

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](http://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



Form 8938 (Rev. 11-2021) 75238W  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



Visit the Accessibility  
Page on IRS.gov

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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

**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**

<b>10</b>	Number of foreign assets (reported in Part VI) . . . . .	▶	
<b>11</b>	Maximum value of all assets (reported in Part VI) . . . . .		\$
<b>12</b>	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
<b>13</b> 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	\$		
<b>14</b> 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 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.

<p><b>20</b> Type of account</p> <p><b>a</b> <input type="checkbox"/> Deposit</p> <p><b>b</b> <input type="checkbox"/> Custodial</p>	<p><b>21</b> Account number or other designation</p>			
<p><b>22</b> Check all that apply</p> <p><b>a</b> <input type="checkbox"/> Account opened during tax year      <b>b</b> <input type="checkbox"/> Account closed during tax year</p> <p><b>c</b> <input type="checkbox"/> Account jointly owned with spouse      <b>d</b> <input type="checkbox"/> No tax item reported in Part III with respect to this asset</p>				
<p><b>23</b> Maximum value of account during tax year . . . . . \$</p>				
<p><b>24</b> 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</p>				
<p><b>25</b> If you answered "Yes" to line 24, complete all that apply.</p> <table border="0"><tr><td data-bbox="273 1370 1118 1481"><p><b>(a)</b> Foreign currency in which account is maintained</p></td><td data-bbox="1165 1370 2020 1481"><p><b>(b)</b> Foreign currency exchange rate used to convert to U.S. dollars</p></td><td data-bbox="2066 1370 2874 1542"><p><b>(c)</b> Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service</p></td></tr></table>		<p><b>(a)</b> Foreign currency in which account is maintained</p>	<p><b>(b)</b> Foreign currency exchange rate used to convert to U.S. dollars</p>	<p><b>(c)</b> Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service</p>
<p><b>(a)</b> Foreign currency in which account is maintained</p>	<p><b>(b)</b> Foreign currency exchange rate used to convert to U.S. dollars</p>	<p><b>(c)</b> Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service</p>		

26a Name of financial institution in which account is maintained

b Global Intermediary Identification Number (GIIN) (Optional)

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

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  Check if asset jointly owned with spouse

d  Check if no tax item reported in Part III with respect to this asset

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**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 . . . . . \$

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

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**34** If you answered "Yes" to line 33, complete all that apply.

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<b>(a)</b> Foreign currency in which asset is denominated	<b>(b)</b> Foreign currency exchange rate used to convert to U.S. dollars	<b>(c)</b> 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.

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**a** Name of foreign entity

**b** GIIN (Optional)

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

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

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

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**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

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**a** Name of issuer or counterparty \_\_\_\_\_

Check if information is for  Issuer  Counterparty

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**b** Type of issuer or counterparty

**(1)**  Individual **(2)**  Partnership **(3)**  Corporation **(4)**  Trust **(5)**  Estate

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**c** Check if issuer or counterparty is a  U.S. person  Foreign person

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**d** Mailing address of issuer or counterparty. Number, street, and room or suite no.

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

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