

Foreign Accounts Addendum for Tax Year \_\_\_\_\_

We are required to make further inquiries to ensure the \$10,000 penalty (or higher) and the loss of tax return statute of limitations will not affect you.

The term "signature authority" includes being able to sign your own name on any financial account. It does not matter what name the account is in. It can include the following: co-ownership, signing as a trustee, signing as an officer or power of attorney, signing on a credit card in your employer's name, signing on a debit card in anyone's name, withdrawing from an account in the name of a family member or family owned business, just being on your parent's account in case of death.

The term "foreign" includes any country outside the boundaries of the United States. One way to know is that any monthly or quarterly statement comes from a foreign address.

		\$ Highest Value on 12/31	
Yes	Check box if <b>YES</b> .	8938	FinCEN
1	<input type="checkbox"/> Do you own directly or with any others:		
	Financial account (ex. Checking;CD) at a foreign bank	\$ _____	\$ _____
	Financial account at foreign branch of a U.S. institution	_____	_____
	Stock or securities held in a foreign brokerage	_____	_____
	Foreign stock or securities held directly (safe deposit box)	_____	_____
	Foreign financial instruments, bonds, notes held directly	_____	_____
	Foreign partnership interests not in a U.S. brokerage	_____	_____
	Foreign-issued annuities or life insurance	_____	_____
	Foreign hedge funds not in a U.S. brokerage	_____	_____
	Foreign private-equity funds not in a U.S. brokerage	_____	_____
	Foreign mutual funds not in a U.S. brokerage	_____	_____
	Real estate held in a foreign entity (ex. Mexican land trust)	_____	_____

Note: The following companies are foreign securities:  
 Nortel, Sears, Siemens, Sun Life, Burger King

- 2  During the year, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
- 3  Did you receive a gift or inheritance from a person or estate located outside the US? \$ \_\_\_\_\_
- 4  Did you have signature authority over any foreign accounts, even if not in your name? \_\_\_\_\_
- 5  Do you have a foreign retirement or deferred compensation plan/account? \_\_\_\_\_
- 6  Did you play on-line poker at any time during the year? The bank account used is often outside the U.S. \_\_\_\_\_
- 7  If every answer above is NO or Not Applicable, please check this box.

If any of the above are checked yes, we will need more detail, such as the name of the foreign institution, account number, address, and highest amount held during the year converted into U.S. Dollars.

We need no detail if the 8938 column is less than \$50,000 and the FinCEN column is less than \$10,000.

Print Name \_\_\_\_\_