

SOLUTIONS 4 EXPATS

2009 US TAX QUESTIONNAIRE

IMPORTANT - PLEASE READ - In order to complete your US 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.

By completing this questionnaire:

- You are agreeing to the Service Level Agreement as mentioned on the website www.Solutions4Expats.com and included on the next page of this questionnaire.
- You also agree to the Terms & Conditions which are located on the website under US Tax Services as well as deposited with the Amsterdam Chamber of Commerce.
- You are stating that, based on your knowledge, the information provided is correct and complete. Solutions 4 Expats cannot be held liable for the correctness and completeness of the information provided.
- You accept the fee quote that has been provided by Solutions 4 Expats BV.

How to complete this questionnaire:

1. If you have adobe acrobat any version, even the free "reader" version you can complete this questionnaire electronically. Please save the tax questionnaire as "mylastname2009". You can then send the file to the following address: info@Solutions4expats.com. You can also save it on a disk and send it to the address listed at the bottom of every page.
2. You can of course also print out this questionnaire and complete it by hand and mail it to the address below or send by fax. We don't mind!

You will receive confirmation within 24 hours of receipt.

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 BV 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 5 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 BV,
6. Information regarding US tax laws.

Your responsibilities:

As a US citizen, the tax laws require you to report your income and expenses 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

BASIC INFORMATION

Please provide your personal information needed for the tax return.

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

Please provide us with the following 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 address:	
Filing address:	

FILING STATUS

Which US Filing Status do you expect to use for 2009?

Single	
Married Filing Joint	
Married Filing Separate	
Head of Household	
Qualifying Widower	

Is this the same filing status you used for 2008? 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			
What is the relationship of the dependent to you			
Does the child live with you			
Date of Birth			

Child's Income – If your children are age 18 or older at January 1, 2010 and have income, a separate tax return will need to be filed for them. However, if your children are younger than 18 at January 1, 2010 and have only interest or dividend income less than **\$9,500**, 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.

Did any of your children have income? If yes, please provide a copy of the following documents:

1. Forms 1099 reporting interest, dividends and stock sales
2. Year end bank statements for foreign bank accounts
3. Jaaropgaaf or W-2's reporting compensation income
4. Any other documents reporting their income

GENERAL QUESTIONS

Have you made any US Estimated Tax Payments for 2009? If yes, please provide the amounts paid below.

Quarter 1 2009 due April 15, 2009	
Quarter 2 2009 due June 15, 2009	
Quarter 3 2009 due September 15, 2009	
Quarter 4 2009 due January 15, 2010	
Did you apply your refund from 2008 to 2009, amount?	
Would you like Estimated Tax Vouchers for 2009?	

GENERAL QUESTIONS (continued)

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 the name of the bank	
- Also please provide the 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 \$12,000	
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?	

DOCUMENTS NEEDED FOR THE COMPLETION OF YOUR US TAX RETURN

Check the box if it applies to you and provide the documents and information requested.

First time clients – Please provide a copy of your 2008 US tax return.

Copy of Passport – Please provide a copy of your passport, required under Dutch law for identification purposes.

Employment income - Please provide a copy of your Jaaropgaaf and/or W-2 and your December 2009 pay slip.

Dutch 30% ruling - If this is your first tax return through Solutions 4 Expats, please provide a copy of your Dutch 30% ruling letter.

Company Car - Please provide the list price when it was new _____.

Interest and Dividends – Please provide a copy of the US forms 1099 (year end tax information summaries) and / or the year end statements from any foreign bank accounts that reports the investment income earned.

**DOCUMENTS NEEDED FOR THE COMPLETION OF YOUR US TAX RETURN
(continued)**

Capital Gains and Losses from stock sales – Please provide the Form 1099 or similar document which is reporting the stock sales. Often brokerage firms will provide a statement with the purchase prices of the stocks sold. If this is not the case, please provide the purchase date and purchase price information either in an email or separate document.

Stock Options - Did you have any employee stock options granted or exercised in 2009? If yes, please provide a copy of the statement of grant or exercise. If exercised in 2009, 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.

Copy of 2009 Dutch tax return – In most cases we will need a copy of the 2009 Dutch tax return with the tax calculation. If you do not have this yet, you can either instruct your Dutch advisor to provide us with a copy when it is completed, or send it to us directly. If we are able to complete your tax return without this information, then we will do so.

Royalty Income – Please provide a copy of the 1099 Miscellaneous form that is reporting the income, or if the royalties are from foreign sources, please provide the name of the payor and the amount paid to you in 2009.

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.

IRA and Pension distributions reported on Form 1099-R – Please provide a copy of the 1099-R.

Social Security Benefits – Please provide a copy of form SSA-1042S.

Unemployment compensation – Please provide a copy of the US or foreign form reporting your gross unemployment compensation received.

Alimony received – Please provide the amount of alimony received in 2009 here _____.

State tax refund – Please provide a copy of the form 1099-G reporting your state income tax refund received in 2009. If Solutions 4 Expats has been preparing your returns, we will already have the information, however it is always good to review what the state reports.

Any other income not listed in this questionnaire?

Description of income	Amount

SPECIAL FOREIGN REPORTING REQUIREMENTS

FOREIGN PENSION PLANS – Contributions made by your employer in 2009 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 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 2009.

Pension plan name and Income type	Amount

INVESTMENT IN FOREIGN MUTUAL FUNDS – The reporting of your investments in foreign mutual funds has special US tax rules. You may have foreign mutual fund investments attached to your Dutch mortgage if you have a “Belegging” mortgage. As a result of the reporting requirements, the following information is required:

- Statement reporting the year end value in your investments,
- Statement reporting any dividends paid to you or reinvested in the fund,
- The amount of lump sum investment you have made,
- The amount of any monthly payments you make,
- The date that you started the investment.

FOREIGN BANK ACCOUNT REPORT (FBAR) - You need to file a separate form with the US Department of the Treasury if the total value in your foreign bank account(s) exceeded \$10,000 at any time during the year. Also consider any foreign bank accounts where you have signatory rights, such as for your employer if you are a General Manager or CEO, or the owner of your own BV. Since this form has drastically changed as of 01/01/08 you will be contacted separately regarding the completion and the filing of the form which is due June 30, 2010.

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) _____

Expected assignment end date (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		Rented Room	
Rented house or apt		Quarters provided by employer	

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 \$91,400, it is possible to take a foreign housing exclusion. This exclusion is based on your total foreign housing costs per the items listed below. Note, if your earned income is already below the 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 only. If you are having your Dutch tax return prepared by Total Compliance & Outsource BV and you have the Dutch 30% ruling, then please complete the Travel Calendar 2009.xls that can be downloaded from the Solutions 4 Expats website under US Tax.

US Travel Calendar - Please provide your travel to the US in 2009 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

SELF EMPLOYMENT OR FREELANCE BUSINESS INCOME & EXPENSES

Please provide the detail information below. **Important**, we prefer if you provide a copy of the summary of income & expenses from your account administration or from the Dutch income tax return. In that case you do not need to complete all of the income and expense items below.

Business Name	
Dutch BV or Eenmanszaak	
Business address if different	
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:

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

**SELF EMPLOYMENT OR FREELANCE BUSINESS INCOME & EXPENSES
(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	

RENTAL PROPERTY

For a rental property in the NL, please also provide a copy of the mortgage statement and the purchase summary from the notary.

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	

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 2008	
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

RENTAL PROPERTY (continued)

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	

Any Other expenses:

SALE OF REAL ESTATE PROPERTY (HOME)

If you have sold a rental property, please provide the information requested below, as well as the closing statement from the US title company or Dutch notary for both the purchase and sale of the property.

- If you sold your private residence in 2009 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, 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 (ie new appliances, roof, 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.

ADJUSTMENTS TO INCOME

IRA contributions – Until April 15, 2010 you can still make an IRA contribution for tax year 2009. The maximum total contribution that can be made in this year is \$5,000, or \$6,000 if you are 50 or older.

Please provide the amounts contributed	Amount	Taxpayer / Spouse
Total Regular IRA contribution for 2009		
Total Roth IRA contribution for 2009		

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 – These expenses are deductible if move was due to change in location of your job. Even if you moved a few years ago, but still incur yearly storage expenses, please provide the storage costs.

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 4 pages, is greater than your standard deduction, you may receive a tax benefit for the actual expenses you incurred. The standard deductions for 2009 are as follows:

Married Filing Joint	\$11,400	Married Filing Separate	\$5,700
Single	\$5,700	Head of Household	\$8,350

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 – Please report **only** 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.

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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. Please note, to have a tax affect the loss must be greater than \$500, and the amount over \$500 must be greater than 10% of your AGI. Therefore a stolen bike will not have a tax affect.

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 2009	
Business miles driven in 2009	
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 2009	
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	

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 2009	
Employer provided benefits forfeited in 2009	
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 2009	

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 2009 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, 2009 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. Please let me know if this applies to you.

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Foreign Tax Credit – This credit will be automatically calculated based on the information provided in your Dutch or other foreign country tax return, under wages and under interest and dividends.

THE END