

**FBAR & FORM 8938 ORGANIZER FOR:**

1) "Report On Foreign Bank And Financial Accounts"  
(FinCEN Form 114 (formerly Form TD F 90-22.1) - "FBAR"), and

2) "Statement Of Specified Foreign Financial Assets" - (IRS Form 8938)

THIS QUESTIONNAIRE IS FOR OUR INTERNAL USE ONLY - IT WILL NOT GO TO THE IRS

**FOR TAX RETURN YEAR ENDED** \_\_\_\_\_ **CURRENT DATE** \_\_\_\_\_  
(Spouses and children must each complete a separate organizer).

1. Name \_\_\_\_\_ Phones: Office \_\_\_\_\_ Home (US) \_\_\_\_\_  
 2. Address \_\_\_\_\_ Home (Non-US) \_\_\_\_\_ Cell \_\_\_\_\_  
 \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_  
 3. U.S. taxpayer identification number, if any \_\_\_\_\_ Birth Date \_\_\_\_\_

**Part I Form FinCEN Form 114 - "FBAR"**

**(MAXIMUM POTENTIAL CIVIL PENALTY FOR NONCOMPLIANCE IS THE GREATER OF \$100,000 OR 50% OF THE VALUE OF THE ACCOUNT)**

Explanation: Each U.S. citizen, U.S. resident or US entity (corporation, partnership, trust, or estate) must file U.S. reports on their involvement with certain foreign (non-US) financial accounts including bank accounts, stockbrokerage accounts, trust accounts, RRSP and RRIF accounts, LIRAs, LIFs, Tax Free Savings Accounts (TFSA), Registered Education Savings Plans (RESPs), Life insurance policies, mutual funds held directly with a mutual fund company, and similar accounts, if the aggregate maximum amount of all accounts at any time during the year exceeded \$10,000. The potential civil penalty for missing or incorrect information varies from \$10,000, up to the greater of \$100,000 or 50% of the value of each account. Criminal penalties and prison time are applicable in limited circumstances.

**THE FILING MUST BE RECEIVED BY THE GOVERNMENT BY JUNE 30 – NO EXTENSION IS AVAILABLE**

4. Therefore, for each foreign account that was in your name, or for which you were the owner of record, or for which you have legal title, or for which you were the beneficial owner, please provide the following information: (Use an additional sheet if necessary).

	Account 1	Account 2	Account 3
<u>Name of Institution</u> where the account is located for the bank account, stockbrokerage, Trust co., RRSP, RRIF, LIRA, LIF, TFSA, RESP, Life insurance policy, etc., and <u>mutual fund account</u> held directly with the mutual fund company, etc	_____	_____	_____
Address of Institution	_____	_____	_____
Type of account (Bank, Securities, RRSP), etc,	_____	_____	_____
Name on account	_____	_____	_____
Account number	_____	_____	_____
Account is owned <input type="checkbox"/> Solely <input type="checkbox"/> Jointly	_____	_____	_____
<u>Maximum</u> balance during the year for each account:	_____	_____	_____
Balance on <u>December 31</u>	_____	_____	_____
Name and address of joint owner	_____	_____	_____

5. The name of the currency in which each of the above accounts is maintained (i.e. Canadian dollars, US dollars) \_\_\_\_\_
6. During the year did you have signature authority over any non-U.S. account of the type mentioned above (e.g. a corporate, partnership, trust, or estate account) without having any ownership interest in the account?  Yes  No  
If yes, please provide all the above information on a separate sheet.
7. During the year were you a part owner or investor of any corporation, partnership, trust or estate that had a non-US. Account of the type mentioned above without having a signature authority over the account?  Yes  No  
(Answer "yes" only if your ownership of the corporation or partnership exceeded 50%, or your beneficial interest in the trust or estate exceeded 50%). If yes, provide all the above information on a separate sheet.

If you have not answered all questions & supplied all documents requested on this organizer, please explain, or call us - otherwise your tax filing may be delayed, or incorrect, and/or THE ABOVE PENALTIES MAY APPLY.

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Please complete reverse side also



**PART II IRS FORM 8938 “STATEMENT OF SPECIFIED FOREIGN FINANCIAL ASSETS”**

(OTHER FOREIGN FINANCIAL ASSETS)

**This Section, Part II Applies, For Example, If You Have A Foreign Pension, If You Own Stock In a Foreign Corporation, including mutual funds held directly with an institution, a Capital or Profits Interest in a Foreign Partnership, a Note, Bond, Debenture, or Other Form of Indebtedness Issued by a Foreign Person, an Interest in a Foreign Trust or Foreign Estate, or an Interest in Various Financial Derivatives or Swaps, or Any Other Foreign Financial Account, an annuity, Life Insurance (cash value).**

- 1. YOU MUST LIST ANY FOREIGN FINANCIAL ASSETS IN WHICH YOU HAVE A FINANCIAL INTEREST, EXCEPT**
- 2. DO NOT LIST ANY ASSETS THAT ARE INCLUDED IN THE ACCOUNTS LISTED IN PART I**

**The Potential Penalty Is \$10,000 For Failure To Properly Provide The Following Information By The Due Date**

**Please Attach a Separate Sheet If Needed**

	Asset #1	Asset #2	Asset #3
<u>Comprehensive</u> Description (including Description of Class of Stock, Where Applicable)	_____	_____	_____
Number or other identifying information for the asset, if any	_____	_____	_____
Address	_____	_____	_____
<u>If</u> you acquired <u>or</u> sold the asset during the year – state the date	_____	_____	_____
Was the asset owned solely by You or Jointly With Your Spouse	_____	_____	_____
What was the Maximum Value of the Asset During the Year	_____	_____	_____
In What Currency is the Asset Denominated	_____	_____	_____

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Signed: \_\_\_\_\_

PLEASE RETURN TO: THE BRUNTON – MCCARTHY CPA FIRM CHARTERED  
4710 NW BOCA RATON BLVD., #101, BOCA RATON, FL 33431  
Tel: (561) 241-9991 Fax: (561) 241-6332 Email: [tax@taxintl.com](mailto:tax@taxintl.com) Website: [www.taxintl.com](http://www.taxintl.com)

**Please include a retainer of US \$250 with this organizer**

If you wish, retainers can be paid on-line with a credit card. Please go to our website [www.taxintl.com](http://www.taxintl.com) and scroll down to PayPal on the lower right hand side or call our office to take the credit card over the phone.