StrategicTax PLANNERS LLC

U.S. Nonresident Alien Tax Preparation Submittal Checklist

Owner Name(s): #1 ____________________ #2 ____________________

Email Address: ____________________

Tele #: ____________________ Fax #: ____________________

Mailing Address: ____________________

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☐ **Check if this is a new home address** ☐ **Check if new e-mail address** ☐ **Check if new telephone #**

Please supply us with **each** of the following items in order to complete your U.S. tax requirements:

1. ☐ Complete ***Current Year Tax Questions – Page 2***
2. ☐ Complete the enclosed ***Rental Property Summary of Income & Expenses*** – one for each property.
3. ☐ EACH OWNER sign and return the enclosed **Power of Attorney (Form 2848)**
4. ☐ Complete the enclosed ***Tangible Authorization of Agent for Real Property*** and ***Tangible Personal Property Current Year Information*** forms - one for each property (submit by January 31st).
   Please include a signed Tangible Tax Return or Exemption Card you received from the County.
5. ☐ Complete ***First Year Filing Tax Checklist*** ***only if this is your first year filing with sbc-cpa.***
6. ☐ Include your **payment of tax return preparation fees:**

   OPTION #2: Click here to pay online by credit card: Make a payment
   OPTION #1: Email admin@strategictaxplanners.com and request a ***Tax Return Preparation Fee Payment Authorization*** form

Due Dates

April 1 – County Tangible Personal Property Tax Returns are due in the County offices
Return is applicable if you have more than $25,000 in value in one or more homes
An Initial return must be filed for the year of purchase. A Final Return is filed in the year of sale.

June 15 – Non Resident Alien Income Tax Return – return must be e-filed with IRS by this date.
Form 1040NR is due for each non resident owner of a rental home.
Please e-mail, upload to your client portal or fax your tax information to us no later than May 15th for a timely filing. If faxing please send an e-mail that you have faxed your tax documents.
If scanning please check to see if your scanner has Pdf/Adobe setting - Are documents legible?

Notes of Interest

Local Business Tax Receipts are required for both short term and long term rentals in Osceola County. These are needed when you begin renting your home and must be renewed by September of each year. Please confirm that a Local Business Tax Receipt has been filed for your rental home. This can be checked at the Osceola County Tax Collector website. Your Management Company may have filed this application for you. The County expects the Owner to be aware and check to make sure filings occur. Other Counties have not started the requirement of a Local Business Tax Receipt for rental homes.

Please upload via *secure client center* (portal), email or fax your information to us. Do not send original documents – they will not be returned.

WEBSITE: strategictaxplanners.com
EMAIL: admin@strategictaxplanners.com
DIRECT FAX: 929.523.1312
MAIL: Strategic Tax Planners, LLC
1045 Bay Ridge Av. Brooklyn NY 11219USA

 NAME: ______________________________

CURRENT YEAR TAX QUESTIONS

1. ☐ What was your marital status as of 12/31?

   Owner #1 Married ☐ Single ☐ Owner #2 Married ☐ Single ☐

2. ☐ Of what country or countries were you a citizen or national during the past tax year?

   Owner # 1____________________ Owner # 2 ___________________

3. ☐ In what country did you claim residence for tax purposes during the past tax year?

   Owner # 1 ____________________ Owner # 2 ____________________

4. ☐ What was your visa type on the last day of the preceding tax year if a Visa is required?

   Owner #1 ______________________ Owner #2 _____________________

5. ☐ Have you ever changed your visa type (nonimmigrant status)?

   Owner #1 Yes ☐ No ☐ Owner #2 Yes ☐ No ☐

6. ☐ **List dates you entered and left the United States during the past tax year**. If different for each owner, list separately:

   Owner #1 Name: _______________________ Owner #2 Name: ______________________

Dates Arrived	Dates Departed	Dates Arrived	Dates Departed
_____________	_____________	_____________	_____________
_____________	_____________	_____________	_____________
_____________	_____________	_____________	_____________

7. ☐ Are a resident of Canada or Mexico & enter and leave the U.S. at frequent intervals

   Owner #1 Yes ☐ No ☐ Owner #2 Yes ☐ No ☐

8. ☐ Give number of days (including vacation, non-workdays and partial days) you were present in the U.S. during the previous tax year: Owner # 1 _________________ Owner #2 __________________

9. ☐ Did you have any **U.S. source** income that is not "effectively connected" with your rental property such as interest, dividends, wages, pensions or capital gains (other than from the sale of the property itself)?

   Owners # 1 Yes ☐ No ☐ Owner #2 Yes ☐ No ☐ If Yes, please provide details.

____

____

ADDITIONAL INFORMATION/COMMENTS: ____

____

____

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If each owner does not have a U.S. Individual Tax I Number (ITIN), you will need to apply. Contact us for details.

Rental Property Summary of Income and Expenses
Calendar Year ______ (January 1 - December 31)

Please complete a separate form for each rental property you own. You do not need to provide us with receipts or supporting documentation, unless specifically requested. You should retain supporting documentation for your records in the event your return is ever challenged by the IRS.

Property owner name(s) (list all owners): #1 ____________________ #2 ____________________

Property address: ____

Number of days the unit was used for personal use. (This includes use by non-paying relatives and friends): ____________

Indicate what currency amounts are expressed in : US dollars ☐ Pounds ☐ Other ________________ ☐

Rental income received (do not include sales tax collected) ☐

Provide copy of Form 1042S (provided by your management company, if applicable)

Expenses:

Advertising-web page, etc.	
Travel	
Cleaning & maintenance (house cleaning, lawn maint, pool maint, pest control, trash removal, maint fees & service contracts):	
Commissions	
Insurance	
Legal, accounting & professional fees	
Management fees	
Mortgage interest (attach copy of 1098 received from mortgage company)	
Repairs	
Supplies (paper goods, utensils, small items, towels, sheets, etc.)	

TRAVEL EXPENSES

List travel expenses (for owners only) as a total per visit and indicate the percentage of business use (time related to maintaining and tending to the rental house). 100% business use is difficult to substantiate:

	Total Cost		% Business use		Travel Deduction
Trip # 1	________	X	________	=	________
Trip # 2	________	X	________	=	________

Carry to "Travel" expense line ☐

Taxes:

Real estate taxes (attach copy of tax bill)	
Tangible personal property taxes	

Utilities

Electric, gas water/sewage	

Purchase and Sale of Property

☐ Check here if you purchased this property this year. Provide us a copy of the Settlement Statement (HUD-1) showing the purchase price and closing costs.

☐ Check here If the property was furnished when purchased. Provide an estimate of the fair market value of the furnishings or value of furniture package included in the purchase price:

Value of furniture included in purchase price $

If you furnished the property after purchasing it, list the cost of the furniture package and individually purchased items separately on the enclosed *Tangible Personal Property Tax Return Information* form.

☐ Check here if you sold this property this year. Provide a copy of the Settlement Statement (HUD-1) showing the selling price and closing costs.

Miscellaneous

Telephone	
Cable television	
Licenses	
Bank charges	
Home Owners Assoc. Dues	

Other (Describe)____________________	
Other (Describe)____________________	

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here . . . ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

SIGN HERE

Signature	Date	Title (if applicable)

Print name	Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer’s immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). ***See* Special Rules and Requirements for Unenrolled Return Preparers *in the instructions for additional information.***

k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing jurisdiction” column.

Designation—Insert above letter **(a–r).**	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
C		00142226-EA		

PROPERTY APPRAISER
AUTHORIZATION OF AGENT FOR REAL PROPERTY
TANGIBLE PERSONAL PROPERTY

Parcel ID ____

Address of Rental Property ____

____

Owner's Name/s ____

Current Mailing Address ____

City ______________________ State or Country ______________ Postal Code __________

Agents Names Strategic Tax Planners, LLC, Isaac Hernandez, Michael Tartaglia

Agent's Mailing Address 1045 Bay Ridge Av

City Brooklyn State New York Zip Code 11219

Phone Number 212.933.9962 Fax Number 929.523.1312

Specify the Agents Authority for Real Property/Tangible Tax Matters:

"I authorize the above Agents of Strategic Tax Planners., LLC to sign and file Tangible Personal Prop erty returns, receive communications regarding real estate or tangible personal property and discuss matters pertaining to either of the above regarding said property/ies which I own or owned and sold"

NOTE If any of these actions require a change to the mailing address of the tax notice, a "Mailing Address Change Form" will be completed and returned.

Date Agent's Authority Ends ____________
(if you do not fill in a date, the agents authority will continue indefinitely. You will then need to file a Statement revoking this form or designate a new agent to end the current agent's authority)

Signature ______________________ ______OWNER______________________

Name (Print) ______________________ Date ______________________

This form must be signed by the property owner or by a corporate officer if the owner of the property is a corporation.

TANGIBLE PERSONAL PROPERTY CURRENT YEAR INFORMATION
(Complete/submit this form prior to January 31st in order to meet the April 1st deadline)
(complete separate form for each rental property)

Property owner name(s) ____________________

Property address ____________________

Do you have a Tangible Return form from the County? NO ☐ YES ☐ If yes, please sign & provide.

Do you have an Exemption Certificate from the County? NO ☐ YES ☐ If yes, please provide.

Additions: List all individual assets costing $250.00 or more that were purchased during the year (i.e., furniture, appliances, major improvements to the home, pools, fences, etc.): See note below.

	Description	Purchase Price	Date Purchased
1.			
2.			
3.			
4.			
5.			

Disposals: List all individual assets that were previously reported on a tangible return that were disposed of during the year (i.e., furniture, appliances, etc.):

	Description	Sale Price (if sold)	Date Disposed
1.			
2.			
3.			
4.			
5.			

PLEASE SUPPLY COPIES OF INVOICES FOR ANY REPAIRS EXCEEDING $500 OR ANY CAPITAL IMPROVEMENTS TO HOME IN THE LAST YEAR

A Capital Improvements Example Sheet is included as last page

First Year Filing Tax Checklist

(Complete this form only if this is the first year that StrategicTaxPlanners LLC. is preparing **your U.S. tax returns.)**

Owner Name(s): #1 ______________________________ #2 ______________________________

ITIN: #1 ______________________________ #2 ______________________________

If each owner does not have a U.S. Individual Tax Identification Number (ITIN), you will need to apply. Contact us for details.

		Owner	Owner #2
1) What is the country that issued your passport?		________	________
2) Date of Birth		________	________
3) Total number of days stayed in the US in the current	2nd prior	________	________
Year and the prior two tax years for each owner:	1st prior	________	________
	Current	________	________
4) Date you first entered the US (ever) – if unsure use month/yr.		________	________

Were you ever: Owner #1 A U.S. Citizen Yes ☐ No ☐ A Green Card Holder Yes ☐ No ☐

Owner #2 A U.S. Citizen Yes ☐ No ☐ A Green Card Holder Yes ☐ No ☐

Have you ever applied to be a green card holder (permanent resident) of the U.S. ?

Owner #1 Yes ☐ No ☐ Owner #2 Yes ☐ No ☐

5) Did you file a U.S. income tax return for any year before this tax year? Yes ☐ No ☐

If yes, please provide us with:

- ☐ Copies of the past two years' tax returns (Income and Tangible).
- ☐ Depreciation schedules for rental property, improvements and furnishings.
- ☐ Copy of Settlement Statement (HUD-1) showing purchase price of the property and related closing costs. ****IMPORTANT** If the property was purchased from a Non-Resident, provide a copy of either the Internal Revenue Service FIRPTA Certificate or Forms 8288, 8288-A and a copy of check in payment of FIRPTA Withholding remitted from title company (contact the closing agent if you do not have these documents in your closing file and request them). If the property was purchased from a U.S. Person or U.S. Corporation, an "Owner's Affidavit" and "Request for ID #" should be supplied to us (look in your closing documents).**
- ☐ Copy of Invoice for furniture package if it was not included in the purchase price of the home.
- ☐ If home purchase included furniture give approximate value of used furniture $ ______________.

6) If you are using sbc-cpa's services for the first time, please provide a copy of each owner's passport.

For future reference – Sale of Home FIRPTA Withholding:

If you should decide to sell your property – please notify us at least 30 days in advance of the sale or as soon as you have a contract to sell the property so that we can advise you regarding the IRS mandated 15% FIRPTA withholding tax.

CAPITAL IMPROVEMENT INFORMATION

Improvements
These add to the value of your home, prolong its useful life, or adapt it to new uses. You add the cost of additions and improvements to the basis of your property.
The following chart lists some examples of improvements.

Examples of improvements that increase basis Keep original paid receipts for your records.

Additions	**Systems**
Bedroom	Heating system
Bathroom	Central air conditioning
Deck	Furnace
Garage	Duct work
Porch	Central humidifier
Patio	Central vacuum
	Air/water filtration systems
Lawn & Grounds	Water heater
Landscaping	Soft water system
Driveway	Plumbing
Walkway	Septic system
Fence	Wiring
Retaining wall	Security System
Swimming pool	Lawn sprinkler system
Exterior	**Plumbing**
Storm windows/doors	Septic system
New roof	Water heater
New siding	Soft water system
Satellite Dish	Filtration system
Insulation	**Interior**
Attic	Built-in appliances
Walls	Kitchen modernization
Floors	Flooring
Pipes and duct work	Wal-to-wall carpeting
	Fireplace

Repairs These maintain your home in good condition but do not add to its value or prolong its life. You do not add their cost to the basis of your property.

Example Repainting your house inside or outside, fixing your gutters or floors, repairing leaks and replacing broken window panes are examples of repairs.

Exception Repairs done as part of larger project.
You can include repair-type work if it is done as part of an extensive remodeling or restoration job. For example, replacing broken windowpanes is a repair, but replacing the same window as part of a project of replacing all the windows in your home counts as an improvement.