

Exhibit 1: Form 1040NR foreign national questionnaire

Client name: _____

Date: _____

Form 1040NR, Foreign National Questionnaire 2007

Taxpayer

Spouse

Name: _____

Name: _____

PERSONAL INFORMATION

1. Which state do you reside in? _____

2. Do you have a home outside the U.S.? _____

Address of your personal residence in home country:

3. Country that issued your passport and passport number: _____

4. Country of citizenship: _____

5. What is your current type of U.S. visa (during the tax year)? _____

What is your visa number (control number)? _____

6. On what date did you acquire your current visa? _____

7. If you have held visas other than those listed above, please list all changes and dates of change. _____

8. Of what country were you a resident immediately before moving to the U.S.? _____

9. What is your profession? _____

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10. Please indicate the purpose of your assignment in the U.S.

Training	_____	_____
Intercompany Transfer	_____	_____
Other	_____	_____

11. Did your children accompany you to the U.S.? Yes / No Yes / No

If "yes," for what period of time? _____

12. Were you a permanent resident (green card holder) or citizen of the U.S. during the tax year? Yes / No Yes / No

If so, when did you become a permanent resident or citizen? _____

13. Were you ever a U.S. citizen in prior years? Yes / No Yes / No

14. Have you taken any steps or do you have an application pending for a change of status to that of a U.S. permanent resident (a green card holder)? _____

15. Did you give up your U.S. lawful permanent residence status (i.e., green card) this year or in any other year? If yes, please provide Form I-407. Yes / No Yes / No

If yes, please provide the date on which status was relinquished. _____

TAX RETURN FILINGS

16. Where do you file foreign tax returns?

17. Please provide contact information for non-U.S. adviser.

18. Did you file a U.S. tax return for any year prior to 2007? Yes / No Yes / No

If "yes," please indicate the following:

Circle type of return. 1040 1040NR 1040A 1040 1040NR 1040A

Other _____ Other _____

Please provide copies of prior returns.

Exhibit 1: Form 1040NR foreign national questionnaire — Continued

For tax year: _____

Date tax form was filed: _____

19. Have you utilized a tax treaty in prior filings? Yes / No Yes / No

20. Have you ever made a Sec. 6013(g) or 6013(h) election? Please explain.

21. To which IRS office, if any, have you paid estimated taxes or other income tax payments for 2007?

TRAVEL

22. What was the date you first entered the U.S.? _____

23. How long will you be in the U.S.? _____

24. Exact dates of arrivals and departures from the U.S. during the calendar year:

_____ PLEASE COMPLETE ATTACHED ALLOCATION OF DAYS SCHEDULE _____

25. Number of days (including vacation and nonwork days) of presence in the U.S. during:

1st preceding calendar year _____

2nd preceding calendar year _____

26. Please provide the number of business days:

a. How many days did you work in the U.S. before your U.S. assignment began? _____

b. How many foreign work days did you have before your U.S. assignment began? _____

GIFTS

27. In 2007, did you receive any amount in gifts or bequests from non-U.S. sources (e.g., from non-U.S. individuals, trusts, corporations)? Yes / No Yes / No

28. In 2007, did you transfer more than \$125,000 in cash or property valued at more than \$125,000 to a spouse who is not a U.S. citizen? Note: Please consider transfers under community property laws when answering this question. Yes / No Yes / No

29. Did you give or receive any other gifts in 2007? Yes / No Yes / No

If yes, please explain.

Exhibit 1: Form 1040NR foreign national questionnaire — Continued

OTHER

30. In 2007, did you rent out your house or any other property (whether the property is in your home country, in another country, or in the U.S.) to any other person? Yes / No Yes / No
31. Are you participating in any home country tax-deferred retirement or savings plans? Yes / No Yes / No
32. Do you have any tax-deferred accounts held outside the U.S.? Yes / No Yes / No
33. Do you have any financial accounts located outside the U.S.? Yes / No Yes / No

	Type of account: (circle)	Name of bank with which accounts are maintained:	Account number or other account designation:	*Max. value: (circle)
T/S/J	Bank Securities Other	_____	_____	a b c d
T/S/J	Bank Securities Other	_____	_____	a b c d
T/S/J	Bank Securities Other	_____	_____	a b c d
T/S/J	Bank Securities Other	_____	_____	a b c d
T/S/J	Bank Securities Other	_____	_____	a b c d
T/S/J	Bank Securities Other	_____	_____	a b c d
T/S/J	Bank Securities Other	_____	_____	a b c d
T/S/J	Bank Securities Other	_____	_____	a b c d

T=Taxpayer S=Spouse J=Joint
Please circle T, S, or J to indicate the owner of the account.

*Please indicate the maximum value of the accounts during the year (outside of the U.S.):

- a. \$0–\$10,000
- b. \$10,000–\$99,999
- c. \$100,000–\$1,000,000
- d. Over \$1,000,000

Note: If all accounts are under \$10,000 but the aggregate is over \$10,000, filing form TDF 90-22.1 is required.

34. Was any income earned in these accounts? Yes / No Yes / No
35. Were there any taxes paid on these accounts? Yes / No Yes / No
36. Is the account held jointly with another person? Yes / No Yes / No

If yes, provide the name of the joint owner, their date of birth, and their U.S. tax number.

37. Do you have signature authority over a foreign financial account? If so, please answer all of the questions above. Yes / No Yes / No