

What Foreign Activity Reporting Form Do I Need to File?



Form:	926	1040-C	1042-S	3520	3520-A	5471	5472	8288 & 8288-A	8621	8858	8865	8891	8938	FinCen 114	Forms BE-10
Individual Permanently leaving US		X													
U.S. source FDAP and ECI payments, including U.S. interest, dividends, rents, royalties, services, etc.			X												
Creation, transfer to or existence of foreign trust with US beneficiary				X									X		
Foreign trust distribution or loan to US beneficiary				X									X		
Foreign gift, bequest or inheritance of >\$100,000 received from a nonresident alien or foreign estate				X									X		
Gift received from foreign corp/pship (and certain related parties)>\$15,601				X									X		
Foreign grantor trust with US beneficiary-even if foreign trust does not file annual report					X								X		
Shareholder, officer, or director of a foreign corporation						X							X		
Transfer to foreign corp	X					X									
US Taxpayer with >25% foreign ownership and a reportable related party transaction							X								
Sale or US real property by foreign person								X							
Sale, distribution, or ownership in a PFIC									X				X		
Mutual funds held in foreign country									X						
Ownership of a foreign disregarded entity										X					
Ownership in a foreign partnership											X		X		
Canadian RRSP/RRIF Registered Retirement Plan												No Longer Required			
Foreign financial account ownership													X	X	
Foreign security ownership held directly													X		
Foreign brokerage account													X	X	
Foreign corporate pension plan													X	X	
Foreign Social Security Equivalent													N/A	N/A	
Signature authority over a foreign financial account														X	
Foreign annuity or life insurance with a cash value													X	X	
Foreign real estate owned directly													N/A	N/A	
Foreign real estate owned in LLC/ Corp/Trust				X		X							X		
US person (Individual/Pship/ LLC/ Corp/Trust) with a 10% owned foreign affiliate.															X

Each of these forms have various filing/ownership thresholds. Consult with your tax advisor or contact a member of our international tax team at 844.459.6750 for assistance.