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Form **8938**
(November 2012)
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

Attachment Sequence No. **175**

If you have attached additional sheets, check here ☐

Name(s) shown on return	Identifying number

Number, street, and room or suite no. (if a P.O. box, see instructions)

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

For tax year beginning , 20 , and ending , 20

Note. All information must be in English. Show all amounts in U.S. dollars. Show currency conversion rates in Part I, line 6(2), or Part II, line 6(2).

Type of filer

a Specified individual **(1)** ☐ Married filing a joint return **(2)** ☐ Married filing a separate return **(3)** ☐ Other individual

b Specified domestic entity **(1)** ☐ Partnership **(2)** ☐ Corporation **(3)** ☐ Trust

Check this box if this is an amended or supplemental Form 8938 for the tax year . . . . . ☐

Part I Foreign Deposit and Custodial Accounts (see instructions)

If you have more than one account to report, attach a continuation sheet with the same information for each additional account (see instructions).

1 Type of account ☐ Deposit ☐ Custodial

2 Account number or other designation

3 Check all that apply **a** ☐ Account opened during tax year **b** ☐ Account closed during tax year
c ☐ Account jointly owned with spouse **d** ☐ No tax item reported in Part III with respect to this account

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? . . ☐ Yes ☐ No

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

(1) Foreign currency in which account is maintained	**(2)** Foreign currency exchange rate used to convert to U.S. dollars	**(3)** Source of exchange rate used if not from U.S. Treasury Financial Management Service

7 Name of financial institution in which account is maintained

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

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

Part II Other Foreign Assets (see instructions)

Note. *If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, 8865, or 8891 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 sheet with the same information 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

Part II **Other Foreign Assets** *(continued)*

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

(1) Foreign currency in which asset is denominated	**(2)** Foreign currency exchange rate used to convert to U.S. dollars	**(3)** Source of exchange rate used if not from U.S. Treasury Financial Management Service

7 If asset reported in Part II, line 1, is stock of a foreign entity or an interest in a foreign entity, report the following information.

a Name of foreign entity

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

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

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

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

Note. If this asset has more than one issuer or counterparty, attach a continuation sheet 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, province or state, and country (including postal code)

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

Asset Category	Tax item	Amount reported on form or schedule	Where reported	
			Form and line	Schedule and line
I. Foreign Deposit and Custodial Accounts	**a** Interest	$		
	b Dividends	$		
	c Royalties	$		
	d Other income	$		
	e Gains (losses)	$		
	f Deductions	$		
	g Credits	$		
II. 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 the following forms, check the appropriate box(es). Indicate number of forms filed. You do not need to include these assets on Form 8938 for the tax year.

☐ 3520 Number of forms _____ ☐ 3520-A Number of forms _____ ☐ 5471 Number of forms _____

☐ 8621 Number of forms _____ ☐ 8865 Number of forms _____ ☐ 8891 Number of forms _____