

DAVID LEWIS CPA LLC

1818 A 9th Avenue

Honolulu, HI 96816 USA

Email: david@loophole-lewey.com

<http://loophole-lewey.com> (CTRL and click)

Tel/Fax 1-808-888-4567 (overseas charges will apply)

Tel to my internet phone 050-5539-9383 (overseas charges should not apply)

Skype david.lewis18

TAX ORGANIZER FOR YEAR 2011

(Also, generally applicable to prior years)

This tax organizer is designed to help you collect and report the information needed to prepare your 2011 income tax return.

Please refer to your last year's tax return for schedules of interest and dividend income, business income, 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 (faxes are often not 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 2011 (Heisei 23) 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 8 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 23 as local taxes are one year behind in Japan.

- Amounts of interest credited to your Japanese bank accounts
- The days your 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. Exclude travel, weekend and other days that you were not working in the USA.

- If your wages are over Yen 8 million and your housing expenses exceed about Yen 1 million, please provide your total housing costs. Housing costs include rent, parking near your home, apartment insurance, repairs, nonrefundable deposits paid in 2011, forfeited deposits and utilities (except telephone).

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 tax refund payment during 2011? 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 \$1,900?
5. Did you receive payments from a pension plan in 2011?
6. Did you make an IRA contribution for 2011?
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 2011?
9. Did you purchase any real estate in 2011?
10. Did you sell any stock or other investments in 2011?
11. Did you incur any casualties or thefts in 2011?
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 2010 return, after mailing it, for which we should file an amended return?
15. Did you make any estimate payments on your 2011 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 2011?
Please provide information.
18. Do want to receive a partially completed form TD F 90-22.1 to report foreign bank and securities accounts? See explanation in Newsletter. For more information press "ctrl" and click on: <http://www.irs.gov/businesses/small/article/0,,id=210244,00.html>

19. 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?

“Foreign financial assets” include all financial accounts in foreign 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.

20. If you are a K-12 teacher, did you have out-of-pocket expenses for educational supplies?