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**Statement of Specified Foreign Financial Assets**

Go to [www.irs.gov/Form8938](http://www.irs.gov/Form8938) for instructions and the latest information.

Attach to your tax return.

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 20 or tax year beginning , 20 and ending , 20

Attachment  
Sequence No. 175

If you have attached continuation statements, check here  Number of continuation statements \_\_\_\_\_

<b>1</b> Name(s) shown on return	<b>2</b> Taxpayer Identification Number (TIN)
<b>3</b> Type of filer <b>a</b> <input type="checkbox"/> Specified individual <b>b</b> <input type="checkbox"/> Partnership <b>c</b> <input type="checkbox"/> Corporation <b>d</b> <input type="checkbox"/> Trust	
<b>4</b> 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.)	
<b>a</b> Name	<b>b</b> TIN

**Part I Foreign Deposit and Custodial Accounts Summary**

<b>1</b> Number of Deposit Accounts (reported in Part V)	▶
<b>2</b> Maximum Value of All Deposit Accounts	\$
<b>3</b> Number of Custodial Accounts (reported in Part V)	▶
<b>4</b> Maximum Value of All Custodial Accounts	\$
<b>5</b> 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>1</b> Number of Foreign Assets (reported in Part VI)	▶
<b>2</b> Maximum Value of All Assets (reported in Part VI)	\$
<b>3</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>1</b> Foreign Deposit and Custodial Accounts	<b>1a</b> Interest	\$		
	<b>1b</b> Dividends	\$		
	<b>1c</b> Royalties	\$		
	<b>1d</b> Other income	\$		
	<b>1e</b> Gains (losses)	\$		
	<b>1f</b> Deductions	\$		
	<b>1g</b> Credits	\$		
<b>2</b> Other Foreign Assets	<b>2a</b> Interest	\$		
	<b>2b</b> Dividends	\$		
	<b>2c</b> Royalties	\$		
	<b>2d</b> Other income	\$		
	<b>2e</b> Gains (losses)	\$		
	<b>2f</b> Deductions	\$		
	<b>2g</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.

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 _____	

**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 in Part V, attach a continuation statement 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	
<b>3</b> Check all that apply <b>a</b> <input type="checkbox"/> Account opened during tax year <b>b</b> <input type="checkbox"/> Account closed during tax year <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		
<b>4</b> Maximum value of account during tax year . . . . . \$		
<b>5</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		
<b>6</b> If you answered "Yes" to line 5, complete all that apply.		
<b>(a)</b> Foreign currency in which account is maintained	<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

**Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary**  
(see instructions) (continued)

<b>7 a</b> Name of financial institution in which account is maintained	<b>b</b> Global Intermediary Identification Number (GIIN) (Optional)
<b>8</b> Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.	
<b>9</b> 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)

If you have more than one asset to report in Part VI, attach a continuation statement for each additional asset (see instructions).

<b>1</b> Description of asset	<b>2</b> Identifying number or other designation	
<b>3</b> Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.		
<b>a</b> Date asset acquired during tax year, if applicable		
<b>b</b> Date asset disposed of during tax year, if applicable		
<b>c</b> <input type="checkbox"/> Check if asset jointly owned with spouse		
<b>d</b> <input type="checkbox"/> Check if no tax item reported in Part III with respect to this asset		
<b>4</b> Maximum value of asset during tax year (check box that applies)		
<b>a</b> <input type="checkbox"/> \$0-\$50,000 <b>b</b> <input type="checkbox"/> \$50,001-\$100,000 <b>c</b> <input type="checkbox"/> \$100,001-\$150,000 <b>d</b> <input type="checkbox"/> \$150,001-\$200,000		
<b>e</b> If more than \$200,000, list value \$		
<b>5</b> Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>6</b> If you answered "Yes" to line 5, complete all that apply.		
<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
<b>7</b> 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.		
<b>a</b> Name of foreign entity <b>b</b> GIIN (Optional)		
<b>c</b> Type of foreign entity <b>(1)</b> <input type="checkbox"/> Partnership <b>(2)</b> <input type="checkbox"/> Corporation <b>(3)</b> <input type="checkbox"/> Trust <b>(4)</b> <input type="checkbox"/> Estate		
<b>d</b> Mailing address of foreign entity. Number, street, and room or suite no.		
<b>e</b> City or town, state or province, and country (including postal code)		
<b>8</b> 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.		
<b>Note:</b> 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).		
<b>a</b> Name of issuer or counterparty		
Check if information is for <input type="checkbox"/> Issuer <input type="checkbox"/> Counterparty		
<b>b</b> Type of issuer or counterparty		
<b>(1)</b> <input type="checkbox"/> Individual <b>(2)</b> <input type="checkbox"/> Partnership <b>(3)</b> <input type="checkbox"/> Corporation <b>(4)</b> <input type="checkbox"/> Trust <b>(5)</b> <input type="checkbox"/> Estate		
<b>c</b> Check if issuer or counterparty is a <input type="checkbox"/> U.S. person <input type="checkbox"/> Foreign person		
<b>d</b> Mailing address of issuer or counterparty. Number, street, and room or suite no.		
<b>e</b> City or town, state or province, and country (including postal code)		

(Continuation Statement)

Name(s) shown on return TIN

Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)

1 Type of account 2 Account number or other designation
3 Check all that apply
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?
6 If you answered "Yes" to line 5, complete all that apply.

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.
4 Maximum value of asset during tax year (check box that applies)
5 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars?
6 If you answered "Yes" to line 5, complete all that apply.