

2015 US INDIVIDUAL TAX ORGANIZER
FORM 1040
Possible Expatriate Tax Considerations

1. **Form 2555—Foreign Earned Income.** If you qualify, use this form to exclude foreign earned (salary) income of up to USD \$100,800 for 2015, as well as potentially exclude or deduct housing costs. The standard housing deduction for 2015 is limited to USD \$30,240; however, greater deductions may be allowed in 2015 if you live in a high-cost city
2. **Form 1116—Foreign Tax Credit.** If you've paid foreign taxes on foreign income (either from your salary or investments) and you haven't otherwise excluded the income from your U.S. taxes, you may be able to take a credit against any U.S. taxes owed by filing this form.
3. **FinCEN 114—Report of Foreign Bank and Financial Accounts (FBAR).** If you own or have authority over a foreign financial account—including a bank account, brokerage account, mutual fund, or unit trust—and the aggregate value of all foreign financial accounts was over USD 10,000 at any time during the year, you're required to report the account each year to the Department of the Treasury. This form must be filed online through the BSA E-Filing System website by June 30 of each year with no extensions. Please note that this form is still required even with the introduction of Form 8938, described next.
4. **Form 8938—Statement of Foreign Financial Assets.** As a U.S. expat, you need to file Form 8938 for tax year 2014 if your filing status is single, head of household, or married filing separately and you had more than USD 200,000 in aggregate specified foreign assets on the last day of the year or USD 300,000 at any time during the year. If your status is married filing jointly, you need to file Form 8938 if you had aggregate specified foreign assets of USD 400,000 on the last day of the year or USD 600,000 at any time during the year. Some examples of specified foreign assets include:
 - Savings, deposit, checking, and brokerage accounts held with a bank or broker-dealer
 - Any interest in a foreign-issued insurance contract or annuity with a cash-surrender value
 - Stock or securities issued by a foreign corporation
 - A note, bond, or debenture issued by a foreign person
 - A partnership interest in a foreign partnership
 - An interest in a foreign retirement plan or deferred compensation plan
 - Real estate that is owned through a foreign entity, such as a corporation, partnership, trust, or estate
 - An option or other derivative instrument with respect to any of these examples or with respect to any currency or commodity that is entered into with a foreign counterparty or issuer
 - An interest in a foreign estateFor more information, see "Basic Questions and Answers on Form 8938."
5. **Form 8621—Information Return for Passive Foreign Investment Company (PFIC).** PFICs can include foreign-domiciled mutual funds, offshore investment schemes, foreign money market funds, or resident country tax-deferred funds, such as Thai Retirement Mutual Funds (RMFs) or Long-Term Equity Funds (LTFs). If you own shares in a PFIC (either directly or indirectly), under updated regulations you're generally now required to file Form 8621 for each PFIC that you own on an annual basis if the aggregate value of all PFICs is greater than USD 25,000 at year's end, or USD 50,000 for joint filers.

In some cases, your PFIC may provide shareholders with a "PFIC Annual Information Statement." This statement allows you to elect qualified electing fund (QEF) treatment on Form 8621, resulting in U.S. taxation similar to a U.S.-domiciled mutual fund. If your PFIC does not provide this statement, your options are either to elect "mark to market" treatment or otherwise default to the more onerous "excess distribution" rules, which result in the highest amount of U.S. tax owed. PFIC rules and tax calculations are complex—seeking help from a professional tax preparer well-versed in the form is advisable.

2015 US INDIVIDUAL TAX ORGANIZER FORM 1040
Possible Expatriate Tax Considerations (Cont.)

6. **Form 5471—Information Return of U.S. Person with Respect to Certain Foreign Corporations.** If you're a shareholder of a controlled foreign corporation (CDC), you must file this form. A foreign company is generally classified as a CDC if you own 10% of the shares or control 10% of the voting rights. American expats who own foreign registered businesses or significant stakes in restaurants, bars, or other companies may need to file this form.
7. **Form 926—Return of a U.S. Transferor of Property to a Foreign Corporation.** Generally, you are required to file this form in the year you transfer cash, assets, or property (tangible or intangible) to a foreign corporation. U.S. citizens either just setting up and providing initial capital to a foreign business or injecting fresh capital or new assets to an existing business may need to file this form.
8. **Form 8865—Information Return of U.S. Persons with Respect to Certain Foreign Partnerships.** If you're a partner in a foreign partnership with five or fewer U.S. partners who each own 10% or more interest and in aggregate have more than 50% of the partnership, you may need to file this form to report income and transactions between you and the partnership.
9. **Form 3520—Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts.** This form is used to report transactions you may have with foreign trusts, as well as if you receive large gifts from foreign persons (greater than USD 100,000), or corporations or partnerships (greater than USD 15,358 for 2014).
10. **Form 3520A—Information Return of Foreign Trust with a U.S. Owner.** If you own a foreign trust, you need to file this form to provide information about the trust, its U.S. beneficiaries, and anyone who's treated as an owner of any portion of the trust.
The above list is not intended to be comprehensive, and other forms may be needed depending on your particular situation. Failure to file required forms can result in substantial penalties, even if the omission was not intentional. Please consult your tax advisor for advice relevant to your situation.

2015 US INDIVIDUAL TAX ORGANIZER FORM 1040
Deductible Housing Allowance Data

I am living overseas. Can I deduct or exclude my foreign housing costs? - Yes you can, but only if you meet certain conditions. The foreign housing exclusion and deduction are in addition to the foreign earned income exclusion. You can claim the exclusion or deduction from your gross income but you must make the **election** if you qualify.

What are the requirements to exclude my foreign housing costs?

To qualify for the foreign housing deduction or exclusion you must 1. Be a US Citizen or resident alien **and** 2. Have foreign earned income **and** 3. Your tax home is in a foreign country **and** 4. You meet either the bona fide residence test **or** the physical presence test **and** 5. Applies only to amounts consider incurred or paid for with **employer-provided** amounts.

	January	February	March	April	May	June
Location						
Rent						
Utilities						
Repairs						
Insurance						
Occupancy Taxes						
Cost to Secure Lease						
Rentals (Furniture & Accessories)						
Residential Parking						
Employer Reimbursement						
Included in Taxable Income?						
Totals						
	July	August	September	October	November	December
Location						
Rent						
Utilities						
Repairs						
Insurance						
Occupancy Taxes						
Cost to Secure Lease						
Rentals (Furniture & Accessories)						
Residential Parking						
Employer Reimbursement						
Included in Taxable Income?						
Totals						

2015 US INDIVIDUAL TAX ORGANIZER FORM 1040
IRS Form 8938 Information

Who Must File?	Specified individuals, which include U.S citizens, resident aliens, and certain non-resident aliens that have an interest in specified foreign financial assets and meet the reporting threshold
Reporting Threshold (Total Value of Assets)	\$50,000 on the last day of the tax year or \$75,000 at any time during the tax year (higher threshold amounts apply to married individuals filing jointly and individuals living abroad)
When do you have an interest in an account or asset?	If any income, gains, losses, deductions, credits, gross proceeds, or distributions from holding or disposing of the account or asset are or would be required to be reported, included, or otherwise reflected on your income tax return
What is Reported?	Maximum value of specified foreign financial assets, which include financial accounts with foreign financial institutions and certain other foreign non-account investment assets
When Due?	By due date, including extension, if any, for income tax return
Where to File?	File with income tax return pursuant to instructions for filing the return
Penalties	Up to \$10,000 for failure to disclose and an additional \$10,000 for each 30 days of non-filing after IRS notice of a failure to disclose, for a potential maximum penalty of \$60,000; criminal penalties may also apply
Types of Foreign Assets and Whether They are Reportable	
Financial (deposit and custodial) accounts held at foreign financial institutions	Yes
Financial account held at a foreign branch of a U.S. financial institution	No
Financial account held at a U.S. branch of a foreign financial institution	No
Foreign financial account for which you have signature authority	No, unless you otherwise have an interest in the account as described above
Foreign stock or securities held in a financial account at a foreign financial institution	The account itself is subject to reporting, but the contents of the account do not have to be separately reported
Foreign stock or securities not held in a financial account	Yes
Foreign partnership interests	Yes
Indirect interests in foreign financial assets through an entity	No
Foreign mutual funds	Yes
Domestic mutual fund investing in foreign stocks and securities	No
Foreign accounts and foreign non-account investment assets held by foreign or domestic grantor trust for which you are the grantor	Yes, as to both foreign accounts and foreign non-account investment assets
Foreign-issued life insurance or annuity contract with a cash-value	Yes
Foreign hedge funds and foreign private equity funds	Yes
Foreign real estate held directly	No
Foreign real estate held through a foreign entity	No, but the foreign entity itself is a specified foreign financial asset and its maximum value includes the value of the real estate
Foreign currency held directly	No
Precious Metals held directly	No
Personal property, held directly, such as art, antiques, jewelry, cars and other collectibles	No
'Social Security'- type program benefits provided by a foreign government	No

2015 US INDIVIDUAL TAX ORGANIZER FORM 1040
IRS Form 8938 Information

Form **8938**

Department of the Treasury
Internal Revenue Service

Statement of Specified Foreign Financial Assets

▶ Information about Form 8938 and its separate instructions is at www.irs.gov/form8938.

▶ Attach to your tax return.

OMB No. 1545-2195

2015

Attachment
Sequence No. 175

For calendar year 20 or tax year beginning , 20 and ending , 20

If you have attached continuation statements, check here ☐ Number of continuation statements _____

Name(s) shown on return

TIN

Part I Foreign Deposit and Custodial Accounts Summary

- 1 Number of Deposit Accounts (reported on Form 8938) ▶
- 2 Maximum Value of All Deposit Accounts \$
- 3 Number of Custodial Accounts (reported on Form 8938) ▶
- 4 Maximum Value of All Custodial Accounts \$
- 5 Were any foreign deposit or custodial accounts closed during the tax year? ☐ Yes ☐ No

Part II Other Foreign Assets Summary

- 1 Number of Foreign Assets (reported on Form 8938) ▶
- 2 Maximum Value of All Assets \$
- 3 Were any foreign assets acquired or sold during the tax year? ☐ Yes ☐ No

Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)

(a) Asset Category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
1 Foreign Deposit and Custodial Accounts	1a Interest	\$		
	1b Dividends	\$		
	1c Royalties	\$		
	1d Other income	\$		
	1e Gains (losses)	\$		
	1f Deductions	\$		
	1g Credits	\$		
2 Other Foreign Assets	2a Interest	\$		
	2b Dividends	\$		
	2c Royalties	\$		
	2d Other income	\$		
	2e Gains (losses)	\$		
	2f Deductions	\$		
	2g Credits	\$		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.

1. Number of Forms 3520 _____ 2. Number of Forms 3520-A _____ 3. Number of Forms 5471 _____
4. Number of Forms 8621 _____ 5. Number of Forms 8865 _____

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

If you have more than one account to report, attach a continuation statement for each additional account (see instructions).

1 Type of account <input type="checkbox"/> Deposit <input type="checkbox"/> Custodial	2 Account number or other designation
3 Check all that apply: a <input type="checkbox"/> Account opened during tax year b <input type="checkbox"/> Account closed during tax year c <input type="checkbox"/> Account jointly owned with spouse d <input type="checkbox"/> No tax item reported in Part III with respect to this asset	
4 Maximum value of account during tax year \$	
5 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? <input type="checkbox"/> Yes <input type="checkbox"/> No	
6 If you answered "Yes" to line 5, complete all that apply.	
(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars
(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 37753A

Form **8938** (2015)

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IRS Form 8938 Information

Form 8938 (2015)

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Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions) (continued)

7 a Name of financial institution in which account is maintained **b** Reserved

8 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.

9 City or town, state or province, and country (including postal code)

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

Note. If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, or 8865, you do not have to include the assets on Form 8938. You must complete Part IV. See instructions.

If you have more than one asset to report, attach a continuation statement for each additional asset (see instructions).

1 Description of asset

2 Identifying number or other designation

3 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.

a Date asset acquired during tax year, if applicable

b Date asset disposed of during tax year, if applicable

c ☐ Check if asset jointly owned with spouse

d ☐ Check if no tax item reported in Part III with respect to this asset

4 Maximum value of asset during tax year (check box that applies)

a ☐ \$0 - \$50,000

b ☐ \$50,001 - \$100,000

c ☐ \$100,001 - \$150,000

d ☐ \$150,001 - \$200,000

e If more than \$200,000, list value \$

5 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . . ☐ Yes ☐ No

6 If you answered "Yes" to line 5, complete all that apply.

(a) Foreign currency in which asset is denominated

(b) Foreign currency exchange rate used to convert to U.S. dollars

(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service

7 If asset reported on line 1 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.

a Name of foreign entity

b Reserved

c Type of foreign entity **(1)** ☐ Partnership **(2)** ☐ Corporation **(3)** ☐ Trust **(4)** ☐ Estate

d Mailing address of foreign entity. Number, street, and room or suite no.

e City or town, state or province, and country (including postal code)

8 If asset reported on line 1 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.

Note. If this asset has more than one issuer or counterparty, attach a continuation statement with the same information for each additional issuer or counterparty (see instructions).

a Name of issuer or counterparty

Check if information is for

☐ Issuer

☐ Counterparty

b Type of issuer or counterparty

(1) ☐ Individual

(2) ☐ Partnership

(3) ☐ Corporation

(4) ☐ Trust

(5) ☐ Estate

c Check if issuer or counterparty is a ☐ U.S. person ☐ Foreign person

d Mailing address of issuer or counterparty. Number, street, and room or suite no.

e City or town, state or province, and country (including postal code)

Form **8938** (2015)

2015 US INDIVIDUAL TAX ORGANIZER FORM 1040
IRS Form 8938 Information

Form 8938 (2015)

Page _____

(Continuation Statement)

Name(s) shown on return	TIN
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Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary
(see instructions)

1 Type of account <input type="checkbox"/> Deposit <input type="checkbox"/> Custodial	2 Account number or other designation	
3 Check all that apply a <input type="checkbox"/> Account opened during tax year b <input type="checkbox"/> Account closed during tax year c <input type="checkbox"/> Account jointly owned with spouse d <input type="checkbox"/> No tax item reported in Part III with respect to this asset		
4 Maximum value of account during tax year \$		
5 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 If you answered "Yes" to line 5, complete all that apply.		
(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
7 a Name of financial institution in which account is maintained b Reserved		
8 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.		
9 City or town, state or province, and country (including postal code)		

Part VI Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions)

1 Description of asset	2 Identifying number or other designation	
3 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates. a Date asset acquired during tax year, if applicable b Date asset disposed of during tax year, if applicable c <input type="checkbox"/> Check if asset jointly owned with spouse d <input type="checkbox"/> Check if no tax item reported in Part III with respect to this asset		
4 Maximum value of asset during tax year (check box that applies) a <input type="checkbox"/> \$0 - \$50,000 b <input type="checkbox"/> \$50,001 - \$100,000 c <input type="checkbox"/> \$100,001 - \$150,000 d <input type="checkbox"/> \$150,001 - \$200,000 e If more than \$200,000, list value \$		
5 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 If you answered "Yes" to line 5, complete all that apply.		
(a) Foreign currency in which asset is denominated	(b) Foreign currency exchange rate used to convert to U.S. dollars	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service
7 If asset reported on line 1 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset. a Name of foreign entity b Reserved c Type of foreign entity (1) <input type="checkbox"/> Partnership (2) <input type="checkbox"/> Corporation (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> Estate d Mailing address of foreign entity. Number, street, and room or suite no. e City or town, state or province, and country (including postal code)		
8 If asset reported on line 1 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset. a Name of issuer or counterparty Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty b Type of issuer or counterparty (1) <input type="checkbox"/> Individual (2) <input type="checkbox"/> Partnership (3) <input type="checkbox"/> Corporation (4) <input type="checkbox"/> Trust (5) <input type="checkbox"/> Estate c Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person d Mailing address of issuer or counterparty. Number, street, and room or suite no. e City or town, state or province, and country (including postal code)		

Form **8938** (2015)

2015 US INDIVIDUAL TAX ORGANIZER FORM 1040
US Treasury FinCEN Information

Who Must File?	U.S. persons, which include U.S. citizens, resident aliens, trusts, estates, and domestic entities that have an interest in foreign financial accounts and meet the reporting threshold
Reporting Threshold (Total Value of Assets)	\$10,000 at any time during the calendar year
When do you have an interest in an account or asset?	Financial interest: you are the owner of record or holder of legal title; the owner of record or holder of legal title is your agent or representative; you have a sufficient interest in the entity that is the owner of record or holder of legal title. Signature authority: you have authority to control the disposition of the assets in the account by direct communication with the financial institution maintaining the account. See instructions for further details.
What is Reported?	Maximum value of financial accounts maintained by a financial institution physically located in a foreign country
When Due?	Received by June 30 (no extensions of time granted)
Where to File?	File electronically through FinCEN's BSA E-Filing System. The FBAR is not filed with a federal tax return.
Penalties	If non-willful, up to \$10,000; if willful, up to the greater of \$100,000 or 50 percent of account balances; criminal penalties may also apply
Types of Foreign Assets and Whether They are Reportable	
Financial (deposit and custodial) accounts held at foreign financial institutions	Yes
Financial account held at a foreign branch of a U.S. financial institution	Yes
Financial account held at a U.S. branch of a foreign financial institution	No
Foreign financial account for which you have signature authority	Yes, subject to exceptions
Foreign stock or securities held in a financial account at a foreign financial institution	The account itself is subject to reporting, but the contents of the account do not have to be separately reported
Foreign stock or securities not held in a financial account	No
Foreign partnership interests	No
Indirect interests in foreign financial assets through an entity	Yes, if sufficient ownership or beneficial interest (i.e., a greater than 50 percent interest) in the entity. See instructions for further detail.
Foreign mutual funds	Yes
Domestic mutual fund investing in foreign stocks and securities	No
Foreign accounts and foreign non-account investment assets held by foreign or domestic grantor trust for which you are the grantor	Yes, as to foreign accounts
Foreign-issued life insurance or annuity contract with a cash-value	Yes
Foreign hedge funds and foreign private equity funds	No
Foreign real estate held directly	No
Foreign real estate held through a foreign entity	No
Foreign currency held directly	No
Precious Metals held directly	No
Personal property, held directly, such as art, antiques, jewelry, cars and other collectibles	No
'Social Security'- type program benefits provided by a foreign government	No

2015 US INDIVIDUAL TAX ORGANIZER FORM 1040
US Treasury FinCEN Information (Example)

Report of Foreign Bank and Financial Accounts

Home

Filer
Information

Financial Account Owned
Separately/Jointly

No Financial Interest
Account Information

Consolidated
Report

Signature
Information



Report of Foreign Bank and Financial Accounts

Version Number: 1.0

FinCEN Form 114 OMB No. 1506-0009 Effective October 1, 2013

The FBAR must be received by the Department of Treasury on or before June 30th of the year immediately following the calendar year being reported. The June 30th filing date may not be extended.

Steps to Submit Complete the report in its entirety with all requested or required data known to the filer. Click "Validate" to ensure proper formatting and that all required fields are completed. Sign with PIN. Click "Save"; filers may also "Print" a paper copy for their records. Click "Submit".

Filing name

John Q Taxpayer

Save

Validate

Submit

Print

By providing my PIN, I acknowledge that I am electronically signing the BSA report submitted.

Sign with PIN

If this report is being filed late,
select the reason for filing late

Forgot to file
Did not know that I had to file
Thought account balance was below reporting threshold
Did not know my account qualifies as foreign
Account statement not received in time
Account statement lost (replacement requested)
Late receiving missing required account information
Unable to obtain joint spouse signature in time

2015 US INDIVIDUAL TAX ORGANIZER FORM 1040
US Treasury FinCEN Information (Example)

Report of Foreign Bank and Financial Accounts					
Home	Filer Information	Financial Account Owned Separately/Jointly	No Financial Interest Account Information	Consolidated Report	Signature Information
1 This report is for calendar year ended 12/31 <input type="checkbox"/> Amended <input type="checkbox"/> Prior Report BSA Identifier <input style="width: 150px;" type="text"/>					
Part I Filer Information					
2 Type of filer	<input style="width: 150px;" type="text"/>	<input style="width: 300px;" type="text"/>			
3 U.S. Taxpayer Identification Number	<input style="width: 150px;" type="text"/>				
3a TIN type	<input style="width: 150px;" type="text"/>				
4 Foreign identification					
a Type	<input style="width: 150px;" type="text"/>	<input style="width: 300px;" type="text"/>			
b Number	<input style="width: 150px;" type="text"/>				
c Country of issue	<input style="width: 150px;" type="text"/>				
5 Individual's date of birth	<input style="width: 150px;" type="text"/>				
6 Last name or organization's name	<input style="width: 500px;" type="text"/>				
7 First name	<input style="width: 500px;" type="text"/>				
8 Middle name	<input style="width: 500px;" type="text"/>				
8a Suffix	<input style="width: 500px;" type="text"/>				
9 Address	<input style="width: 500px;" type="text"/>				
10 City	<input style="width: 500px;" type="text"/>				
11 State	<input style="width: 150px;" type="text"/>				
12 ZIP/postal code	<input style="width: 150px;" type="text"/>				
13 Country	<input style="width: 150px;" type="text"/>				

2015 US INDIVIDUAL TAX ORGANIZER FORM 1040
US Treasury FinCEN Information (Example)

Report of Foreign Bank and Financial Accounts

Home

Filer
Information

Financial Account Owned
Separately/Jointly

No Financial Interest
Account Information

Consolidated
Report

Signature
Information

Part IV Information on Financial Account(s) Where Filer has Signature or Other Authority but No financial Interest in the Account(s) 1 of 1

Account Information

15 Maximum account value

15a Maximum account value unknown

☐

16 Type of account

17 Financial institution name

18 Account number or other
designation

19 Address

20 City

21 State

22 Foreign postal code

23 Country

Owner Information

34 Last name or organization name

35 Taxpayer Identification Number (TIN)

35 a TIN type

36 First name

37 Middle name

37a Suffix

38 Address

2015 US INDIVIDUAL TAX ORGANIZER FORM 1040

Notes: