

**PART IV  
REPORTING OF FOREIGN ASSETS**

Client \_\_\_\_\_

Tax Year \_\_\_\_\_

**Disclosure of Foreign Assets**

We need to make further inquiries to ensure the \$10,000 penalty (or higher), and the loss of tax return statute of limitation, will not affect you:

**Yes**

**No**

\_\_\_\_\_ **Are you an online poker player?**

\_\_\_\_\_ Do you own, directly or with others, any foreign stock or securities, financial instruments, foreign- issued annuities or life insurance, or foreign hedge or private-equity funds?

If so, what country? \_\_\_\_\_

Estimated value of Stock 12/31/\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ Do you have a retirement or deferred compensation plan/account in another country?

If so, what country? \_\_\_\_\_ FMV on 12/31/\_\_\_\_ \$ \_\_\_\_\_

Highest estimated value of the retirement plan during the year \$ \_\_\_\_\_

\_\_\_\_\_ Do you have a bank/brokerage account or a custodial account in another country?  
Highest value of the bank account during the year \$ \_\_\_\_\_

\_\_\_\_\_ Do you have any other assets outside the U.S., such as land?

If so, what country? \_\_\_\_\_

Description and estimated value of the assets \$ \_\_\_\_\_

**OR**

\_\_\_\_\_ At any time during \_\_\_\_\_, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? \_\_\_\_\_

If "Yes," you may be required to file Form FinCEN 114 to report that financial interest or signature authority. Enter the name of the foreign country where the financial account is located: \_\_\_\_\_

Highest value of the financial account during the year \$ \_\_\_\_\_

During \_\_\_\_\_, did you receive a distribution from, or were you the grantor of or transferor to, a foreign trust? If "Yes," you may have to file Form 3520.

The above information is correct to the best of my knowledge.

Signature \_\_\_\_\_

Date \_\_\_\_\_

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

Signature \_\_\_\_\_

Date \_\_\_\_\_

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