



**THE DeMinno CPA Firm, PC**  
wealth management

**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**

\_\_\_\_    \_\_\_\_ 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 the stock 12/31/2018 \$ \_\_\_\_\_

\_\_\_\_    \_\_\_\_ Do you have a retirement or deferred compensation plan/account in another country?  
If so, what country? \_\_\_\_\_ FMV on 12/31/2018 \$ \_\_\_\_\_  
Highest estimated value of the retirement plan during 2018 \$ \_\_\_\_\_

\_\_\_\_    \_\_\_\_ Do you have a bank/brokerage account or a custodial account in another country?  
If so, what country? \_\_\_\_\_  
Highest value of the bank accounting 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 2018, 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 2018 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 \_\_\_\_\_