Part V Balance Sheet and Income Statement

Schedule A Line 10

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).

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