

# RALLIS \* SEGUNDO, P. A.

FROM: John N. Rallis II, CPA

SUBJECT: Information Request and Checklist – Annual US Tax Compliance

Please provide us with copies *we may keep* of each of the following (as applicable) as soon as possible after the close of the year (December 31 for all nonresident aliens):

Description	Done
<i>If you have filed previously:</i>	
1. Copies of statements from your management company or the December statement provided it includes year-to-date totals	_____
2. Copy of Form 1042S (your management company should give you this by January 31 following tax year)	_____
3. IRS Form 1098, Mortgage Interest Statement, if applicable – shows mortgage interest, real property taxes paid, and insurance paid on each rental house	_____
4. Income/expenses not included in management company statements (personal airfare, car hire, lodging, etc.) Please list travel expenses in US dollars as a total <i>per visit</i> and indicate the percentage of business use (related to maintaining rental house). 100% business use is difficult to substantiate.	_____
5. Dates stayed in the US in the current tax year	_____
6. Number of days property was used personally (by owners or family)	_____
7. VISA numbers and name of issuing government	_____
8. US source income that not “effectively connected” with your rental property (wages, pensions, interest, dividends, capital gains (other than from the sale of the rental property itself), royalties, etc.)	_____
9. Copies of past two years’ tax returns (both Income and Tangible Tax)	_____
10. Depreciation schedules for house, improvements, and furniture & fixtures	_____
11. Copies of your US wills and US estate planning documents	_____

RALLIS \* SEGUNDO, P. A.  
4053 SUMMERWOOD AVENUE  
ORLANDO, FLORIDA 32812

JOHN N. RALLIS II, CPA  
MEMBER – AMERICAN INSTITUTE OF CPAS  
407-812-8490 PH / 407-812-8495 FX  
jnrallis@ralliscpa.com



*If you have never filed a US Nonresident Income Tax Return before, also provide the following information:*

Description	Done
12. Dates stayed in the US in the prior two tax years for each owner	_____
13. Date you first entered the US (ever)	_____
14. Copy of Settlement Statement (HUD-1) showing purchase price of property and amounts of closing costs	_____
15. Details of improvements made to property after original purchase (pools, fences, etc.)	_____
16. Details of any mortgage on the property (original amount of loan, monthly payments, interest rate, term (in years), who is liable on the mortgage (husband and wife jointly, for example))	_____
17. Detailed descriptions of furnishings and fixtures, as follows:	_____
a. date(s) acquired	_____
b. condition (good, fair, poor)	_____
c. original purchase price	_____
d. brief description	_____
18. Your Internal Revenue Service Individual Taxpayer Identification Number or "ITIN" (if you do not have this, we will assist you in obtaining this number... without it, you cannot file an income tax return)	_____

**For future reference:** Please notify us well in advance (at least 90 days prior) should you plan to sell your US real property.

We greatly appreciate this opportunity to serve you. Please contact us on 1-407-812-8490 or by electronic mail to [tax@ralliscpa.com](mailto:tax@ralliscpa.com) if you have any questions.

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