

FBAR & FORM 8938 ORGANIZER FOR:

PART I – “Report of Foreign Bank and Financial Accounts” (FinCEN Form 114 - “FBAR”)

PART II – “Statement of Specified Foreign Financial Assets” (IRS Form 8938)

FOR TAX RETURN YEAR ENDED _____ CURRENT DATE _____

(Spouses and children must each complete a separate organizer – if applicable)

1. Name _____ Phones: Office _____ Home (U.S.) _____
2. Address _____ Home (Non-U.S.) _____ Cell _____
 _____ Fax _____ Email _____
3. U.S. Tax ID Number (ITIN, SSN, or EIN) _____ Birth date (if individual) _____

PART I – FINCEN FORM 114 – “FBAR”

(MAXIMUM POTENTIAL CIVIL PENALTY FOR NONCOMPLIANCE IS THE GREATER OF \$100,000 OR 50% OF THE VALUE OF THE ACCOUNT)

Explanation: Each U.S. citizen, U.S. resident or U.S. entity (corporation, partnership, trust, estate, or LLC) must file U.S. reports on their involvement with certain foreign (non-U.S.) financial accounts including bank accounts, stockbrokerage accounts, trust accounts, pensions (including Canadian RRSP and RRIF accounts, LIRAs, LIFs,) Tax Free Savings Accounts (TFSAs), and Registered Education Savings Plans (RESPs), life insurance policies, mutual funds held directly with a mutual fund company, and similar accounts, if the aggregate maximum amount of all accounts combined at any time during the year exceeded \$10,000. The potential civil penalty for missing or incorrect information varies from \$10,000, up to the greater of \$100,000 or 50% of the value of each account. Criminal penalties and prison time are applicable in limited circumstances.

THE ORIGINAL DUE DATE OF THE FBAR IS APRIL 15th.

4. Therefore, for each foreign account that was in your name, or for which you were the owner of record, or for which you have legal title, or for which you were the beneficial owner, please provide the following information:

Please attach additional sheets, if necessary.

	Account #1	Account #2	Account #3
i. <u>Name and address of institution</u> where the account is located for the bank account, stockbrokerage, Trust co., RRSP, RRIF, LIRA, LIF, TFSA, RESP, Life insurance policy, etc., and <u>mutual fund account</u> held directly with the mutual fund company, etc.	_____	_____	_____
ii. Type of account (Bank, Securities, RRSP, etc.)	_____	_____	_____
iii. Name on account	_____	_____	_____
iv. Account number	_____	_____	_____
v. Account owned jointly or solely	_____	_____	_____
vi. <u>Maximum</u> balance during the year	_____	_____	_____
vii. Balance on <u>December 31</u>	_____	_____	_____
viii. <u>Joint Owner(s) (if applicable):</u> - Name and Address	_____	_____	_____
- U.S. taxpayer ID(s) (if any)	_____	_____	_____
ix. Currency (CAD, USD, EUR, etc.)	_____	_____	_____
x. Date account opened (if during the year)	_____	_____	_____
xi. Date account closed (if during the year)	_____	_____	_____

5. During the year, did you have signature authority over any non-U.S. account of the type mentioned above (e.g. a corporate, partnership, trust, or estate account) without having any ownership interest in the account? Yes / No _____
 If “Yes”, please provide all the above information on a separate sheet.
6. During the year, did you contribute more than your employer contributed to any pension plan other than the plans mentioned above? Yes / No _____
 If “Yes”, please contact our office.
7. During the year, were you a shareholder, part owner, or investor of any corporation, partnership, trust or estate that had a non-U.S. account of the type mentioned above without having a signature authority over the account? Yes / No _____
 (Answer “Yes” only if your ownership of the corporation or partnership exceeded 50%, or your beneficial interest in the trust or estate exceeded 50%).
 If “Yes”, provide all the above information on a separate sheet.

If you have not answered all questions & supplied all documents requested on this organizer, please explain, or call us - otherwise your tax filing may be delayed, or incorrect, and/or **THE ABOVE PENALTIES MAY APPLY.**

THIS QUESTIONNAIRE IS FOR OUR INTERNAL USE ONLY - IT WILL NOT GO TO THE IRS.

Please complete reverse side also



