

**ORGANIZER FOR NON-U.S. PENSION PLANS, RRSPs, RRIFs, TFSAs, RESPs & RDSPs**

(FOR INTERNAL USE ONLY BY ABITOS ADVISORS, LLC)

NAME \_\_\_\_\_ FOR TAX RETURN YEAR ENDED \_\_\_\_\_ CURRENT DATE \_\_\_\_\_

(Each spouse must complete a separate organizer)

**Explanation:** The income (interest, dividends, capital gains, etc.) that is earned inside your non-U.S. pension plans, including Canadian RRSPs, RRIFs, LIFs, LIRAs, United Kingdom SIPP/ISA, European pension plans, Australian Superannuation, New Zealand KiwiSaver, Mexican AFORE, or other non-U.S. retirement or pension plans, etc. is taxable to you annually in the United States during the current year (even if it is not paid to you) unless:

- 1) The plan meets the requirements of Section 402(b) of the U.S. Internal Revenue Code, or
- 2) The plan is a Canadian RRSP or RRIF **or other eligible Canadian plan for which** you have previously made a special election under the tax treaty, are deemed to have made a treaty election, or you have received IRS permission to make the election, or
- 3) The plan is another non-U.S. (foreign) plan, and you are eligible for treaty protection.

**(THE POTENTIAL PENALTY, IN SOME CASES, MAY BE A MINIMUM OF \$10,000 FOR EACH NONCOMPLIANCE WITH EACH U.S. REPORTING REQUIREMENT)**

Therefore, please provide the following information:

**SECTION A – INFORMATION FOR NON-U.S. PENSION PLANS, DEFERRED PROFIT-SHARING PLANS  
(INCLUDING CANADIAN RRSPs, RRIFs, LIFs, LIRAs, ETC.)**

**Please forward a copy of your December 31<sup>st</sup> year-end statement for each plan.**

	<u>TAXPAYER</u>		<u>SPOUSE</u>	
	Plan #1	Plan #2	Plan #1	Plan #2
1. Plan account number	_____	_____	_____	_____
2. Name and address of plan trustee (i.e. the institution where the plan is administered)	_____	_____	_____	_____
3. Amount withdrawn during the calendar year	_____	_____	_____	_____
4. Was either spouse a U.S. citizen or resident at any time when you contributed to the above plan(s)? If "Yes", did you report as taxable income on your U.S. income tax return <u>either</u> :				Yes / No _____
i) Your contributions to the plan	Yes / No _____	<b>or</b>		
ii) The earnings inside the plan	Yes / No _____			
5. Have you previously made a treaty election to defer earnings within the plan?				Yes / No _____
6. During the year, did you contribute more than your employer contributed to any pension plan other than the plans mentioned above?				Yes / No _____
7. If you were <u>not</u> a U.S. citizen when you became a U.S. resident for tax purposes (including obtaining a green card) and had a foreign pension plan of any type at that time, please check this box _____				

Please complete next page also



**SECTION B – INFORMATION FOR CANADIAN TFSAs, RESPs, & RDSPs ONLY**

**Explanation:** The income (interest, dividends, capital gains, etc.) that is earned inside your Canadian TFSAs, RESPs, and RDSPs is taxable to you annually in the United States during the current year (even if it is not paid to you).

**Please forward a copy of your December 31<sup>st</sup> year-end statement for each Canadian TFSA, RESP & RDSP.**

	<u>TAXPAYER</u>		<u>SPOUSE</u>	
	Account # 1	Account #2	Account #1	Account #2
1. Plan account number	_____	_____	_____	_____
2. Name and address of plan trustee (i.e. the institution where the plan is administered)	_____	_____	_____	_____
3. Balance in the plan at the beginning of the year	_____	_____	_____	_____
4. Contributions to the Plan during the calendar year of the current tax return.	_____	_____	_____	_____
5. Withdrawals during the year	_____	_____	_____	_____
6. Balance in the plan at year-end (12/31)	_____	_____	_____	_____
7. State type of plan (i.e. TFSA, RESP, or RDSP)	_____	_____	_____	_____

*Please forward a copy of a US Tax Identification Number (EIN) if any, which the IRS assigned to any plan.*

8. Have you filed IRS Forms 3520 and 3520-A in prior years for your TFSA?  
If "Yes", please provide us with a copy. Yes/No \_\_\_\_\_
9. Would you like us to file IRS Forms 3520/3520-A for your TFSA? Yes/No \_\_\_\_\_

Signed: \_\_\_\_\_

PLEASE RETURN TO:

**ABITOS ADVISORS, LLC  
327 PLAZA REAL, STE 235, BOCA RATON, FL 33432**

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