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## Statement of Specified Foreign Financial Assets

### For calendar year 2020 or tax year beginning __________, 20__ and ending __________, 20__

**If you have attached continuation statements, check here □ Number of continuation statements**

#### Name(s) shown on return

**TIN**

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### Part I  Foreign Deposit and Custodial Accounts Summary

1. **Number of Deposit Accounts (reported on Form 8938)**
2. **Maximum Value of All Deposit Accounts** $______
3. **Number of Custodial Accounts (reported on Form 8938)**
4. **Maximum Value of All Custodial Accounts** $______
5. **Were any foreign deposit or custodial accounts closed during the tax year?** Yes □ No □

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### Part II  Other Foreign Assets Summary

1. **Number of Foreign Assets (reported on Form 8938)**
2. **Maximum Value of All Assets** $______
3. **Were any foreign assets acquired or sold during the tax year?** Yes □ No □

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

<table>
<thead>
<tr>
<th>(a) Asset Category</th>
<th>(b) Tax item</th>
<th>(c) Amount reported on form or schedule</th>
<th>Where reported</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Foreign Deposit and Custodial Accounts</td>
<td>1a Interest</td>
<td>$______</td>
<td>(d) Form and line (e) Schedule and line</td>
</tr>
<tr>
<td></td>
<td>1b Dividends</td>
<td>$______</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1c Royalties</td>
<td>$______</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1d Other income</td>
<td>$______</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1e Gains (losses)</td>
<td>$______</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1f Deductions</td>
<td>$______</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1g Credits</td>
<td>$______</td>
<td></td>
</tr>
<tr>
<td>2 Other Foreign Assets</td>
<td>2a Interest</td>
<td>$______</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2b Dividends</td>
<td>$______</td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>2g Credits</td>
<td>$______</td>
<td></td>
</tr>
</tbody>
</table>

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### 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.

1. Number of Forms 3520
2. Number of Forms 3520-A
3. Number of Forms 5471
4. Number of Forms 8621
5. Number of Forms 8865

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### Part V  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, attach a continuation statement for each additional account (see instructions).

<table>
<thead>
<tr>
<th>1 Type of account</th>
<th>2 Account number or other designation</th>
</tr>
</thead>
</table>

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 asset

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.**
   (a) Foreign currency in which account is maintained
   (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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For Paperwork Reduction Act Notice, see the separate instructions.
**Part V  Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary**  (see instructions)  (continued)

<table>
<thead>
<tr>
<th></th>
<th>Name of financial institution in which account is maintained</th>
<th></th>
<th>Reserved</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>City or town, state or province, and country (including postal code)</td>
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<td></td>
</tr>
</tbody>
</table>

**Part VI  Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary**  (see instructions)

*Note.* If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, or 8865, 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 statement for each additional asset (see instructions).

<table>
<thead>
<tr>
<th></th>
<th>Description of asset</th>
<th></th>
<th>Identifying number or other designation</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.</td>
<td></td>
<td></td>
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<td>2</td>
<td>City or town, state or province, and country (including postal code)</td>
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</tr>
</tbody>
</table>

**Note.** If this asset has more than one issuer or counterparty, attach a continuation statement with the same information for each additional issuer or counterparty (see instructions).

<table>
<thead>
<tr>
<th></th>
<th>Name of foreign entity</th>
<th></th>
<th>Reserved</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Mailing address of foreign entity. Number, street, and room or suite no.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>City or town, state or province, and country (including postal code)</td>
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**Part VII  Detailed Information for Each Other Foreign Asset Included in the Part II Summary**  (see instructions)

*Note.* If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, or 8865, 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 statement for each additional asset (see instructions).

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

*Note.* If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, or 8865, 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 statement for each additional asset (see instructions).

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

*Note.* If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, or 8865, 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 statement for each additional asset (see instructions).

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<td></td>
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**Part X  Detailed Information for Each Other Foreign Asset Included in the Part II Summary**  (see instructions)

*Note.* If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, or 8865, 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 statement for each additional asset (see instructions).

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

*Note.* If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, or 8865, 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 statement for each additional asset (see instructions).

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<tbody>
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<td>Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.</td>
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<td>2</td>
<td>City or town, state or province, and country (including postal code)</td>
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**Part XII  Detailed Information for Each Other Foreign Asset Included in the Part II Summary**  (see instructions)

*Note.* If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, or 8865, 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 statement for each additional asset (see instructions).

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<td></td>
</tr>
</tbody>
</table>
## Part V  Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary

(see instructions)

1. **Type of account**
   - [ ] Deposit
   - [ ] Custodial

2. **Account number or other designation**

3. Check all that apply
   - [ ] Account opened during tax year
   - [ ] Account closed during tax year
   - [ ] Account jointly owned with spouse
   - [ ] No tax item reported in Part III with respect to this asset

4. **Maximum value of account during tax year**
   - [ ] $0 - $50,000
   - [ ] $50,001 - $100,000
   - [ ] $100,001 - $150,000
   - [ ] $150,001 - $200,000
   - [ ] If more than $200,000, list value

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.
   - (a) **Foreign currency in which account is maintained**
   - (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**

7. a. **Name of financial institution in which account is maintained**
   - [ ] Reserved

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

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

## Part VI  Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary

(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**
   - [ ] $0 - $50,000
   - [ ] $50,001 - $100,000
   - [ ] $100,001 - $150,000
   - [ ] $150,001 - $200,000
   - [ ] 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

6. If you answered "Yes" to line 5, 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**

7. If asset reported on line 1 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**
   - [ ] Reserved
   - 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, and country (including postal code)

8. If asset reported on line 1 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.
   - 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, and country (including postal code)