

REPORTING OF FOREIGN ASSETS

Client _____

Tax Year _____

Disclosure of Foreign Assets

We need to make further inquiries to ensure the \$10,000 penalty (or higher), and the loss of tax return statute of limitation, will not affect you:

Yes

No

Do you own, directly or with others, any foreign stock or securities, financial instruments, foreign-issued annuities or life insurance, or foreign hedge or private-equity funds?
If so, what country?
Estimated value of the stock 12/31/2013 \$

Do you have a retirement or deferred compensation plan/account in another country?
If so, what country? FMV on 12/31/2013 \$
Highest estimated value of the retirement plan during 2013 \$

Do you have a bank/brokerage account or a custodial account in another country?
Highest value of the bank account during the year \$

Do you have any other assets outside the U.S., such as land?
If so, what country?
Description and estimated value of the assets \$

OR

At any time during 2013, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country?
If "Yes," you may be required to file Form FinCEN 114 to report that financial interest or signature authority. Enter the name of the foreign country where the financial account is located:
Highest value of the financial account during the year \$

During 2013, did you receive a distribution from, or were you the grantor of or transferor to, a foreign trust? If "Yes," you may have to file Form 3520.

The above information is correct to the best of my knowledge.

Signature _____

Date _____

Print Name _____

Signature _____

Date _____

Print Name _____

Types of Foreign Assets and Whether They Are Reportable		
	Form 8938, Statement of Specified Foreign Financial Assets - MFJ \$100,000 to 150,000, Others \$50,000 to 75,000	Form Fin CEN 114, Report of Foreign Bank and Financial Accounts (FBAR) - Over \$10,000
1. Financial (deposit and custodial) accounts held at foreign financial institutions*	Yes	Yes
1. Financial account held at a foreign branch of a U.S. financial institution	No	Yes
2. Financial account held at a U.S. branch of a foreign financial institution	No	No
3. Foreign financial account for which you have signature authority	No, unless you otherwise have an interest in the account as described above	Yes, subject to exceptions
4. 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	The account itself is subject to reporting, but the contents of the account do not have to be separately reported
5. Foreign stock or securities not held in a financial account**	Yes	No
6. Foreign partnership interests**	Yes	No
7. Indirect interests in foreign financial assets through an entity	No	Yes, if sufficient ownership or beneficial interest (i.e., a greater than 50 percent interest) in the entity. See instructions for further detail
8. Foreign mutual funds*	Yes	Yes
9. Domestic mutual fund investing in foreign stocks and securities	No	No
10. 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	Yes, as to foreign accounts
11. Foreign-issued life insurance or annuity contract with a cash-value**	Yes	Yes
12. Foreign hedge funds and foreign private equity funds**	Yes	No
13. Foreign real estate held directly	No	No
14. 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	No
15. Foreign currency held directly	No	No
16. Precious metals held directly	No	No
17. Personal property held directly, such as art, antiques, jewelry, cars and other collectibles	No	No
18. "Social Security" type program benefits provided by a foreign government	No	No

* May have to file both reporting documents. See reporting thresholds.

** Represents a broader range of offshore assets.