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## TAX ORGANIZER FOR TAX YEAR 2017

(Also, generally applicable to prior years)

This tax organizer is designed for Americans living abroad to help you collect and report the information needed to prepare your 2017 income tax return. If you live in the USA please contact me for a more extensive organizer.

Please refer to your last year's tax return for schedules of interest and dividend income, business, and rent income and expenses to remind you of various other income and deductions.

**When sending information to me, please remember that I do not need or want original documents; copies or scans are sufficient.**

### CHECKLIST OF INFORMATION TO SEND

- A readable copy of your wage statements

(gensens) kyuyo shotoku gensen choushuuhyou (給与所得源泉徴収票), and other income information such as Forms 1099 for interest, dividends, stock transactions, etc.

- A copy of your 2017 (Heisei 29) Japanese income tax return (shotokuzei kakutei shinkokusho) (所得税の確定申告書 if you filed one.
- If your total wages are over Yen 11 million, a copy of your local city and

prefecture tax statement 納税証明書 (nozei shomeisho) from your City or Ward

office or 市民税 府 (or 県) 民税 特別 徴収税額 の通知書, (shiminzei fu (or ken) minzei tokubetsu choushuu zeigaku no tsuchisho), which is a long narrow form from your employer). Your most recent one may be for Heisei 29 as local taxes are one year behind in Japan.

- Amounts of interest credited to your Japanese bank accounts
- The days you were physically present in the US for any purpose:

Date arrived in US-----Date departed US-----Business days\*-----Other days

\* Please add a brief explanation of your business days. US business days may result in an allocation of your wages to US source income and increase your US tax.

- If your wages are over Yen 11 million and your housing expenses exceed about Yen 1.5 million, please provide your total housing costs. Housing costs include rent, parking near your home, apartment insurance, repairs, nonrefundable deposits paid in 2017, forfeited deposits and utilities (except telephone, internet).

This housing exclusion is generally not available if you own your home because mortgage interest and property taxes are itemized deduction and cannot be used for this exclusion.

- If you are a new client, a copy of your prior year tax return, if available

#### TAX ORGANIZER- GENERAL QUESTIONS

1. Did you receive any US tax refund payment during 2017? Please provide approximate date and amount.
2. Please review your last year's tax return for changes in marital status, dependents, address, etc.
3. What is your visa length/status?
4. Do you have children under 18 years old with investment income over \$2,000?

5. Did you receive payments from a pension plan in 2017?
6. Did you make an IRA contribution for 2017?
7. Did you receive housing or other benefits from your employer that are not included in your wages? If yes, please provide amount and description.
8. Did you sell any real estate in 2017?
9. Did you purchase any real estate in 2017?
10. Did you sell any stock or other investments in 2017?
11. Did you incur any casualties or thefts in 2017?
12. Did the IRS change your return for any prior year? (answer no if we have already discussed the matter). If yes, please send me a copy of their report.
13. Do you own your own home or any other real estate here in Japan?
14. Did you discover any errors in your 2016 return, after mailing it, for which we should file an amended return?
15. Did you make any estimate payments on your 2017 taxes? Please list dates and amounts.
16. If you are deducting any business travel and entertainment expenses, do you have adequate records to support 1. Amount 2. time and place 3. Date 4. business purpose 5. description of gift(s) 6. business relationship of recipient?
17. Did you pay tuition to a US educational institution for yourself or any dependents in 2017?  
Please provide information.

18. FBAR reporting separately to Detroit

Did you have over \$10,000 aggregate value in all foreign bank and investment accounts at any time in 2017? This is FBAR (Foreign Bank Account Reporting)

You should see my Newsletter about how to report these electronically yourself. The IRS is no longer accepting paper filing.

19. FATCA reporting in your US tax return

Filing single or head of household: Did you have combined foreign financial assets of more than \$200,000 at the end of the year or \$300,000 at any time during the year?

Filing a joint: Did you have combined foreign financial assets of more than \$400,000 at the end of the year or \$600,000 at any time during the year?

Living in the USA: The thresholds are lower, please contact me

“Foreign financial assets” include all financial accounts in foreign (including Japan) institutions, stocks and other securities issued by a foreign entity, ownership interest in any foreign entity, and any financial instrument issued by a foreign entity.

If you meet these thresholds, I will need:

Name and address of all banks and financial institutions

Account numbers and highest balance in 2017

Amount of interest, dividends or gains in 2017

20. If you lived in the US for part of 2017, did you have health insurance under the Affordable Care Act? Please provide details by month for you and each dependent.