

SOLUTIONS 4 EXPATS / EXPATAX

US & DUTCH QUESTIONNAIRE FOR COMPLETING TAX RETURNS 2004

IMPORTANT - PLEASE READ - In order to complete your US and Dutch tax returns, we require a lot of information. This questionnaire was created in order to help you to collect and provide us with the information needed. Where possible, we have reduced the overall questions, so that you will only be asked a question once for the completion of both your US and Dutch income tax returns.

By completing this questionnaire:

- You are agreeing to the Service Level Agreement as mentioned on the website www.Solutions4Expats.com and included at the end of this questionnaire.
- You are accepting the client agreement including the Terms and Conditions which are mentioned at the end of this questionnaire, as well as on the website www.expatax.nl/clientagreement.htm.
- You are stating that, based on your knowledge, the information provided is correct. Solutions 4 Expats and Expatax cannot be held liable for the correctness and completeness of the information provided.
- You accept the fee schedule provided by Expatax for the preparation of your Dutch tax return, which can be found at www.expatax.nl/fees.htm.
- The fees for the US tax return have already been discussed, or will be quoted to you before any work is started. The fees are calculated based on the fee schedule on the website www.Solutions4Expats.com.

How to complete this questionnaire:

1. If you have adobe acrobat standard or professional you can complete this questionnaire electronically. Please save the tax questionnaire as "mylastname2004". You can then either send the file to one of the following addresses: info@Solutions4expats.com or info@Expatax.nl. You can also save it on a disk and send it to one of the addresses listed at the bottom of every page.
2. If you only have access to adobe acrobat reader, then you will need to print out this questionnaire and complete it manually. When done, please send the questionnaire with documents to one of the addresses below.

You will receive confirmation within 24 hours of receipt.

Below is the directory showing you what information is requested on which pages.

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CLIENT INFORMATION

Please provide your personal information needed for the tax return.

Taxpayer Name:	
Taxpayer US Social Security Number	
Taxpayer Dutch Sofinumber	
Date of Birth MM-DD-YY	
Occupation	
Spouse Name	
Spouse Social Security Number	
Spouse Dutch Sofinumber	
Date of Birth MM-DD-YY	
Occupation	

Contact details

Telephone home	
Telephone mobile	
E-mail address home	
E-mail address work	

Please provide your complete foreign address and your filing address (your filing address is the one you would like the IRS to use to communicate with you).

Foreign:
Filing:

Which US Filing Status would you like to use for 2004?

Single	<input type="checkbox"/>
Married Filing Joint	<input type="checkbox"/>
Married Filing Separate	<input type="checkbox"/>
Head of Household	<input type="checkbox"/>
Qualifying Widower	<input type="checkbox"/>

Is this the same filing status you used for 2003? Yes ☐ No ☐

If No, which filing status did you use last year?

DEPENDENTS

	Dependent 1	Dependent 2	Dependent 3
First Name			
Last Name			
Social Security			
Dutch Sofinumber			
What is the relationship of the dependent to you			
Does the child live with you			
Do you receive "kinderbijslag"			
Date of Birth			

Did you receive an advance payment of the US child tax credit? If yes, please provide the amount.

Do your children have income? If yes, please complete the info below.

Child's Income – If your children are older than 14 at January 1, 2005 and have income, a separate tax return will need to be filed for them. However, if your children are younger than 14 at January 1, 2005 and have only interest or dividend income less than \$7,500, their income can be claimed on your tax return. Per the IRS, your child's interest and dividend income are taxed at your tax rate, even if reported separately.

Income from employment

Name of employer	Gross Income	Federal Tax	State Tax	Foreign Tax

Interest Income

Name of Payer	Interest income	Tax-exempt interest	Foreign tax paid

Dividend income

Name of Payer	Ordinary dividends	Qualified dividends	Capital Gain Distributions	Tax-exempt municipal bonds	Foreign tax paid

WAGES AND SALARY FROM EMPLOYER

Please provide a copy of your Jaaropgaaf and/or W-2 and your December 2004 pay slip.

	Taxpayer	Spouse
Employer Name		
If you have the 30% ruling, when does it expire?		
Changed employer? new name		
Start date with new employer		

Company car - Do you have a company car? If yes please provide the following information.

	Car # 1	Car # 2
Year and Model of car		
License Plate		
List price when new		
Contribution paid to employer for use		
Period the car was used		

If used for less than 500 private km please send the kilometer registration.

Used public transportation – If you traveled to work by public transport, did you have a monthly, quarterly or annual subscription? .

What is the distance declared on the public transport statement or the travel statement from your employer? . Please provide a copy of this statement.

Number of days you traveled to work with public transport .

The travel allowance received from your employer . If your employer provided the entire subscription, please put "all".

Stock Options - Did you have any employee stock options granted or exercised in 2004? If yes, please provide a copy of the statement of grant or exercise. If exercised in 2004, the grant statements from previous years will be needed as well as your travel information from the date of grant to the date of exercise in order to correctly calculate any gain or loss. Generally, previous years tax returns will provide the travel information. If this is not the case, please provide your travel info for the previous years as well.

FOREIGN INFORMATION

The following information is needed in order to elect the foreign earned income exclusion as well as apply foreign tax credits on your US tax return.

What was the last year that the foreign earned income exclusion was elected on your income tax return (Form 2555):

Country of Citizenship:

Date you arrived in the Netherlands (MM-DD-YY)

Date you plan on leaving the Netherlands to return to the US (MM-DD-YY) .

Please choose the type of living quarters that best matches those you have in the Netherlands by putting an X in the box:

Purchased House	<input type="checkbox"/>	Rented Room	<input type="checkbox"/>
Rented house or apt	<input type="checkbox"/>	Quarters provided by employer	<input type="checkbox"/>

If there are any family members living with you in the Netherlands, please provide their names and the period that they lived with you

Does your employment contract limit your stay in the Netherlands? If yes, please explain _____

For the Netherlands, it is generally required to have a work and residence permit. If this does not apply to you, please explain what legal documents you possess in order to work and live in the Netherlands _____

Other than being periodically renewable, does your work permit limit the length of your stay in the Netherlands? _____

If you are maintaining your home in the US while living in the Netherlands, is it vacant, rented, or occupied by relatives? _____

FOREIGN INFORMATION (continued)

Foreign Housing Exclusion - In addition to the foreign earned income exclusion of \$80,000, it is possible to take a foreign housing exclusion. This exclusion is based on your total foreign housing costs per the items listed below. If the total of these items exceeds \$11,581, then you will be able to take the extra exclusion of income. Note, if your earned income is already below the \$80,000 foreign earned income exclusion, it is not necessary to gather the information below.

Please provide the expenses you incurred for you home in the Netherlands whether reimbursed or not by your employer:

Rent		Occupancy Taxes	
Utilities		Property insurance	
Repairs		Non refundable deposit	

The below calendar can be used for the purpose of preparing your US tax return or if you only had working trips to the US during 2004. If you had more working trips in 2004, please see the 2004 Calendar.xls that can be downloaded on the Solutions 4 Expats website under Services & Fees.

US Travel Calendar - Please provide your travel to the US in 2004 for any purpose in the table below.

Date arrived in US (MM-DD)	Date left US (MM-DD)	# of days on business	US State traveled to

In the Netherlands, a rough estimate of total workdays during the year is 230 based on 30 days of vacation. If you do not agree with this estimate, please provide the total number of workdays during the year in any location .

INTEREST AND DIVIDENDS

Please provide the information requested regarding your 2004 interest income.

Name of Payer	Interest income	Tax-exempt interest income	Foreign tax paid

Please provide the information requested regarding your 2004 dividend income.

Name of Payer	Ordinary dividends	Qualified dividends	Capital Gain Distributions	Tax-exempt muni bonds	Foreign tax paid

FOREIGN BANK ACCOUNT - If you have a non US bank account which had at any time this year a value of more than \$10,000, then a separate form will need to be filed with the Department of the Treasury.

Type of Account (Bank, Securities, Other)

Maximum \$ value in the account: ☐ 10k to 100k, ☐ 100k to 1,000k,
☐ over 1,000k

Account Number

Name of the Bank or Financial Institution

BUSINESS INCOME

Please provide the detail information below. **Most important** is that you provide a copy of the summary of income & expenses from your account administration. Unreimbursed employee expenses related to working for an employer should be reported on page 26 and the business use of home expenses should be entered under page 27.

Business Name	
Dutch BV or Eenmanszaak	
Business address	
Explain nature of the business	
US Employer identification number, if incorporated	
Start date of business	
Accounting method, cash or accrual method	
If you use inventory, what method do you use to report the value, cost or lower of cost or market	

Income

Gross receipts or sales	
Returns and allowances	

Other Income, please describe:

Description of income	Amount

Inventory / Cost of Goods Sold (compare with miscellaneous costs on next page)

Inventory at beginning of year	
Purchases	
Cost of items used personally	
Cost of labor	
Materials and supplies	

Other costs of inventory, please describe:

Description of cost	Amount

BUSINESS INCOME (continued)

Various Business Related Expenses:

Accounting	
Advertising	
Answering Service	
Bad debts form sales or service	
Bank charges	
Car and truck expenses	
Commissions	
Delivery and freight	
Dues and subscriptions	
Employee benefit programs	
Insurance (not health)	
Mortgage interest	
Other interest expense	
Janitorial	
Laundry and cleaning	
Legal and professional	
Meals and entertainment total	
Office Expense	
Outside services	
Parking and tolls	
Pension and profit sharing plans	
Postage	
Printing	
Rent – vehicles and equipment	
Rent – other business property	
Repairs	
Security	
Supplies	
Taxes – Real Estate	
Taxes - payroll	
Taxes – sales	
Telephone	
Tools	
Travel	
Uniforms	
Utilities	
Wages	

Other expenses please describe:

CAPITAL GAINS AND LOSSES

If you sold any stocks or bonds in 2004, please provide the information requested below:

# of shares	Name of stock	Date acquired MM-DD-YY	Date Sold MM-DD-YY	Sales Price	Purchase price plus costs	US or Other tax paid

Installment Sale – Sale of property where at least one payment is received in a tax year after the actual sale. Usually installment sales are used when the seller offers a second mortgage to the buyer of real estate. An installment sale includes an agreement of payment terms over a certain number of years including a percentage rate of interest to be paid.

If you had a prior year or current year installment sale please provide the following items: (the interest income should be reported on Page 8)

Description of property	Date acquired MM-DD-YY	Date Sold MM-DD-YY	Sales Price	Purchase price	Principal payments received

CAPITAL GAINS (continued)

Sale of Home

- If you sold your private residence in 2004 and you occupied that residence for 2 out of the last 5 years, then up to \$250,000 (per person) of the gain from sale can be excluded from taxation.
- If your private residence is in a foreign country, you also need to consider the effects of paying off your foreign mortgage. Under US tax law, a foreign mortgage is treated as engaging in foreign currency trading.
- If you rented out your private residence for not more than 3 out of the last 5 years, due to depreciation expenses taken, a portion of the gain on the sale of your residence will be taxed.
- If you have not occupied your private residence for at least 2 out of the last 5 years, or if you are selling a rental property, it is likely you will have to report the entire gain from sale on your tax return.

Based on the above explanations, please provide the following information:

Description of Property:

Purchase Date	
Purchase price (basis)	
Purchase expenses	
Cost of improvements made (includes new appliances, new roof, new windows, etc)	
Date of Sale	
Sales Price	
Costs of sale:	
Principal of foreign mortgage at purchase	
Principal of foreign mortgage at sale	

If you have sold a previous residence before May 6, 1997 with a gain from that sale, which was rolled over to adjust the basis of the above private residence sold above, please provide the form reporting the sale from your tax return in the year of the previous sale.

Is the above sale a rental property	
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RENTAL PROPERTY

For a rental property in the NL, please also provide a copy of the mortgage statement and the WOZ value.

Kind of Property	
Property address	
Percentage of ownership	
Did you materially participate in decisions regarding this property	
Start date of rental activity (MM-DD-YY)	
How many months was the property rented	

If this is a vacation rental please provide the information below:

# of days rented at fair market value	
# of days used personally	
# of days owned	

Rental Income is rent, expenses paid by the tenant on your behalf, non-refundable deposit, tenant reimbursing you for costs.

Rental Income	
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Expenses of Rental Property

Advertising	
Association Dues	
Auto and travel	
Cleaning and Maintenance	
Commissions	
Gardening	
Insurance	
Legal and professional fees	
Licenses and permits	
Management fees	
Mortgage Interest (100%)	
Painting and decorating	
Pest Control	
Plumbing and Electrical	
Repairs	
Real Estate Taxes (100%)	
Supplies	
Telephone	
Utilities	

RENTAL PROPERTY (continued)

Any Other expenses:

Description of Expense	Amount

If the mortgage interest paid to a foreign bank or a private person, please provide the name, address, and US identification number if applicable.

If this property is in the Netherlands, please provide the amount still outstanding on your mortgage. .

Depreciation – Each year the property is rented you are required to deduct depreciation expense. In order to calculate the correct amount of depreciation, please provide the information below.

Date property was purchased (MM-DD-YY)	
Original Purchase price	
Cost of purchase, real estate agent fees, etc	
What percentage of the purchase price would you attribute to the value of the land?	
If rented in previous years, total depreciation amount up to tax year 2003	
Depreciation method used until now if known	

Also please provide information of any improvements made to the property, such as a new roof, new appliances, paving the driveway, etc.

Description of Improvement	Date improvement made	Cost of Improvement

OTHER INCOME

On this page you will find questions regarding other miscellaneous income items.

Royalty Income, such as from patents	
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Income from Partnerships and S-corporations – Due to the variety of income items that can be reported on a Schedule K-1, please provide a copy of the Schedule K-1 to the contact address listed below.

IRA and Pension distributions reported on Form 1099-R – If tax was withheld, please send the original form to the contact address listed below. Otherwise, please complete the following information:

Name of payer	
Type of distribution, IRA or Pension	
Total amount of distribution	
Taxable amount of distribution	
Code of distribution, determines if a penalty is due	

Foreign pension plans – Contributions made by your employer in 2004 as well as pre-tax contributions made by you, should be reported as income on your US tax return. The benefit is that you report the income now, when you may be able to apply the foreign earned income exclusion or foreign tax credits against the income. You should also be reporting the income that the pension is earning every year as foreign interest or dividend income. Please provide the amounts relating to your foreign pension plan for 2004.

Pension plan name and Income type	Amount

OTHER INCOME (continued)

Type of income	Income amount	Federal Tax withheld	State Tax withheld
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Social security benefits			
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Unemployment compensation			
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Alimony received			
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State tax refund received in 2004	
Year the refund relates to	

If you used itemized deductions the year of the state tax refund, please provide a copy of your Schedule A from that year.

Any other income not listed in this questionnaire?

Description of income	Amount

ADJUSTMENTS TO INCOME

IRA contributions – Until April 15, 2005 you can still make an IRA contribution for tax year 2004. The maximum total contribution that can be made in this year is \$3,000, or \$3,500 if you are 50 or older.

Please provide the amounts below made by the taxpayer

Total Regular IRA contribution for 2004	
Total Roth IRA contribution for 2004	

Please provide the amounts below made by the spouse

Total Regular IRA contribution for 2004	
Total Roth IRA contribution for 2004	

If you have your own business, you can also contribute to a Self-employed retirement plan or Keogh. Your maximum contribution to a SEP or Keogh is dependent on your net income from your business. Please let me know if you would like me to calculate this amount for you.

Other adjustments to income:

Self employed health insurance	
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Student loan interest per 1098-E	
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Tuition expenses	
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Alimony amount paid	
Recipients First name	
Recipients Last name	
Recipients social security number	

Moving expenses – deductible if move was due to change in location of your job

Miles from old home to new work		Lodging and travel expenses	
Miles from old home to old work		Parking fees and tolls	
Transportation and storage expenses		Gas and oil expenses	
Miles driven		Other expenses	

ITEMIZED DEDUCTIONS

If the total deductions provided on the next 2 pages, is greater than your standard deduction, you may receive a tax benefit for the actual expenses you incurred. The standard deductions for 2004 are as follows:

Married Filing Joint	\$9,700	Married Filing Separate	\$4,850
Single	\$4,850	Head of Household	\$7,150

Medical and Dental Expenses – Deductible expenses include expenses for you and any of your dependents for the diagnosis, cure, treatment or prevention of disease, transportation and lodging costs (not to exceed \$50 per person per night) for medical care, long-term care service, medical insurance costs, birth control pills, psychiatric treatment, in vitro fertility enhancement including surgery, donor agency costs including donated eggs, testing and legal expenses, vision laser surgery, reconstructive cosmetic surgery, weight loss program to relieve disease, smoking cessation programs and prescription drugs to relieve nicotine symptoms. Not deductible are meals, marriage counseling, elective cosmetic surgery, over-the counter smoking cessation gums or patches, amounts reimbursed by your insurance company. It is important that you keep records of your expenses in case of an IRS audit.

Total Medical and dental costs	
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Taxes Paid – Your US Federal, state, and foreign income tax withholdings should be reported on Page 3. Please report your real estate taxes, personal property taxes and other taxes such as occupancy tax here.

Type of Tax	Amount

Interest Paid

Mortgage interest paid to a US bank	
Other mortgage interest	
Points (commission to bank)	
Investment interest paid to broker	

If the mortgage interest paid is to a foreign bank or a private person, please provide the name, address, and US identification number if applicable.

ITEMIZED DEDUCTIONS (continued)

Deductible charitable contributions – Charitable contributions made to the US, state or local government for public purposes. Contributions made to qualified charities organized in the US (or possession of the US), a cemetery company, organization of war veterans, a domestic fraternal society or organization operating under the lodge system for religious, charitable, scientific, literary or educational purposes or prevention of cruelty to children or animals.

Cash charitable contributions

Name of Charity	Cash amount contributed

Number of charitable miles driven	
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Volunteer out-of-pocket expenses	Amount

Non-cash contributions – For each donation please provide the following

Name of Charity	
Address	
Donated Property	
Date of contribution	
Date acquired	
How acquired *	
Cost or basis	
FMV	
Method used to determine FMV **	

* How property was acquired – purchase, gift, inheritance, exchange.

** Method to determine FMV – appraisal, thrift shop value, catalog, comparable sales

ITEMIZED DEDUCTIONS (continued)

Casualty and Theft losses – Please describe casualty or theft including the value of the loss to you net of amounts reimbursed from insurance company. Please also provide date event occurred.

Other miscellaneous deductions – in order to deduct a portion of these expenses your total costs must be greater than 2% of your adjusted gross income (income after the foreign earned income exclusion and IRA contributions). Consider this before collecting all of your expenses together.

Business use of private vehicle – You can also provide all miles in Kilometers

Date vehicle was put in service	
Total miles driven in 2004	
Business miles driven in 2004	
Average daily commuting roundtrip in miles	
Gasoline, oil, repairs, insurance	
Vehicle rentals	
Value of private vehicle used for business	
Do you or your spouse have a vehicle for personal use	
Was this vehicle available for personal use after hours	

Other US tax deductions

Tax preparation fees paid in 2004	
Investment expense, safe deposit box, etc.	
Professional dues and subscriptions	
Legal fees for protection of income	
Gambling losses net of winnings	

Unreimbursed employee expenses

Parking fees, tolls, transportation with car, bus, train	
Travel incl. Lodging, airplane, car rental	
Meals and entertainment	

ITEMIZED DEDUCTIONS (continued)

Business Use of Home

Is the business use for your own business or employer	
Business use area in square meters or feet	
Total area of home	
Total mortgage interest (even if already mentioned)	
Total rent (if your home is not owned by you)	
Total real estate taxes (even if already mentioned)	
Total Insurance	
Repairs and maintenance attributable to home office	
Total utilities	

Special Dutch tax deductions

Yes / No

Did you or your partner have study costs more than Euro 500 in 2004?	
Have you made payments to an ex-husband/wife?	
Have you paid child support to your children that do not live with you?	
Have you made gifts / donations?	
Did you have costs for professional childcare?	

For the above tax deductions, send documents showing proof of payment, such as bank statements or contract. Also, if you received an allowance from your employer for any of the above expenses, please provide this information as well.

Any other expenses that may be deductible, please describe:

TAX CREDITS

Dependent care - In order to claim a credit for dependent care expenses, the care provided must have been to enable you to either work or go to school.

Dependent care expenses incurred (not paid) in 2004	
Employer provided benefits forfeited in 2004	
For which dependents was the care provided	
Name of care provider, person or organization	
Address of care provider	
US Tax identification number if applicable	
Amount paid to care provider in 2004	

Education credits – qualifying education expenses include expenses for you, your spouse or dependent enrolled in an accredited postsecondary institution.

For whom are the expenses incurred	
Qualified tuition and fees paid	

Adoption credit – Please provide description of costs and amounts paid in 2004 for the adoption of an eligible child (must be under 18 years old, or be physically or mentally incapable of caring for himself or herself). The adoption credit or exclusion cannot be taken for a child who is not a United States citizen or resident unless the adoption becomes final.

When do you expect the adoption to become final	

Elderly or Permanently Disabled – In order to claim this credit you must be 65 years of age before December 31, 2006 or under 65 retired on disability or permanently and totally disabled. Does this apply to you? If disabled you must have certified letter from your physician.

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Foreign Tax Credit – This credit will be automatically calculated based on the information provided under wages and under interest and dividends.

GENERAL QUESTIONS

Documents needed to complete your US tax return

- For first time clients of Solutions 4 Expats, please provide a copy of the last tax returns filed.
- Please provide your original W-2, as well as any 1099's showing US taxes withheld.
- Please provide a copy of your foreign salary statement, Jaaropgaaf and December 2004 payslip.
- Please provide a copy of any Dutch tax assessments received in 2004.
- Please provide a copy of any K-1's.
- If you were granted or exercised stock options, please provide a copy of the grant and exercise statements you received from your employer or broker.

US Estimated Tax Payments for 2004

Quarter 1 2004 due April 15, 2004	
Quarter 2 2004 due June 15 2004	
Quarter 3 2004 due September 15 2004	
Quarter 4 2004 due January 15, 2005	
Did you apply your refund from 2003 to 2004, amount?	
Would you like Estimated Tax Vouchers for 2005?	

Please answer the following questions for your US tax return:

If you have a US refund, would you like the IRS to direct deposit it to your bank account	
- If yes, please provide bank account number	
- Also please provide Routing Number (9 digits)	
- Is this a checking or saving account	
Would you and your spouse like to allocate \$3 to the Presidential Election Campaign Fund	
Have you made a gift to an individual or trust greater than \$11,000	
Did you receive a distribution or were grantor of a foreign trust	
Have you been audited before by the IRS or a state	
Will you allow the IRS to directly discuss your tax return with me (recommended, in order to be able to ask the status, if refund is delayed, or to resolve any questions with the IRS directly through the IRS hotline)	
Have you read and agree with the Service Level Agreement?	

GENERAL QUESTIONS

Documents needed to complete your Dutch tax return

- Copy of your identity paper, for example passport or residence permit for you, your partner and any children.
- Copy of your 30% ruling statement, if applicable.
- If you received the Dutch tax forms for your 2004 return and received the "M" form packet.
- If applicable, copy of your 2003 Dutch tax return
- If applicable, your 2002, 2003 and 2004 provisional tax assessments
- If you own a home in NL, provide a copy of your WOZ statement as well as the year end statement from you mortgage bank.
- If you purchased a home in NL in 2004, please provide the following documents: statement of account from the notary, invoice showing cost to create the valuation report, and insurance policy for the mortgage.
- If you sold a property in NL during 2003 or 2004, please provide a copy of the statement from the notary.
- 2003 and 2004 year end statements of your bank accounts and investments.
- Bank documents showing Dutch dividend tax paid.
- Copies of any Dutch pension or life insurance policies.

Please answer the following questions for your Dutch tax return:

Have you read and agree with the Terms and Conditions?	
Please provide your Dutch bank account number for the depositing of your Dutch tax refund	
Have you received your Dutch tax forms?	
Has your partner received the Dutch tax forms?	
What is the deadline mentioned on the tax forms?	
Did you file a 2003 Dutch tax return?	
Did you receive social security payments or unemployment?	
If you own property in NL, when did you move into it?	
Did you sell a property in NL during 2003 or 2004?	

Any additional items or comments:

SOLUTIONS 4 EXPATS

SERVICE LEVEL AGREEMENT

Dear Valued Client,

The purpose of this letter is to provide you with an understanding of the services you can expect from Solutions 4 Expats as well as an explanation of your responsibilities to ensure the filing of a correct US tax return.

Services you can expect with the preparation of your US tax return:

1. A US tax questionnaire tailored to the needs of expatriates, either paper or downloadable version,
2. A fee quote in writing, either e-mail or letter, before the start of any US tax services,
3. Clear and concise responses to your questions within 2 working days,
4. Delivery of your tax return to you for filing with the IRS within 30 days of having received complete information, an earlier date can be agreed on if necessary,
5. Option of e-filing your tax return through Solutions 4 Expats,
6. Free newsletters regarding US tax laws through Solutions 4 Expats website.

Your responsibilities:

As a US citizen, the tax laws require you to report all of your income from worldwide sources. The US has special tax laws that in most cases protect you from double taxation. In the cases that you are not protected from double taxation either through the US tax laws or through the tax treaties, proper tax planning can help reduce your risk. Your US tax return will be prepared based on the information you provide.

Should you have any questions regarding US tax return or advice services, please contact me at the contact information below.

I look forward to hearing from you.

Yours Sincerely,

Constanze Woelfle

EXPATAX

TERMS AND CONDITIONS

Dear Valued Client,

Expatax will prepare your Dutch tax return and/or other professional work as you shall direct from time to time during the life of this agreement.

The steps for exchanging information, providing finished product and payment terms are mentioned below.

- Complete this questionnaire.
- Send this questionnaire together with copies of the required documents to one of the offices listed on the bottom of each page. You can also make an appointment for a personal meeting (in that case, send us the page with your personal details).
- Send us a copy of your identity paper, for example passport or residence permit. Based on new rules as of June 1st 2003 every tax advisor or accountant must identify the client before any work is done.
- If necessary we will arrange a time extension for the tax return. We can use a special ruling with the tax office which allows us to get a time extension for every income tax return until March 1st of the next year. For the tax return for 2004 this will then be March 1st 2006.
- We will prepare your tax return based on the information provided by you. The more information you provide (even if you are not sure if it is relevant) the sooner we can complete your tax return.
- The tax return will be sent to you. You and your partner (if necessary) sign the tax return and then send it to the appropriate tax office. You will also receive a copy of the tax return together with a fiscal report or tax calculation for your own administration.
- After we have sent you the tax return we will send you our invoice.

SPECIFIC TERMS - In the case of compliance engagements (including tax preparation services), you agree to provide us with complete and adequate information as required by law on a timely basis. We will rely on your source documents and other third party source documents in determining the tax and character and treatment of a given transaction. You represent there is adequate substantiation to support deductions for any expenses claimed on this return. We prepare tax returns with the objective of having our clients pay the least possible tax while complying with the law.

We will file extensions as we judge necessary to avoid any reasonable chance of failing to comply with filing deadlines should information needed to complete a return not be received by us with adequate (in our sole judgment) time for careful preparation. Fees for return preparations are based on complexity, i.e. which

forms are necessary. In exceptionally complex returns (not foreseen for this engagement), additional required time and professional risk factors may be charged for, but prior notice must first be given to you by us, before actually incurring such work.

GENERAL TERMS - All work is performed on a best efforts basis, with no guarantee of outcome. We accept no responsibility for any inability or failure to spot any given problem before its occurrence, nor do we assume any financial obligation to you as a result of any future outcome arising from this engagement. Performance of all of the above services is predicated on timely receipt from you of adequate source documentation, via electronic or physical means, as needed. We will rely solely on your source documents and other third-party source documents furnished by you, and will not generally verify, inquire, analyze, or otherwise check on the accuracy or reasonableness of such information. We will however notify you if questions arise about the rightness of documents you provided.

Tax return preparation fees referred to above are based on the assumption that the client supplies schedules and expense category totals necessary to enable us to prepare the return. Additional work we perform to supply necessary totals or schedules not supplied by client will be billed at our hourly fee in effect at that time. We will notify you in advance of performing such work. See our fee schedule on the website www.expatax.nl. By submitting this questionnaire you confirm that you accept our fee schedule.

In all types of work, expenses for personal meetings, copy, fax, long-distance, overnight shipping or any other expenses incurred by us directly related to the engagement will or can be additionally billed. Balances owing for over 30 days can be subject to the legal interest rate per month at that time and a possible re-billing fee.

All parties to this agreement both recognize that e-mail is not to be considered as legally confidential and agree to hold harmless each other for any breaches of confidentiality arising from the use of e-mail in any way pertaining to this engagement.

Application of ever-changing tax law and accounting regulation is an area of uncertainty. While we will provide our best efforts to help you retain the most advantageous possible tax position, our liability for breach of contract or negligence shall be limited to the fees which we have billed for our services.

Yours sincerely,

Arjan Enneman and Bart van Meijl