

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released.

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**Statement of Specified Foreign Financial Assets**

▶ See separate instructions

▶ Attach to your tax return

If you have attached additional sheets, check here

Name(s) shown on return	Identifying number
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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)  Other individual  
**b** Specified domestic entity (1)  Partnership (2)  Corporation (3)  Trust (4)  Estate

Check this box if this is an original, amended, or supplemental Form 8938 for attachment to a previously filed return . . . . .

**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).

<b>1</b> Type of account <input type="checkbox"/> Deposit <input type="checkbox"/> Custodial	<b>2</b> Account number or other designation
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**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.

<b>(1)</b> Foreign currency in which account is maintained	<b>(2)</b> Foreign currency exchange rate used to convert to U.S. dollars	<b>(3)</b> Source of exchange rate used if not from U.S. Treasury Financial Management Service
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**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, 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 sheet with the same information for each additional asset (see instructions).

<b>1</b> Description of asset	<b>2</b> Identifying number or other designation
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**3** Complete all that apply  
**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.

<b>(1)</b> Foreign currency in which asset is denominated	<b>(2)</b> Foreign currency exchange rate used to convert to U.S. dollars	<b>(3)</b> Source of exchange rate used if not from U.S. Treasury Financial Management Service
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**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**  Check if foreign entity is a PFIC
- d** Mailing address of foreign entity. Number, street, and room or suite no. \_\_\_\_\_
- e** 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, enter 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	<b>a</b> Interest	\$		
	<b>b</b> Dividends	\$		
	<b>c</b> Royalties	\$		
	<b>d</b> Other income	\$		
	<b>e</b> Gains (losses)	\$		
	<b>f</b> Deductions	\$		
	<b>g</b> Credits	\$		
II. Other Foreign Assets	<b>a</b> Interest	\$		
	<b>b</b> Dividends	\$		
	<b>c</b> Royalties	\$		
	<b>d</b> Other income	\$		
	<b>e</b> Gains (losses)	\$		
	<b>f</b> Deductions	\$		
	<b>g</b> 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 \_\_\_\_\_