

**Part V** | **Balance Sheet and Income Statement**  
**Schedule A** | **Line 8**

List in U.S. dollars the fair market value (column (a)) and the U.S. adjusted basis (column (b)) of your assets and liabilities as of the following date.

- Part II filers - the end of the tax year for which you are filing the form
- Part IV filers - your expatriation date. **Note:** Part IV filers do not complete column (d).

<b>Partnership</b>	<b>(a)</b> Fair market value (FMV)	<b>(b)</b> U.S. adjusted basis	<b>(c)</b> Gain or (loss). Subtract column (b) from column (a)	<b>(d)</b> FMV on beginning date of U.S. residency (optional, for long-term residents only)