

## US Non-resident Alien Tax Questionnaire 2011

### Identification

Name \_\_\_\_\_ US taxpayer # \_\_\_\_\_  
c/o \_\_\_\_\_ *If you don't have one, complete an ITIN application (call us for form W-7).*  
Street \_\_\_\_\_ Date of birth (mm-dd-yy) \_\_\_\_\_  
City \_\_\_\_\_ Province \_\_\_\_\_ Marital status \_\_\_\_\_  
Postal Code \_\_\_\_\_ Tel # \_\_\_\_\_ E-mail \_\_\_\_\_

### Spouse and dependents

Name	US ID# (or W-7 required)	Relationship	Date of Birth (mm-dd-yyyy)	# of months @ home /school
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Are any of your children US citizens or residents? A resident is usually a green-card holder, but if an individual spends enough time in the United States over a 3-year period, s/he may be considered a US resident for tax purposes.

Did your spouse have any US-source income, including interest or dividends?

Did your spouse contribute more than 50% of the support for any of these dependents? If so, please indicate which.

YES
_____
_____
_____

### US-source effectively connected income or loss

Do not include portfolio income such as interest, dividends and capital gains (aside from gains on real estate). Please check all that apply:

Non-resident alien status, using the Canada-US treaty.

Employment income: Please attach all W-2 forms. If you were on a Canadian payroll, please attach all T4 forms relating to US work.  
Indicate number of days in US for employment \_\_\_\_\_ and days worked in total (usually around 240) \_\_\_\_\_

Business income with no US permanent establishment ("PE"): Please provide two figures: Gross revenue and net income, and indicate the currency used.

Rental property

Real property sold: Provide form 8288-A, the statement of adjustments for each of the purchase and sale, and the cost of improvements.  
If the real property was owned before 1980, please provide value as of Dec 31, 1984.

Gambling winnings: Please attach the form listing your winnings and tax withheld. Indicate the amount of your losses:

Partnerships: Please list those in which you have invested, and attach your form K-1 for each:

\_\_\_\_\_  
If you are filing a California return, please provide us with a copy of your Canadian income tax return, or with an estimate of the figures that will be listed on it.

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If you would like your return sent to an address other than the one listed on the first page, please indicate below:

Name \_\_\_\_\_ Tel #: \_\_\_\_\_  
 Address \_\_\_\_\_ Fax #: \_\_\_\_\_  
 \_\_\_\_\_ Email \_\_\_\_\_

You must personally sign your tax return before mailing it to the IRS.

## Other information

A What country(ies) are you a citizen of? CANADA Other: \_\_\_\_\_

B What country were you resident in for tax purposes? CANADA Other: \_\_\_\_\_

C Have you ever applied to become a green-card holder?

D Were you ever a: 1 US citizen  
 2 Green-card holder

YES

If so, please provide details (dates, circumstances) of renunciation/relinquishment.

E What type of visa (if any) did you hold on December 31? \_\_\_\_\_

F Have you ever changed your visa type? If so, indicate types and dates \_\_\_\_\_

G Please complete the attached calendar, indicating dates you were in the US during the year.

If more than 75% of your **work** days were in the US, you don't have to complete the calendar. Just check this box and give us the total number of US work days \_\_\_\_\_.

H Number of days spent in the US: 2009 \_\_\_\_\_ 2010 \_\_\_\_\_ 2011 \_\_\_\_\_

I Did you file a US income tax return for any prior year?

If you filed, did we prepare your most recent US return?

If we did not prepare it, please indicate: Year filed \_\_\_\_\_ Form number \_\_\_\_\_

**Please attach a copy of the return.** IRS Service Center where filed \_\_\_\_\_

YES

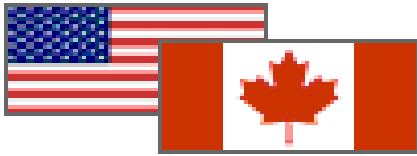
J Is this return for a trust? If so, please attach trust formation documents

K Did you receive total employment income of US\$250K or more (from all sources, including outside the United States)?

YES

Signature \_\_\_\_\_ Date \_\_\_\_\_

Or Digital Signature \_\_\_\_\_



## Non-resident Alien Questionnaire Days in the United States

Name \_\_\_\_\_

- Highlight or circle to indicate days physically spent in the United States. Any portion of a day in the US counts as a full day. The purpose of the presence does not matter.
- If more than 75% of your **work** days were in the US, you don't have to complete this page. The 75% test is computed using your "working period". A working period is the time frame where you are regularly required to be in the US. It does not have to be a whole year, and you may have more than one working period in a year. Normally this test is meant for people who commute to work in the US. IF you're not sure whether you meet this test, please complete the calendar.

2011								2011												
S	M	T	W	T	F	S		S	M	T	W	T	F	S						
highlight or circle days								highlight or circle days												
<b>JAN</b>														1						
							2	3	4	5	6	7	8	<b>JUL</b>						
							9	10	11	12	13	14	15							
							16	17	18	19	20	21	22							
							23	24	25	26	27	28	29							
<b>FEB</b>							30	31	1	2	3	4	5	<b>AUG</b>						
							6	7	8	9	10	11	12							
							13	14	15	16	17	18	19							
							20	21	22	23	24	25	26							
<b>MAR</b>							27	28	1	2	3	4	5	<b>SEP</b>						
							6	7	8	9	10	11	12							
							13	14	15	16	17	18	19							
							20	21	22	23	24	25	26							
<b>APR</b>							27	28	29	30	31	1	2	<b>OCT</b>						
							3	4	5	6	7	8	9							
							10	11	12	13	14	15	16							
							17	18	19	20	21	22	23							
<b>MAY</b>							24	25	26	27	28	29	30	<b>NOV</b>						
							1	2	3	4	5	6	7							
							8	9	10	11	12	13	14							
							15	16	17	18	19	20	21							
<b>JUN</b>							22	23	24	25	26	27	28	<b>DEC</b>						
							29	30	31	1	2	3	4							
							5	6	7	8	9	10	11							
							12	13	14	15	16	17	18							
<b>JUL</b>							19	20	21	22	23	24	25	<b>JAN</b>						
							26	27	28	29	30									

# US Non-resident Alien Tax Questionnaire

## 2011

### Disclosure of Treaty-based Residency

Place an "x" in each box that applies:

1) I had a permanent home (including a rental unit) in:

2a) I had strong personal ties to:

Personal ties are principally immediate family, including children living with you. Secondary ties are club memberships, religious and political affiliations and the like.

2b) I had strong economic ties to:

Economic ties are primarily where you physically make your living. If your investment income is substantial in comparison with your earned income, then the location of your financial advisor(s) and investments may be significant. Otherwise they are secondary.

3) I had a habitual abode in:

A habitual abode is one where you regularly spend a considerable period of time; a place you sleep at often.

4) I was a citizen of:

Canada	About the Same	United States

Notes:

# RENTAL REAL ESTATE 2011

**Address of rented property:** \_\_\_\_\_

## Usage

Number of days rented at fair market value: \_\_\_\_\_

Number of days used personally or rented for less than fair market value: \_\_\_\_\_

Number of days available for rent but not rented out: \_\_\_\_\_

Total number of days (usually 365): \_\_\_\_\_

## Revenue

CAN\$      US\$

Rent \_\_\_\_\_

Parking \_\_\_\_\_

Other \_\_\_\_\_

Total \_\_\_\_\_

## Expenses

Advertising \_\_\_\_\_

Automobile \_\_\_\_\_

Cleaning and maintenance \_\_\_\_\_

Commissions \_\_\_\_\_

Insurance \_\_\_\_\_

Management fees \_\_\_\_\_

Mortgage interest (on this property only) \_\_\_\_\_

Other interest \_\_\_\_\_

Was this loan secured by assets located outside the US?      YES      NO

Professional fees \_\_\_\_\_

Realty taxes \_\_\_\_\_

Repairs \_\_\_\_\_

Supplies \_\_\_\_\_

Travel \_\_\_\_\_

Utilities \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Total \_\_\_\_\_

## Capital assets

**Date  
Aquired**

**Cost**

Land \_\_\_\_\_

Building \_\_\_\_\_

Furniture \_\_\_\_\_

Other \_\_\_\_\_