

**Statement of Specified Foreign Financial Assets**

▶ Go to [www.irs.gov/Form8938](http://www.irs.gov/Form8938) for instructions and the latest information.

**2018**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Attachment  
Sequence No. 175

For calendar year 20 \_\_\_\_\_ or tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_ and ending \_\_\_\_\_, 20 \_\_\_\_\_

If you have attached continuation statements, check here  Number of continuation statements \_\_\_\_\_

**1** Name(s) shown on return \_\_\_\_\_ **2** Taxpayer Identification Number (TIN) \_\_\_\_\_

**3** Type of filer  
a  Specified individual      b  Partnership      c  Corporation      d  Trust

**4** If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely holds the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)  
a Name \_\_\_\_\_ b TIN \_\_\_\_\_

**Part I Foreign Deposit and Custodial Accounts Summary**

**1** Number of Deposit Accounts (reported in Part V) . . . . . ▶  
**2** Maximum Value of All Deposit Accounts . . . . . \$  
**3** Number of Custodial Accounts (reported in Part V) . . . . . ▶  
**4** Maximum Value of All Custodial Accounts . . . . . \$  
**5** Were any foreign deposit or custodial accounts closed during the tax year? . . . . .  Yes  No

**Part II Other Foreign Assets Summary**

**1** Number of Foreign Assets (reported in Part VI) . . . . . ▶  
**2** Maximum Value of All Assets (reported in Part VI) . . . . . \$  
**3** Were any foreign assets acquired or sold during the tax year? . . . . .  Yes  No

**Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets (see instructions)**

(a) Asset Category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
1 Foreign Deposit and Custodial Accounts	1a Interest	\$		
	1b Dividends	\$		
	1c Royalties	\$		
	1d Other income	\$		
	1e Gains (losses)	\$		
	1f Deductions	\$		
	1g Credits	\$		
2 Other Foreign Assets	2a Interest	\$		
	2b Dividends	\$		
	2c Royalties	\$		
	2d Other income	\$		
	2e Gains (losses)	\$		
	2f Deductions	\$		
	2g Credits	\$		

**Part IV Excepted Specified Foreign Financial Assets (see instructions)**

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need to include these assets on Form 8938 for the tax year.  
1. Number of Forms 3520 \_\_\_\_\_ 2. Number of Forms 3520-A \_\_\_\_\_ 3. Number of Forms 5471 \_\_\_\_\_  
4. Number of Forms 8621 \_\_\_\_\_ 5. Number of Forms 8865 \_\_\_\_\_

**Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)**

If you have more than one account to report in Part V, attach a continuation statement for each additional account (see instructions).

**1** Type of account  Deposit  Custodial **2** Account number or other designation \_\_\_\_\_

**3** Check all that apply  
a  Account opened during tax year      b  Account closed during tax year  
c  Account jointly owned with spouse      d  No tax item reported in Part III with respect to this asset

**4** Maximum value of account during tax year . . . . . \$

**5** Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . . .  Yes  No

**6** If you answered "Yes," to line 5, complete all that apply.  
(a) Foreign currency in which account is maintained \_\_\_\_\_ (b) Foreign currency exchange rate used to convert to U.S. dollars \_\_\_\_\_ (c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service \_\_\_\_\_