Part V Balance Sheet and Income Statement

Schedule A Beneficial interests in nongrantor trusts (from 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)