

# Form 3520-A

(Rev. December 2023)

Department of the Treasury  
Internal Revenue Service

## Annual Information Return of Foreign

### Trust With a U.S. Owner

(Under section 6048(b))

Go to [www.irs.gov/Form3520A](https://www.irs.gov/Form3520A) for instructions and the latest information.

OMB No. 1545-0159



Form 3520-A (Rev. 12-2023) Catalog Number 73751A  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



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Form **3520-A**

(Rev. December 2023)

Department of the Treasury  
Internal Revenue Service

**Annual Information Return of Foreign  
Trust With a U.S. Owner**  
(Under section 6048(b))

Go to [www.irs.gov/Form3520A](http://www.irs.gov/Form3520A) for instructions and the latest information.

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**Note:** All information must be in English. Show all amounts in U.S. dollars.

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

Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return ☐ Extension filed ☐ Substitute Form 3520-A

Check if any excepted specified foreign financial assets are reported on this form. See instructions . . . . . ☐

**Part I General Information** (see instructions)

**1a** Name of foreign trust

**b** Employer identification number (EIN)

**c** Number, street, and room or suite no. If a P.O. box, see instructions.

**d** Date foreign trust was created

**e** City or town

**f** State or province

**g** ZIP or foreign postal code

**h** Country

**2** Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all the relevant trust information? . . . . . ☐ **Yes** ☐ **No**

If "Yes," enter the year the Authorization of Agent form was last attached and skip lines 2a through 2e and go to line 3. \_\_\_\_\_

If "No," you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A filed within the previous 3 years, attach only relevant updates.

Are you attaching a copy of any of the following?

	<b>Yes</b>	<b>No</b>	<b>Attached Previously</b>	<b>Year Attached</b>
<b>a</b> Summary of all written and oral agreements and understandings relating to the trust . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>b</b> The trust instrument . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>c</b> Memoranda or letters of wishes . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>d</b> Subsequent variances to original trust documents . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>e</b> Organizational chart and other trust documents . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

3a Name of U.S. agent			b Taxpayer identification number (TIN)		
c Number, street, and room or suite no. If a P.O. box, see instructions.					
d City or town		e State or province		f ZIP or postal code	
				g Country	
4a Name of trustee				b TIN, if any	
c Number, street, and room or suite no. If a P.O. box, see instructions.					
d City or town		e State or province		f ZIP or postal code	
				g Country	
5 Enter the number of <b>Foreign Grantor Trust Owner Statements</b> (pages 3 and 4) included with this Form 3520-A . . . _____					
6 Enter the number of <b>Foreign Grantor Trust Beneficiary Statements</b> (page 5) included with this Form 3520-A . . . _____					
Sign Here	Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.				
	Trustee's (or U.S. owner's) signature		Title		Date
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date
					Check <input type="checkbox"/> if self-employed
	Firm's name		Firm's EIN		PTIN
Firm's address				Phone no.	

**Part II Foreign Trust Income Statement**

Enter totals from books and records of foreign trust. See instructions.

Income	1	Interest . . . . .	1	
	2	Dividends . . . . .	2	
	3	Gross rents and royalties . . . . .	3	
	4	Income (loss) from partnerships and fiduciaries . . . . .	4	
	5	Capital gains:		
	a	Net short-term capital gain (loss) . . . . .	5a	
	b	Net long-term capital gain (loss) . . . . .	5b	
	6	Ordinary gains (losses) . . . . .	6	
7	Other income (attach statement) . . . . .	7		
8	Total income (add lines 1 through 7) . . . . .	8		
Expenses	9	Interest expense . . . . .	9	
	10a	Foreign taxes (attach statement) . . . . .	10a	
	b	State and local taxes . . . . .	10b	
	11	Amortization and depreciation (depletion) . . . . .	11	
	12	Trustee and advisor fees . . . . .	12	
	13	Charitable contributions . . . . .	13	
	14	Other expenses (attach statement) . . . . .	14	
	15	Total expenses (add lines 9 through 14) . . . . .	15	
16	Net income (loss) (subtract line 15 from line 8) . . . . .		16	
17a	Enter the fair market value (FMV) of total distributions (directly or indirectly) from the trust to all persons, whether U.S. or foreign. Attach statement. See instructions . . . . .		17a	
b	Distributions to U.S. owners:			
	(i) Name of owner	(ii) TIN	(iii) Date of distribution	(iv) FMV on date of distribution
c	Distributions to U.S. beneficiaries:			
	(i) Name of beneficiary	(ii) TIN	(iii) Date of distribution	(iv) FMV on date of distribution

Part III Foreign Trust Balance Sheet		Beginning of Tax Year		End of Tax Year	
Assets		(a)	(b)	(c)	(d)
1	Cash . . . . .				
2	Accounts receivable . . . . .				
3	Mortgages and notes receivable . . . . .				
4	Inventories . . . . .				
5	Government obligations . . . . .				
6	Other marketable securities . . . . .				
7	Other nonmarketable securities . . . . .				
8a	Depreciable (depletable) assets . . . . .				
b	Less: accumulated depreciation (depletion) . . . . .				
9	Real property . . . . .				
10	Other assets (attach statement) . . . . .				
11	Total assets (add lines 1 through 7 and 8b through 10)				
Liabilities					
12	Accounts payable . . . . .				
13	Contributions, gifts, grants, etc., payable . . . . .				
14	Mortgages and notes payable . . . . .				
15	Other liabilities (attach statement) . . . . .				
16	Total liabilities (add lines 12 through 15) . . . . .				
Net Worth					
17	Contributions to trust corpus . . . . .				
18	Accumulated trust income . . . . .				
19	Other (attach statement) . . . . .				
20	Total net worth (add lines 17 through 19) . . . . .				
21	Total liabilities and net worth (add lines 16 and 20)				



**20 Foreign Grantor Trust Owner Statement** (see instructions)

**Important:** *Trustee (or U.S. owner if a substitute Form 3520-A) must prepare a separate statement for each U.S. owner and include a copy of each statement with Form 3520-A. Trustee is also required to send to each U.S. owner a copy of the owner’s statement. U.S. owner must attach a copy of its statement to Form 3520.*

<b>1a</b> Name of foreign trust			<b>b</b> EIN
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.			<b>d</b> Date foreign trust was created
<b>e</b> City or town	<b>f</b> State or province	<b>g</b> ZIP or foreign postal code	<b>h</b> Country
<b>2</b> Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If “Yes,” complete lines 3a through 3g.			
<b>3a</b> Name of U.S. agent			<b>b</b> TIN
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.			
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country
<b>4a</b> Name of trustee			<b>b</b> TIN
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.			

<b>d</b> City or town		<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>5</b> The first and last day of the tax year of the foreign trust to which this statement relates:					
<b>6a</b> Name of U.S. owner				<b>b</b> TIN	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.					
<b>d</b> City or town		<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>7</b> Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by the U.S. person.					
<b>8</b> If the trust did not appoint a U.S. agent, list the trust documents attached to Form 3520-A. See instructions. -----					
<b>9</b> Gross value of the portion of the trust treated as owned by the U.S. owner . . . . .				\$	
<b>10</b> Cash amounts or FMV of property distributed, directly or indirectly, during the foreign trust's tax year, from the foreign trust (exclude loans) to the U.S. owner.					
<b>(a)</b> Date of distribution	<b>(b)</b> Description of property distributed	<b>(c)</b> FMV of property distributed (determined on date of distribution)	<b>(d)</b> Description of property transferred, if any	<b>(e)</b> FMV of property transferred	<b>(f)</b> Excess of column (c) over column (e)
<b>Total</b> . . . . .					\$



20 Statement of Foreign Trust Income Attributable to U.S. Owner (see instructions)

Report each item on the proper form or schedule of your tax return.

Income	1a	Taxable interest . . . . .	1a	
	b	Tax-exempt interest . . . . .	1b	
	2a	Total ordinary dividends . . . . .	2a	
	b	Qualified dividends -----		
	3	Gross rents and royalties . . . . .	3	
	4	Income from partnerships and fiduciaries . . . . .	4	
	5	Capital gains (losses) . . . . .	5	
	6	Ordinary gains (losses) . . . . .	6	
	7	Other income (attach statement) . . . . .	7	
8	Total income. Add lines 1a, 1b, 2a, and 3 through 7 . . . . .		8	
Expenses	9	Interest expense . . . . .	9	
	10a	Foreign taxes (attach statement) . . . . .	10a	
	b	State and local taxes . . . . .	10b	
	11	Amortization and depreciation (depletion) . . . . .	11	
	12	Trustee and advisor fees . . . . .	12	
	13	Charitable contributions . . . . .	13	
	14	Other expenses (attach statement) . . . . .	14	
	15	Total expenses. Add lines 9 through 14 . . . . .		15

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

_____ Trustee's (or U.S. owner's) signature	_____ Title	_____ Date
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## 20 Foreign Grantor Trust Beneficiary Statement

**Important:** Trustee (or U.S. owner if a substitute Form 3520-A) must prepare a separate statement for each U.S. beneficiary that received a distribution from the trust during the tax year and include a copy of each statement with Form 3520-A. Trustee is also required to send to each such beneficiary a copy of the beneficiary's statement. Each U.S. beneficiary must attach a copy of its statement to its Form 3520.

<b>1a</b> Name of foreign trust			<b>b</b> EIN	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.			<b>d</b> Date foreign trust was created	
<b>e</b> City or town	<b>f</b> State or province	<b>g</b> ZIP or foreign postal code	<b>h</b> Country	
<b>2</b> Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," complete lines 3a through 3g. If "No," do you agree that either the IRS or the U.S. beneficiary can inspect and copy the trust's permanent books of account, records, and such other documents that are necessary to establish that the trust should be treated for U.S. tax purposes as owned by another person? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>				
<b>3a</b> Name of U.S. agent			<b>b</b> TIN	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>4a</b> Name of trustee			<b>b</b> TIN	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>5</b> The first and last day of the tax year of the foreign trust to which Form 3520-A applies:				

<b>6a</b> Name of U.S. beneficiary	<b>b</b> TIN
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<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.
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<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country
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**7** Cash amounts or FMV of property that during the current tax year was (1) distributed directly or indirectly to a U.S. person whether or not the U.S. person is designated as a beneficiary of the trust, (2) loaned (exclude loans treated as qualified obligations) directly or indirectly to the U.S. person who is a beneficiary of the trust or a U.S. person related to that U.S. person, or (3) used by the U.S. person who is a beneficiary of the trust or a U.S. person related to that U.S. person without compensating the trust for the FMV of the use of the property within a reasonable period of time. (See the instructions for Part III of Form 3520 for U.S. tax treatment of these amounts.)

(a) Date of distribution	(b) Description of property distributed	(c) FMV of property distributed (determined on date of distribution)	(d) Description of property transferred, if any	(e) FMV of property transferred	(f) Excess of column (c) over column (e)
<b>Total</b> . . . . .					\$

**8** Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by another person.

<b>9</b> Owner of the foreign trust is (check one):	<input type="checkbox"/> Individual	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation
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Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

_____ Trustee's (or U.S. owner's) signature	_____ Title	_____ Date
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