

Form **8863**

Statement of Specified Foreign Financial Assets

OMB No. 1545-2195

Department of the
Treasury
Internal Revenue
Service (99)

- ▶ Go to www.irs.gov/Form8938 for instructions and the latest information.
- ▶ Attach to your tax return.

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

Attachment
Sequence No. 938



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

1	Name(s) shown on return	2	Taxpayer Identification number (TIN)
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3 Type of Filer

a ☐ Specified individual b ☐ Partnership c ☐ Corporation d ☐ Trust

4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)

a	Name	b	TIN
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Part I	Foreign Deposit and Custodial Accounts Summary	
5	Number of deposit accounts (reported in Part V) ▶	
6	Maximum value of all deposit accounts	\$
7	Number of custodial accounts (reported in Part V) ▶	
8	Maximum value of all custodial accounts	\$
9	Were any foreign deposit or custodial accounts closed during the tax year?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II		Other Foreign Assets Summary	
10	Number of foreign assets (reported in Part VI)	▶	
11	Maximum value of all assets (reported in Part VI)	\$	
12	Were any foreign assets acquired or sold during the tax year?	<input type="checkbox"/> Yes <input type="checkbox"/> 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
13 Foreign deposit and custodial accounts	a Interest	\$		
	b Dividends	\$		
	c Royalties	\$		
	d Other income	\$		
	e Gains (losses)	\$		
	f Deductions	\$		

	g Credits	\$		
14 Other foreign assets	a Interest	\$		
	b Dividends	\$		
	c Royalties	\$		
	d Other income	\$		
	e Gains (losses)	\$		
	f Deductions	\$		
	g 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.

15

Number of Forms 3520

16

Number of Forms 3520-A

17

Number of Forms 5471

18

Number of Forms 8621

19

Number of Forms 8865

Part IV

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 in Part V, attach a separate statement for each additional account. See instructions.

<div>20</div> Type of account <div>a <input type="checkbox"/> Deposit</div> <div>b <input type="checkbox"/> Custodial</div>	<div>21</div> Account number or other designation
<div>22</div> Check all that apply <div>a <input type="checkbox"/> Account opened during tax year</div> <div>b <input type="checkbox"/> Account closed during tax year</div> <div>c <input type="checkbox"/> Account jointly owned with spouse</div> <div>d <input type="checkbox"/> No tax item reported in Part III with respect to this asset</div>	
<div>23</div> Maximum value of account during tax year \$	
<div>24</div> 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	
<div>25</div> If you answered “Yes” to line 24, complete all that apply. <div><div>(a) Foreign currency in which account is maintained</div><div>(b) Foreign currency exchange rate used to convert to U.S. dollars</div><div>(c) Source of exchange rate used if not from U.S. Treasury Department’s Bureau of the Fiscal Service</div></div>	

26a Name of financial institution in which account is maintained	b Global Intermediary Identification Number (GIIN) (Optional)
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27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.

28 City or town, state or province, country, and ZIP or foreign postal code

Part VI

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

If you have more than one asset to report in Part VI, attach a separate statement for each additional asset. See instructions.

29 Description of asset	30 Identifying number or other designation
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31 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

32 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 \$

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

34 If you answered “Yes” to line 33, 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
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35 If asset reported on line 29 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** GIIN (Optional)

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, country, and ZIP or foreign postal code

36 If asset reported on line 29 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

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, country, and ZIP or foreign postal code

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