

## U.S. Nonresident Alien Tax Preparation Submittal Checklist

Owner Name(s):	#1 _____	#2 _____
Email Address:	_____	
Tele #:	_____	Fax #: _____
Mailing Address:	_____	
<input type="checkbox"/> Check if this is a new home address <input type="checkbox"/> Check if new e-mail address <input type="checkbox"/> Check if new telephone #		

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

- Complete **Current Year Tax Questions – Page 2**
- Complete the enclosed **Rental Property Summary of Income & Expenses** – one for each property.
- EACH OWNER** sign and return the enclosed **Power of Attorney (Form 2848)**
- 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 31<sup>st</sup>).  
Please include a signed Tangible Tax Return or Exemption Card you received from the County.
- Complete **First Year Filing Tax Checklist** *only if this is your first year filing with sbc-cpa.*
- Include your **payment of tax return preparation fees:**

OPTION #2: Click here to pay online by credit card:

[Make a payment](#)

OPTION #1: Email [nr@sbc-cpa.com](mailto:nr@sbc-cpa.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 15<sup>th</sup>  
 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.**

### 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: \_\_\_\_\_  

<u>Dates Arrived</u>	<u>Dates Departed</u>	<u>Dates Arrived</u>	<u>Dates Departed</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
  
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: \_\_\_\_\_

\_\_\_\_\_

WEBSITE: [www.sbc-cpa.com](http://www.sbc-cpa.com)  
 EMAIL: [nr@sbc-cpa.com](mailto:nr@sbc-cpa.com)    DIRECT FAX:  
 407-847-6641  
 MAIL: Swart Baumruk & Company, LLP  
 1101 Miranda Lane, Kissimmee, Florida 34741-0769 USA

**If each owner does not have a U.S. Individual Tax Identification 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:

<u>Total Cost</u>	%	Business	Travel
	use	use	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

**Miscellaneous**

- Telephone
- Cable television
- Licenses
- Bank charges
- Home Owners Assoc. Dues

**Other** (Describe) \_\_\_\_\_

**Other** (Describe) \_\_\_\_\_

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.

**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 document. 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 Signature of taxpayer.** 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, or trustee on behalf of the taxpayer, I certify that 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.**



\_\_\_\_\_  
 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 contained 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—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an 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
b	FLORIDA	AC0029046		
b	FLORIDA	AC39894		

**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 Swart Baumruk & Co. LLP Andy J. Baumruk, CPA and Ana Luisa Lantigua, CPA

Agent's Mailing Address 1101 Miranda Lane

City Kissimmee State Florida Zip Code 34741

Phone Number 407-847-7466 Fax Number 407-847-6641

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

**“I authorize the above Agents of Swart Baumruk & Co., LLP to sign and file Tangible Personal Property 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 31<sup>st</sup>** in order to meet the April 1<sup>st</sup> 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.

	<u>Description</u>	<u>Purchase Price</u>	<u>Date Purchased</u>
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.):

	<u>Description</u>	<u>Sale Price (if sold)</u>	<u>Date Disposed</u>
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 Swart Baumruk & Co. 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 Year and the prior two tax years for each owner:	<div style="font-size: small; color: blue; margin-bottom: 5px;">2<sup>nd</sup> prior</div> <div style="font-size: small; color: blue; margin-bottom: 5px;">1<sup>st</sup> prior</div> <div style="font-size: small; color: blue;">Current</div>	
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.

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