



Mackay Sadler LLP

Chartered Accountants

TAXATION YEAR: \_\_\_\_\_

**US 1040NR RENTAL (REAL ESTATE INCOME) TAX RETURN INFORMATION FORM**

**Note: For any YES / NO questions please circle your response**

Name: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Address: \_\_\_\_\_

Primary Contact Telephone #: \_\_\_\_\_ Cell Phone #: \_\_\_\_\_ Other Phone#: \_\_\_\_\_

Social Security #: \_\_\_\_\_ ITIN#: \_\_\_\_\_ Birthdate: \_\_\_\_\_

**MARITAL STATUS:** Single [ ] Married [ ] Widow(er) with Dependent Child [ ]

Country of Citizenship: \_\_\_\_\_ Country of Birth: \_\_\_\_\_

Were either of your parents US Citizens? \_\_\_\_\_ If you are a US Citizen, when did you become one? \_\_\_\_\_

Country issuing Your Passport: \_\_\_\_\_ Country of Residence: \_\_\_\_\_ Date Established: \_\_\_\_\_

Approx # of Days in US during the above tax year: \_\_\_\_\_ If a US resident, date you became a US resident: \_\_\_\_\_

Dates you entered and left the U.S. during the calendar year: \_\_\_\_\_

| Please provide and compute the following:  | <u>Column A</u> |
|--|-----------------|
| Number of days you were in the U.S. in the current <u>calendar</u> year<br>(i.e. the above year for which your return is being prepared):  | _____           |
| Number of days you were in the U.S. in the preceding <u>calendar</u> year: _____<br>Compute 1/3 of the days in the preceding year and place in Column A:                                 | _____           |
| Number of days you were in the U.S. in the 2 <sup>nd</sup> preceding <u>calendar</u> year: _____<br>Compute 1/6 of the days in the 2 <sup>nd</sup> preceding year and place in Column A: | _____           |
| Add the total days in Column A   | _____           |

Have you ever filed a U.S. income tax return? YES NO

If YES, give: Year(s) \_\_\_\_\_ Form Number \_\_\_\_\_ Where sent \_\_\_\_\_

Were you engaged in U.S. business? YES NO

## **U.S. REAL ESTATE OWNED OR SOLD**

(If we previously prepared a return for you, please provide information on changes or additions since the last tax return was prepared.)

For each U.S. property you owned or sold during the year, please attach a copy of the **Deed and Settlement Statement** (Statement of Adjustments or Closing Statement) from the purchase and provide:

Type of Property (i.e. home/condo) \_\_\_\_\_ Date Purchased \_\_\_\_\_

The property is owned: [ ] Solely by you [ ] Jointly with your spouse [ ] Other

Property Address \_\_\_\_\_

Cost \_\_\_\_\_ Was the property purchased furnished or unfurnished? [ ] Furnished [ ] Unfurnished

If purchased furnished, what is a reasonable portion of the purchase price to allocate to the value of the furnishing? \_\_\_\_\_

|  | <u>Description</u> | <u>Date</u> | <u>Cost</u> |
|--|--------------------|-------------|-------------|
|--|--------------------|-------------|-------------|

|                         |       |       |       |
|-------------------------|-------|-------|-------|
| Subsequent Improvements | _____ | _____ | _____ |
|-------------------------|-------|-------|-------|

|                                   |       |       |       |
|-----------------------------------|-------|-------|-------|
| Assessments paid for Improvements | _____ | _____ | _____ |
|-----------------------------------|-------|-------|-------|

|                       |       |       |       |
|-----------------------|-------|-------|-------|
| Furnishings Purchased | _____ | _____ | _____ |
|-----------------------|-------|-------|-------|

In what currency (i.e. US dollars, CDN dollars, etc) is the above information presented?

## **U.S. REAL ESTATE RENTALS OR PROPERTY SOLD**

(PLEASE ENTER TOTOAL FIGURES ON ONE SPOUSE'S INFORMATION SHEET ONLY)

For each U.S. property for which you received rental income during the year please provide the following.

Address: \_\_\_\_\_

Number of day during the year the property was: a) Leased \_\_\_\_\_ b) Used Personally \_\_\_\_\_ c) Vacant \_\_\_\_\_

During the "vacant" days, was the property offered for rent? YES NO

**Rental income** received: \_\_\_\_\_

### **Expenses:**

Advertising: \_\_\_\_\_ Cleaning & Maintenance: \_\_\_\_\_ Commissions: \_\_\_\_\_ Insurance: \_\_\_\_\_

Interest \*(see below): \_\_\_\_\_ Legal fees: \_\_\_\_\_ Repairs: \_\_\_\_\_ Repair Assessments: \_\_\_\_\_

Tax return preparation fees: \_\_\_\_\_ Utilities: \_\_\_\_\_ Other: \_\_\_\_\_

### **Taxes paid:**

Real Estate Tax: \_\_\_\_\_ Tourist Development: \_\_\_\_\_ Sales Tax: \_\_\_\_\_ Personal Property: \_\_\_\_\_ Other: \_\_\_\_\_

\*For Interest expense please provide:

a) Original length of loan (no. of years) \_\_\_\_\_

b) The person or entity to whom you pay interest is resident (located) in what country? \_\_\_\_\_

c) For a mortgage on U.S. property, please enclose a copy of the mortgage documents. Enclosed? YES NO

Was all the rental income received from tenants on a written lease exceeding six months? YES NO

Was State Sales tax collected from the tenant and **paid** to the state? YES NO

If YES, is the State Sales Tax **included** in the amount for "Rental Income" listed above? YES NO

