

## Expatriate Foreign Earned Income Exclusion Worksheet

Please use this worksheet to give us your foreign earned income information for preparation of your tax returns.

There are two versions of this worksheet; a **non-fillable PDF** (what you are viewing now) and an online digital form. If you feel like safely and securely submitting this information via our website, please use this redirect link-

[wcginc.com/640](http://wcginc.com/640)

If you want to use the non-fillable PDF, please download, complete and securely upload the PDF to your client portal. Please do not email this worksheet since it contains sensitive information. You can access your client portal here-

[wcginc.com/portal](http://wcginc.com/portal)

### Worksheets Available

Here is a list of our worksheets. As mentioned before, you do not have to replicate data that is available elsewhere. For example, mortgage interest and real estate taxes reported on Form 1098 do not need to be entered again with our worksheets. Let's keep life simple and easy for you; that's why you hired us.

Contact Info	Used for basic contact information	<a href="http://wcginc.com/610">wcginc.com/610</a>
Dependents	Used for dependents and dependent care	<a href="http://wcginc.com/612">wcginc.com/612</a>
Deductions	Used for moving, medical, local taxes, home, charity, IRA	<a href="http://wcginc.com/615">wcginc.com/615</a>
Education	Used for education expenses, student loans, 529	<a href="http://wcginc.com/617">wcginc.com/617</a>
Business Set Up	Used for all businesses to detail set up information	<a href="http://wcginc.com/620">wcginc.com/620</a>
Business Ops, Fin. Data	Used for all businesses to report income and expenses	<a href="http://wcginc.com/621">wcginc.com/621</a>
Home Office	Used for home office deductions	<a href="http://wcginc.com/623">wcginc.com/623</a>
Auto Expenses	Used for actual expenses and mileage information	<a href="http://wcginc.com/625">wcginc.com/625</a>
Accountable Plan	Used for business owners to reimburse for mixed use expenses	<a href="http://wcginc.com/628">wcginc.com/628</a>
Rental Property	Used for rental property income and expenses	<a href="http://wcginc.com/630">wcginc.com/630</a>
Property Sale	Used for reporting real estate sales, home and rental	<a href="http://wcginc.com/637">wcginc.com/637</a>
Expatriate ( <b>this one</b> )	Used for expatriates to report foreign income, dates	<a href="http://wcginc.com/640">wcginc.com/640</a>
Annual Questionnaire	Used for tax questions including retirement contributions	<a href="http://wcginc.com/690">wcginc.com/690</a>

**Basic Info**

Name \_\_\_\_\_

Country of Citizenship \_\_\_\_\_

Foreign Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Permanent US Address \_\_\_\_\_

\_\_\_\_\_

Email \_\_\_\_\_

Skype \_\_\_\_\_ Telephone \_\_\_\_\_

Other Video, Chat Service Handle \_\_\_\_\_

Spouse Name (if applicable) \_\_\_\_\_

Tax Year \_\_\_\_\_ Date Worksheet Completed \_\_\_\_\_

Is this an update to a previously submitted worksheet?      Yes      No

**Stateside Information**

State of Prior Residence \_\_\_\_\_

Have you surrendered your driver's license?      Yes      No

Have you surrendered your auto registrations / license plate tags?      Yes      No

Have you changed your voter registration?      Yes      No

Friend, Family Contact \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Email \_\_\_\_\_ Telephone \_\_\_\_\_

Getting correspondence from the IRS is important. Using WCG as your registered agent for receiving mail from the IRS and any state taxing agency (if applicable) is a great way to stay ahead of any problems. We scan all correspondence for you, upload it to your client portal and alert you to any actions that need to be taken. Our annual fee is \$100 and can be added to your tax return fee- just let us know.

**Please let us know which address to use for IRS mailings and correspondence.**

Permanent U.S. Address                      Foreign Address                      Friend/Family Address                      WCG

**Income Information**

Name of Employer \_\_\_\_\_

Emp. Foreign Address \_\_\_\_\_

Employer U.S. Address \_\_\_\_\_

What entity type is your employer?

Foreign Entity                      U.S. Entity                      Self                      Other \_\_\_\_\_

Your Occupation \_\_\_\_\_

Wages, Salary \_\_\_\_\_ **(only list income earned while in a foreign country)**

Housing Allowance \_\_\_\_\_

Meals Allowance \_\_\_\_\_

Car, Travel Allowance \_\_\_\_\_

For the currency question below, please tell us the currency that is used to pay you. Currency conversions to USD can be problematic for floating currencies- at times it is better to use the average and at times it is better to use the spot rate at 12/31. The IRS also has a table. We will discuss the conversion of currency with you to optimize your tax position.

Also, please provide the foreign taxes you have paid. Certain countries have a fiscal tax year that is different than the United States calendar tax year. At times you need to wait to file your U.S. tax return until after your host country tax return- we understand. If that is the case, you can enter TBD (to be determined) in the text box below for foreign taxes paid.

Income Currency \_\_\_\_\_

Foreign Income Taxes Paid \_\_\_\_\_ **(do not include social insurance / programs taxes)**

Did you have any other foreign income? Please explain below-

### Exclusion Testing

Did you return to the United States for business purposes, and earn income while you were here? For example, you are an employee of a U.S. defense contractor and you are working in Saudi Arabia. The company sends you back to the United States for two weeks of training. The portion of the salary paid to you while you were in the U.S. cannot be excluded with the foreign earned income exclusion since it was earned in the U.S. If this applies to you, please explain below-

What date did you leave the United States? \_\_\_\_\_

What date did you return to the United States? \_\_\_\_\_ (or NA if still abroad)

During the tax year, did you return to the United States for temporary trips? If so, please provide dates-

During the tax year, how many days were you in the United States? \_\_\_\_\_

Please list your tax homes (physical locations where you earned income) and the dates established during the tax year below-

Principal Country of Employment \_\_\_\_\_

Principal City of Employment \_\_\_\_\_ (used to determine high cost adjustment)

What type of visa did you use to enter the foreign country? \_\_\_\_\_

Did you make any statements to authorities stating you were not a resident?      Yes      No

Did you pay foreign taxes or were you subjected to foreign taxation?      Yes      No

Have you filed a U.S. tax return claiming the foreign earned income exclusion in the past? If so, please explain which tax years, and which test you used to qualify (physical presence, bona fide residency) unless WCG prepared them-

**Housing, Property Information**

Did you receive any reimbursements for your living expenses? If so, please describe below-

What type of foreign housing did you have?      Purchased      Rented      Employer Furnished

Did any of your family live with you during your time abroad? If so, please detail who and the dates below-

Do you own property in the United States? If so, please detail who lived there and the dates below-

**Foreign Bank Accounts Reporting (FBAR) and Foreign Account Tax Compliance Act (FATCA)**

Did you have signature authority for or an ownership interest in any foreign bank or investment accounts, the aggregate value of which was \$10,000 USD or greater on any day during the year? If so, please explain-

Did you have an ownership interest in specified foreign financial assets, the aggregate value of which exceeded \$50,000 USD on any day during the year? If so, please explain-

There are exclusions and limitations to all this FBAR, FinCEN and FATCA stuff, and we know this is a pain, but the penalty for non-compliance is severe. It is doubtful that gun runners would take the time to file a U.S. tax return, but at the same time please explain your bank account holdings and associated balances below-

Are you required to contribute to Australia's superannuation system?      Yes      No

### **Additional Filing Requirements**

#### **Form 3520**

Were you the responsible party for overseeing and reporting reportable events on a foreign trust?  
Have you directly or indirectly received a foreign trust distribution or you held qualified obligations with a related foreign trust?

Are you considered to own a foreign trust or any portion of a foreign trust?

During the current tax year, did you receive more than \$100,000 that you treated as gifts or bequests from a nonresident alien or a foreign estate?

During the current tax year, did you receive more than \$16,388 from foreign corporations or foreign partnerships (including foreign persons related to such foreign corporations or foreign partnerships) that you treated as gifts?

On Form 3520 matters above, have you answered Yes to at least one question? If so, please provide more details for Form 3520 compliance-

**Form 5471**

Certain U.S. citizens and residents who are officers, directors, or shareholders in certain foreign corporations file Form 5471 and schedules to satisfy the reporting requirements of sections 6038 and 6046, and the related regulations.

On Form 5471 matters, do you own more than 10% (vote or value) of a foreign corporation? If so, please provide more details for Form 5471 compliance-

**Miscellaneous**

Any other information that might be pertinent to your foreign earned income exclusion?

# Disclosure

I(We) verify that the information provided in this **Expat and Foreign Earned Income Worksheet** is accurate and complete. I(We) understand it is my(our) responsibility to include any and all information concerning income, deductions and other information necessary for the preparation of my (our) tax returns.

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

Printed Name \_\_\_\_\_

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

Printed Name \_\_\_\_\_

Please call or email us anytime with your questions and concerns. Thank you in advance, and we look forward to working with you!

WCG