

**Streamlined Filing Compliance Procedures for  
Non-Resident, Non-Filer Taxpayers Questionnaire**

NAME			
ADDRESS			
TIN			
TAX YEARS	YEAR:	YEAR:	YEAR:

**Please respond to the following questions by checking YES or NO or providing the requested information.**

<b>ELIGIBILITY</b>	<b>YES</b>	<b>NO</b>
1. Have you resided in the U.S. for any period of time since January 1, 2009?		
2. Have you filed a U.S. tax return for tax year 2009 or later?		
3. Do you owe more than \$1,500 in U.S. tax on any of the tax returns you are submitting through this program?		
4. If you are submitting an amended return (Form 1040X) solely for the purpose of requesting a retroactive deferral of income on Form 8891, are there any adjustments reported on the amended return to income, deductions, credits or tax?		
<p>If you answered yes to questions 1, 2 (except for taxpayers submitting amended returns solely for the purpose of requesting a retroactive deferral of income on Form 8891), 3, or 4, any returns submitted through this program will not be eligible for the streamlined processing procedures and will be treated as high risk returns subject to an examination. If your answer is yes to any of these questions, you may want to consider a submission through the Offshore Voluntary Disclosure Program.</p>		

**FINANCIAL ACCOUNTS/ENTITIES**

5. Since January 1, 2006, have you had a financial interest in or signature or other authority over any financial accounts located outside your country of residence?		
a. If yes, are the accounts held in your name?		
b. If yes, list the countries where the accounts were/are held.		
6. Since January 1, 2006, did you have a financial interest in any entities located outside your country of residence?		
a. If yes, do these entities control U.S. investments?		
b. If yes, list the countries where the entities were/are located.		
7. Do you have a retirement account located in your country of residence?		

a. If yes, are earnings from the retirement account non-taxable in the U.S. under current treaty provisions?		
b. If yes, is the retirement account located in Canada and are you filing a delinquent Form 8891 for each year?		
<b>TAX ADVISORS</b>		
8. Did you rely on the advice of a tax professional for not filing required U.S. tax returns?		
a. If yes, is your tax advisor located in the U.S.?		
9. During the above-listed tax years for this submission did you know that you were a U.S. citizen or resident alien?		
a. If yes, did you disclose to your tax professional that you were a U.S. citizen or resident alien?		
10. During the above-listed tax years for this submission, have you declared all of your income in your country of residence?		
11. If you used a tax professional, did you disclose the existence of the accounts/entities you hold outside your country of residence to your tax professional?		
12. Did you know you had a Report of Foreign Bank and Financial Accounts (FBAR), Form TD F 90-22.1, filing requirement when you failed to file an FBAR?		
<b>TAX POSITION</b>		
13. Have you ever filed a U.S. tax return?		
14. Are you currently under audit or investigation by the IRS?		
15. Have you ever filed an FBAR?		
16. Have you received an FBAR warning letter for any of the above-listed tax years for failing to file an FBAR?		
17. Do you have a treaty-based position for your country of residence that reduces your U.S. tax liability?		
18. Were you employed by a U.S. company or entity during any of the above-listed tax years?		
19. During any of the above-listed tax years, did you receive income from any of the following income sources in your country of residence: rental income, sales of property, inheritance?		
20. Are you claiming a refund on any of the returns you are submitting through this program?		
<b>Under penalties of perjury, I declare that I have examined the facts stated in this Questionnaire and to the best of my knowledge and belief, they are true, correct and complete.</b>		
<b>Taxpayer(s) Signature(s)</b>		<b>Date</b>