	____________	____________
Date of Birth	____________	____________
Social Security #	____________	____________
Relationship	____________	____________
Months Lived at Home	____________	____________

4. **Foreign Income Questions**

a) What date did you arrive to live in a Foreign Country?____________________
b) Date Bonafide permanent residence established in Foreign Country__________
c) Are you still a resident of the Foreign Country? ______ If not, when did you return to the US?______
d) Last year, did you file Form 2555 or 2555EZ with your tax return:________
e) Do you rent your residence?______ Do you own your residence?__________
f) Rent paid for residence $______for entire year. Does employer provide residence? _____
g) Does any of your family live with you?_______ If so, who?________________________
h) Are you required to pay income taxes in Foreign Country?__________
i) What type of Visa in your residence country do you hold?___________
j) Did you maintain a home in the U.S. while living abroad?_________
k) If yes, address of U.S.home:____
l) Do any members of your family live in your US residence?___________
m) If you were present in the U.S. (or its possessions) during the calendar year in question, please fill in the following information for each trip to the U.S.A. (attach sheet if necessary):

Date Arrived in US	Date Departed US	Income Earned in US	
		$	
		$	
		$	
		$	

If you arrived in the middle of the year and need to qualify under the physical presence test you will need to provide us with a schedule of all US trips for the 365 day fiscal year, dates of arrival and departure from each country. Please attach that schedule to this form.

n) Employer's Name: ____
o) Employer's address in Foreign Country:____
p) Employer's address in U.S., if any: ____
q) Your Total Gross Wages, Salaries earned in Foreign Country for year (US Dollars) $______________
r) Total GrossWages Earned by Spouse in Foreign Country for year (US Dollars) $____________
s) Foreign taxes paid for tax year on your salary in U.S. Dollars $___________

t) Foreign taxes paid for tax year on Spouse's salary in U.S. Dollars $___________
u) (Attach copies of any U.S. employer W-2 forms)
v) **IMPORTANT:** Were you or your spouse self-employed in the Foreign Country? If self-employed, you will owe the U.S. self-employment social security tax on your net income (15.3% tax rate). **There is no foreign income exclusion allowed in calculating self-employment tax unless you live in a country that has a social security treaty with the US (There are only thirteen such countries) and you pay social security in that country.** Yes ( ) No ( ) If self-employed, please attach a separate sheet detailing your expenses and income.
w) Do you file a non-resident state return in any state? _____. If so, why?________________ (Please send us a copy of last year's state income tax return if you file one)
x) The IRS requires special forms be filed by any U.S. Taxpayer who owns all or part of a foreign corporation or is a beneficiary of a foreign trust (such as a fideicomiso). If you fail to file these forms, you will be subject to substantial penalties if it is ever discovered you should have filed those forms. Please indicate here if you are an owner of a foreign corporation or trust and we will send you an additional questionnaire for the information required to be included in those forms : Yes______ No________
y) Are you a signatory on a foreign bank account or investment account (whether you are the owner or not? Yes ( ) No ( ) If yes, what country?_____________
z) *Did you always have **less than $10,000*** US in the foreign bank or investment account at all times during the year? Yes ( ) No ( )
Note: If you had more than $10,000 US in a foreign bank or investment account or had signature authority over a foreign account with that much money in it during the year, you are required to submit a form with information on that account. If you check "yes" to the second question, we will send you a questionnaire to fill out with that additional information.

5. Please list your place(s) of employment and attach Form(s) W-2 for you and your spouse if applicable.

Place of Employment	Gross Wages
1.	
2.	
3.	
4.	

6. Do you have any savings accounts, mutual funds, or stocks that paid you dividends or interest during the year 2007? I yes, please list the accounts and the amounts received or attach the 1099INT and/or 1099DIV Forms that your financial institutions have sent to you.

Bank / Brokerage / Mutual Fund	Amount
1.	
2.	
3.	
4.	

Did you have any tax-exempt interest in 2007 (i.e. Municipal Bonds)? _________

7. Did you receive any alimony in 2007?
   Payor ____________________
   Amount $ ____________________
   Payor's Social Security # ___________

8. Did you sell any Stocks, Bonds, Mutual Funds or other property during 2007? If so please describe the asset(s) sold and the gain/loss attained from the sale and attach any financial statements from banks or brokerages as well as 1099B and 1099S Forms.

   ____
   ____
   ____
   ____
   ____

9. Do you or your spouse own a business or farm/ranch, which is not organized as a partnership or corporation?
   If yes, please attach financial statements for the year 2007 and ask for the additional interview.

10. Did you receive any distributions from an IRA, Pension, 401(k) or other annuity in 2007? If yes, please describe and attach 1099R Forms: ______________________________________
    ____

11. Do you have any income from Rental real estate, royalties, partnerships, S Corporations, or Trusts? If yes, please describe: ____
    ____

12. Did you have any unemployment compensation in 2007? If yes, please list the amount and attach 1099G: __________________

13. Did you receive any social security benefits in 2007? If yes, please list the amount and attach SSA-1099 Forms: __________________

14. If you had any additional income that was not covered in questions 6 through 15, please list it here: ____

15. Did you have any IRA, or Self-employment retirement plan (i.e. SIMPLE, Keogh, or SEP) contributions during 2007? If yes, please list the amount: __________________

16. Did you make payments to Student loans? If yes, please list the **interest paid** in 2007: __________________

17. Did you have any moving expenses? If yes, please list the amount and ask me for the moving expense worksheet:_______________

18. Did you have any penalty on early withdrawal of savings? If yes, please list the amount: __________________

19. Are you or your spouse a teacher? If so you can deduct up to $250 of personal expenses for supplies you purchased for your classroom. Please list expenses: ____

20. Did you Itemize your deductions last year? Yes No

If Yes, Please Complete the following questions, or if you think the total of your itemized deductions will be close to or above $5,350 for Single, $7,850 for Head of Household, or $10,700 for married, please complete.

Did you have Medical and/or Dental Expenses that were paid with **after tax dollars** (out of pocket) that you were not reimbursed for by your insurance provider? Yes No

If yes, Please provide the amounts as well as the amount you paid for insurance premiums below:

Insurance Premiums ______________

Doctors, Dentists, etc. (Net) ______________

Prescriptions ______________

Please list the amount of Taxes you paid in each category for 2007.

State & Local Income Tax ____________________

____

____

This is the amount withheld for state Taxes, Please list each state

State Income Tax **Refund(s) Received** during 2007: ____________________

State Income Estimated Tax paid in 2007 ____________________

Real Estate Taxes - Residence ____________________

Real Estate Taxes - Other Property ____________________

Personal Property Taxes: ____________________

Other Taxes-Detail Type (Federal is NOT deductible)____________________

Please list the amount of Interest Paid on your residence(s) in 2007- Attach 1098 Forms or your year-end mortgage statement.

Home Mortgage Interest Paid (1st) _______________

Home Mortgage Interest Paid (2nd) _______________

Home Mortgage (Equity Line) _______________

If you bought a house in 2007 please attach your closing statement.

Did you have any investment interest? If yes, please describe and attach any documentation.

____

Did you have any Charitable Contributions during 2007? These could include donations of cash or property to Churches and/or nonprofit organizations such as the United Way, Red Cross, and not-for-profit Educational entities.

Contributions by Cash or Check ________________

Contributions by Other than Cash ________________

Please attach any receipts or statement from the organization to which you donated. A receipt or statement is required for any donation over $250.

You might have additional expenses that could be deductible if you itemize. Please fill out the information below to complete your itemized deductions. Travel Nurses, Pilots, Doctors, Flight Attendants and Outside Sales People often qualify for these deductions

Unreimbursed Employee Business Expenses:

These could include job travel, union or professional dues, job education, professional journals, Safety equipment required for your job, expenses incurred for looking for a new job within your current occupation, and certain business use for part of your home. These have to be expenses that you paid out of pocket.

Expense Type	Amount
Professional Dues	
Continuing Education	
Cell Phone or Pager	
Uniforms/Scrubs – Typically only nurses, doctors, pilots, and flight attendants qualify to deduct uniforms. And only scrubs are deductible for medical personnel and flight uniforms for airline employees.	
Meals while on assignment, or number of days on assignment and locale of assignment. For Airline Personnel, I need your flight logs, for Medical personnel I need your travel itinerary. Please fill out add'l forms.	
Unreimbursed travel expenses, ie rental car, airfare, taxis, bus, subway	
Unreimbursed lodging expenses	
Internet Subscriptions	
Union Dues	
Small Tools (ie stethoscopes, flight logs)	
Computers (used in your job)	
Unreimbursed Milage on your personal vehicle. Commuting miles do not count. This is the total miles driven for your work. Like sales calls, while on assignment, and travel to a second job from your primary job. List total miles.	

Investment Expenses incurred last year: ______________________________

These could include legal or accounting fees incurred in helping to produce or collect taxable income or to manage or protect property held for investment purposes. Additionally, subscriptions to investment periodicals, investment planning and internet *provider charges may be deductible. Please ask if you think you may be eligible for these deductions.*

Tax Return Preparation Fees paid in 2007 ______________

Safe Deposit Box Rental paid in 2007 ______________

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21. Do you wish to file your return electronically? This will allow you to get a faster return or pay electronically.

22. Did you pay childcare expenses in 2007? If so list the amount and the Name, Address, and Employer ID of the childcare center:____

    ____

23. Did you pay any tuition to a higher education institution in 2007 for you or your dependents? If so list the amount and the institution____

Section 2: Additional Questions:

Y **N** *1* Were there any births, adoptions, marriages, divorces, or deaths in your immediate family during the year?

Y **N** *2* Are any of your unmarried children, who might be claimed as dependents, 19 years of age or older?

Y **N** *3* Do you have any children under age 14 with interest, dividend, and or capital gain income in excess of $1500?

Y **N** *4* Can you be claimed as a dependent on another person's tax return?

Y **N** *5* Did you or your spouse "rollover" a retirement plan distribution into another plan? If yes, enter amount $, and attach Form 1099-R.

Y **N** *6* Did you or your spouse receive any disability income during the year? If yes, enter amount.

Y **N** *7* Did you open a Roth IRA account or convert an IRA into a Roth IRA?

Y **N** *8* Did you purchase, sell, or refinance your principal home or your second home, or make a home equity loan during the year? If yes, please bring escrow papers and other relevant information.

Y **N** *9* Did you sell any stocks, bonds, or other investment property during the year? If yes, please send the descriptions, date acquired, date sold, sales price, cost or basis, and expenses of sale.

Y **N** *10* Did you make gifts in excess of $11,000 during 2007?

Y **N** *11* Did you pay any one household employee cash wages of $1,000 or more in 2007; withhold federal income tax during 2007 at the request of any household employee; or pay total cash wages of $1,000 or more in any calendar quarter to household employees?

Y **N** *12* Did you use your car on the job (other than to and from work)?

Y **N** *13* Does anyone owe you money, which has become uncollectible?

Y **N** *14* Did you incur moving expenses during the year due to a change of employment?

Y **N** *15* Did you or your spouse work out of town for part of the year?

Y **N** *16* Did you incur a loss because of damaged or stolen property?

Y **N** *17* Did you make payments for post-secondary education?

Y **N** *18* Do you or your spouse want to allocate $3 to the Presidential Election Campaign Fund?

Y **N** *19* Did you have an interest in or signature authority over a bank or brokerage account in a foreign country, or were you a grantor of or transferor to a foreign trust?

Y **N** *20* Did either the Internal Revenue Service or the State-taxing agency audit you during the year?

Y **N** *21* Did you receive any K-1s from partnerships, estates, trusts, or LLCs? If so, please attach.

Section 3: Summary

Summary of Items Needed to complete your return in addition to the interview:
__ 1. Most recent tax return (2006), if not in my possession, federal and state(s)
__ 2. Form W-2's - Wage statements
__ 3. Form 1099's Interest and Dividend Income
__ 4. Form 1098 Mortgage Interest and Real Estate Tax statement
__ 5. Summary of all medical expenses
__ 6. Summary of all charitable contributions
__ 7. Summary of all work related expenses
__ 8. Cost basis of any investments you sold during the year
__ 9. A list of questions and issues you want addressed (optional)
__ 10. Anything else which might be relevant

Any documents or information that is not available at the time of the meeting or telephone conference can be mailed or faxed later. I will schedule a time to meet with you to clarify any questions that I may have, or I may email you additional questions.

Any questions, please call us at 918-691-5939 or email us at tax@muretcpa.com

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Letter of Agreement - Individual

This agreement is a binding contract. Please read it carefully before signing. If there is anything you do not understand, please ask so that it can be explained. Even if you do not sign this agreement, by providing me the information to prepare your return, you are agreeing to the provisions of this letter. This letter covers services from the date you sign going forward.

Our Responsibility:
We will provide you with the following services:

- Preparation of your 2007 tax returns for Federal and State Jurisdictions in which you have taxable income. Our services cannot be relied upon to detect errors or illegal acts such as fraud or embezzlement.
- Preparation of your 2008 Federal and State estimated tax payment vouchers, if necessary.
- Free pickup & delivery of tax returns and/or materials within Tulsa County & surrounding areas.

Your Responsibility:

- You will provide us with all the information required for the preparation of complete and accurate tax returns. You are responsible for keeping all documents, receipts, cancelled checks, and other data that forms the basis of your income and deductions. These may be necessary to prove the accuracy and completeness of your return.
- You have final responsibility for your tax returns, please review the returns carefully before you sign and submit them.

Fees and Payment:

- Tax Preparation will be based on a per form amount or a fixed amount that is negotiated if you are a business. If you are a remote client or wish to pay via Credit Card, please enter the Card Number ______________________________ Expiration Date ________(Visa/MC/Amex)
- All fees are payable at the time that the return is completed.

Privacy Policy:

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

Types of Nonpublic Personal Information We Collect
We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization.

Parties to Whom We Disclose Information
For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees, and in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

Protecting the Confidentiality and Security of Current and Former Clients' Information
We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

This agreement accurately reflects our mutual understanding.

_________________________Date:________	***s/ Paul Muret, CPA***
Name	Paul F. Muret, CPA, MBA
Address	Muret CPA, PLLC
City, St ZIP	