Form **3520** Department of the Treasury

Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts

OMB No. 1545-0159

2015

► Information about Form 3520 and its separate instructions is at www.irs.gov/form3520.

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Not	Note. All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.										
For	For calendar year 2015, or tax year beginning , 2015, ending , 20										
Α	🔥 Check appropriate boxes: 🗌 Initial return 🗌 Initial return (extension filed) 🗌 Final return 🗌 Amended return										
в											
С											
	Check all applicable boxes:										
	(a) You are a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust, (b) You held an outstanding obligation of a related foreign trust (or a person related to the trust) issued during the current tax year, that you reported as a "qualified obligation" (defined in the instructions) during the current tax year, or (c) You are the executor of the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was treated as the owner of any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. Complete all applicable identifying information requested below and Part I of the form and see the instructions for Part I.										
	You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. Complete all applicable identifying information requested below and Part II of the form and see the instructions for Part II.										
	(a) You are a U.S. person who, during the current tax year, received a distribution from a foreign trust, or (b) You are a U.S. person who is also a grantor or beneficiary of a foreign trust (1) that has made a loan of cash or marketable securities, directly or indirectly, to you or a U.S. person related to you during the current tax year, or (2) from which you or a U.S. person related to you received the uncompensated use of trust property. Complete all applicable identifying information requested below and Part III of the form and see the instructions for Part III.										
			e current tax year, received certain w and Part IV of the form and see th		a foreign person. Complete all applicable						
1	a	Name of U.S. person(s) with respect to wh	nom this Form 3520 is being filed (see instru	uctions)	b Identification number						
	c	Number, street, and room or suite no. (if a	P.O. box, see instructions)		d Spouse's identification number						
	е	City or town	f State or province	g ZIP or foreign postal code	h Country						
	i	Check the box if you are married and	d filing a joint 2015 income tax return,	but you are filing separat	e Forms 3520.						
	i	Service center where U.S. person's			· · · · · •						
	1										
	k	If an extension was requested for the	e tax return, check this box 🗌 and	l enter the form number o	of the tax return to be filed. ►						
2	а	Name of foreign trust (if applicable)			b(1) Employer identification number (if any)						
		Number, street, and room or suite no. (if a	P.O. box, and instructional		b(2) Reference ID number (see instructions)						
	С	Number, street, and foort of suite no. (if a	F.O. DOX, see instructions)		b(z) Reference in humber (see instructions)						
	4	City or town	e State or province	f ZIP or foreign postal code	g Country						
	d				g country						
		D : 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1									
3		information?	agent (defined in the instructions) wh		 Yes No						
			3g. If "No," be sure to complete Part I,	lines 15 through 18.							
3	а	Name of U.S. agent			b Identification number (if any)						
	c Number, street, and room or suite no. (if a P.O. box, see instructions)										
	d	City or town	e State or province	f ZIP or postal code	g Country						
4	а	Name of U.S. decedent (see instr.)	b Address		c TIN of decedent						
	d	Date of death			e EIN of estate						
	f	Check applicable box:									
			a foreign trust by reason of death.								
		U.S. decedent treated as owner	of foreign trust immediately prior to de	eath.							

Assets of foreign trust were included in estate of U.S. decedent.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

5s Name of trust overtor b Address c Identification number (if any) 6s Country code of country where trust was created b Country code of country where trust was created c Determine trust was created 7s Will any peecon (other than the U.S. transferor or the foreign trust) be vested as the owner of the transferod assets after the transfer? Yes No 8 Was the transfer a completed gift or bequest? If "Yes," see instructions	Part		Transfe	rs by l	J.S. Pers	sons to a For	eign Trust Dur	ing the Current	Tax Year	(see instructio	ns)			
7a Will any periodic offer Gragin No 7a Will any periodic offering Yes No b Nome of the foreign trust ownes, if any Address Contry of relidence Martification number, if any Relevant 8 Was the transfer as completed gift or bequest? If "Yes," see instructions Image: see instructions Image: see instructions Image: see instructions Image: see instructions 9a Now or at any time in the future, can any part of the income or compus of the trust benefit any U.S. beneficiary? Yes No 10 Will you continue to be treated as the owner of the transfer of Related Trust (see instructions) Yes No 11 During the current tax year, did you transfer property (including cash) to a related foreign trust is exchange for an obligation of a period see on the completion of a period see on the completion of the rout or an outplation of a period see on related to the trust (see instructions)? Yes No 11* During the current tax year, did you transfer property (including cash) to a related foreign trust is exchange for an obligation of the rout or an outplation of a period see on routplate did bigations? Yes No 14* Wile complete the rest of Schedule A. as applicable in the schedule factorign trust is exchange for each nonqualified obligation. Yes No 14* Yes </td <td>5a</td> <td colspan="7">a Name of trust creator b Address</td> <td>c Iden</td> <td colspan="5"></td>	5a	a Name of trust creator b Address							c Iden					
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trust owners, if any Address Coding or resound Description Section 8 Was the transfer a completed gift or bequest? If "Yes," see instructions					the U.S. tran	sferor or the foreigr	n trust) be treated as t	ne owner of the transfer	red assets afte	r the transfer?	Yes			
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b If "No," could the trust be revised or amended to benefit a U.S. beneficiary?. Yes No 10 Will you continue to be treated as the owner of the transferred asset(s) after the transfer? Yes No 11a During the current tax year, did you transfer property (including cash) to a related foreign trust in exchange for an obligation of the trust or an obligation of a person related to the trust (see instructions)? Yes No 11a During the current tax year, did you transfer property (including cash) to a related to resign trust in exchange for an obligation of the trust or an obligation sour received (with respect to a transfer described in 11 a above) qualified obligations? Yes No 116 "No", go to Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation If "No," go to Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation If "No," go to Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation If "No," go to Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation 12 With respect to each qualified obligation you reported on line 11b: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? Yes No 12				•	•	•				-	_			
10 Will you continue to be treated as the owner of the transferred asset(s) after the transfer?			-			• •			-	· -	_			
Schedule A – Obligations of a Related Trust (see instructions) 11a During the current tax year, did you transfer property (including cash) to a related foreign trust in exchange for an obligation of the trust or an obligation of a person related to the trust (see instructions)? Image: Complete the rest of Schedule A, as applicable. If "No," go to Schedule B. b Were any of the obligations you received (with respect to each qualified obligation. If "Ne," complete the rest of Schedule A, with respect to each qualified obligation. If "No," go to Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation enter ~0" in column (h). Date of transfer giving rise to obligation you reported on line 11b: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation or consideration at all, for the property transfered? Yes No Note of the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or on consideration at all, for the property transfered? O (the obligation of the rest of Schedule C. (the opperty transfered? O you agree to extend the period of assessment of any income or transfer tax attributable to the transfer description in 11b. Schedule B — Gratuitous Transfers (see instructions) <td col<="" td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td></td>	<td></td> <td>_</td> <td></td>											_		
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obligation of the trust or an obligation of a person related to the trust (see instructions)? Yes No if "Yes," complete the rest of Schedule A, as applicable. If "No," go to Schedule B. Were any of the obligations you received (with respect to acach qualified obligation. Yes No if "No," go to Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation, enter "-0-" in column (h). (m) (m) (m) 0 Date of transfer giving rise to obligation Maximum term Yield to maturity FMV of obligation 12 With respect to each qualified obligation you recorded on line 11b: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? Yes No 13 During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or no consideration at all, for the property transferred? (m) <	44.5	Duni												
If "Yes," complete the rest of Schedule A, as applicable. If "No," go to Schedule B. Were any of the obligations you received (with respect to each qualified obligation. If "No," go to Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation. If "No," go to Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation 0 0 (ii) (iii) (iiii) (iii) (iiii) (iiii) (iiii) (iiii) (iiii) (iiii) (iiiiiiii) (iiiiii) (iiiiiiii) (iiiiiii) (iiiiiii) (iiiiiiiiiiii) (iiiiiiiiiiiii) (iiiiiiiiiiiiiii) (iiiiiiiiiii) (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	па		-							-	-	Π		
b Were any of the obligations you received (with respect to a cach qualified obligation. If "Nes," complete the rest of Schedule & and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation, enter "-0-" in column (h). (w) (w) If "Base of transfer giving rise to obligation (ii) (iii) (w) FMW of obligation If "Wes," complete the rest of Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation, enter "-0-" in column (h). (iii) (w) If the obligation is the obligation (h) (iii) (iii) (w) FMW of obligation Image: the obligation is the obligation (h) (iii) (iii) (w) FMW of obligation Image: the obligation is outstanding, to a date 3 years after the maturity date of the obligation? Image: transfer (yes) No Note. Generally, you must answer "Yes" if you checked "Yes" to the question on line 11b. Schedule B - Gratuitous Transfers (see instructions) Yes No If "No," go to Schedule C. (i) (ii) (ii) (iii) (iiii) (iiii) (iiii) (iiii) (iiii) (iiiiiii) (iiii) (ii			-		-					· · · · [Yes	L No		
If "Yes," complete the rest of Schedule A with respect to each qualified obligation. If "No," go to Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation (ii) 0 0 0 0 0 0 0 0 0 Date of transfer giving rise to obligation Maximum term Yield to maturity FMV of obligation 12 With respect to each qualified obligation you reported on line 11b: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? Yes No Note. Generally, you must answer "Yees" if you checked "Yees" to the question on line 11b. Schedule B — Gratuitous Transfers (see instructions) 13 During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV. or no consideration at all, for the property transferred? (f) Excess, if any. of property few of property transferred? (h) Excess of column (c) our column (c) through (i) below and the rest of Schedule B, as applicable. (f) Excess of column (c) our column (c) or property reasferred? (g)							-			F	_	_		
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obligation, enter "-0-" in column (h). (ii) (iii) (iii) (iv) (iv) Date of transfer giving rise to obligation Maximum term Yield to maturity FMV of obligation 12 With respect to each qualified obligation you reported on line 11b: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? . . Yes No Note. Generally, you must answer "Yes" if you checked "Yes" to the question on line 11b. Schedule B – Gratuitous Transfers (see instructions) Yes No 13 During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or no consideration at all, for the property transferred? . Yes No 14 "Yoo," go to Schedule C. Yes No 15 Date of property transferred U.S. adjusted bain recognized for property transferred Gin recognized for property (d) and (e) 		lf "Y	'es," comple	ete the re	est of Scheo	dule A with respe	ect to each qualified	obligation.						
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Date of transfer giving rise to obligation Maximum term Yield to maturity FMV of obligation 12 With respect to each qualified obligation you reported on line 11b: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? Yes No Note. Generally, you must answer "Yes" if you checked "Yes" to the question on line 11b. Schedule B – Gratuitous Transfers (see instructions) Yes No 13 During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or no consideration at all, for the property transferred? Yes No If "Yes," complete columns (a) through (i) below and the rest of Schedule B, as applicable. FMV of property transferred? Yes No If "No," go to Schedule C. (d) (e) (f) and (e) (f) property transferred (g) (f) and (e) (f) and (e) (f) property transferred (g) (f) and (e) (f) property transferred Excess of column (e) column (e) column (e) column (e) (f) property transferred (g) and (e) (f) property received, ff any FMV of property received (f) and (e) (f)		obli	gation, enter	r "-0-" in	column (h)									
12 With respect to each qualified obligation you reported on line 11b: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation?			(i))			(ii)	(iii)			(iv)			
any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation?	[Date of	f transfer givin	ng rise to	obligation	Ma	ximum term	Yield to ma	iturity	FMV o	of obligati	on		
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any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation?	10	\ \ /;+k	roopoot to	aaab au	alified ablie		ad on line 11h: Do y		the period of	accompant of				
the obligation is outstanding, to a date 3 years after the maturity date of the obligation?	12		•					e e	•					
Note. Generally, you must answer "Yes" if you checked "Yes" to the question on line 11b. Schedule B – Gratuitous Transfers (see instructions) 13 During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or no consideration at all, for the property transferred? Yes No If "Yes," complete columns (a) through (i) below and the rest of Schedule B, as applicable. If "No," go to Schedule C. (a) (b) (c) (c) (c) Excess, if any, of posperty transferred (c) (c) Excess, if any, of or poperty transferred Description of property transferred (c) U.S. adjusted basis of property transfer, if any (c) Excess, if any, of column (c), over the sum of columns (c) down (c) over the sum of columns (c) down (c) over the sum of columns (c) down (c) over the sum of columns (c) and (e) FMV of property received S Totals >									-		_ V			
Schedule B – Gratuitous Transfers (see instructions) 13 During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or no consideration at all, for the property transferred?			-		-			-		· · · · [_ res			
13 During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or no consideration at all, for the property transferred? Yes No 14 Yes Output Yes Yes No 13 During the current tax year, did you make any transferred? If "Yes," complete columns (a) through (i) below and the rest of Schedule B, as applicable. Yes No 16 "Yes," complete columns (a) through (i) below and the rest of Schedule B, as applicable. If "No," go to Schedule C. (a) (b) (c) (c) (c) (c) (c) (c) (c) Excess, if any, of column (c) over for columns (c) (c) Excess of column (c) over for column (c) (c) Excess of column (c) (c) (c) Excess of column (c)		Not	e. Generally	, you mu										
or no consideration at all, for the property transferred?								•	,					
If "Yes," complete columns (a) through (i) below and the rest of Schedule B, as applicable. If "No," go to Schedule C. (a) b) c) b constrained basis of property transferred basis of p	13		-					directly) to the trust	and receive I	ess than FMV,	_	_		
If "No," go to Schedule C. (b) (c) (d) (e) (f) (g) (g) (g) (h) Excess of (i) Date of transfer Description of property transferred (c) U.S. adjusted basis of property transferred Gain recognized at time of transfer, if any (g) Description of property received FMV of property received FMV of property received (h) Excess of column (c) over columns (d) and (e) Description of property received FMV of property received (h) Excess of column (c) over columns (d) and (e) Excess of column (c) over column (c) over column (c) Totals ▶		or n	o considerat	tion at a	ll, for the pr	operty transferre	d?			· · · · [Yes	∐ No		
(a) Date of transfer (b) Description of property transferred (c) U.S. adjusted basis of property transferred (e) Gain recognized at time of transfer, if any (g) Description of property received, if any (h) FMV of property received, if any Totals ▶ Image: transfer total and the property transferred Image: transfer total and the provided total and total and		lf "Y	'es," comple	ete colun	nns (a) thro	ugh (i) below and	the rest of Schedu	le B, as applicable.						
(a) (b) (c) U.S. adjusted basis of property transferred Gain recognized at time of transfer, if any Excess, if any, of column (c) over the sum of columns (d) and (e) Description of property received, if any (h) (h) (i) Excess of column (c) over column (c) Image: transferred Image: tra		lf "N	lo," go to So	chedule	С.									
(a) (b) (c) U.S. adjusted basis of property transferred Gain recognized basis of property transfer, if any Description of property of column (c) over the sum of columns (d) and (e) Description of property received (h) (h) (h) (h) (h) (h) (h) Excess of column (c) over column (c)						(d)	(0)	(f)	(7)					
Date of transfer Description of property transferred FMV of property transferred basis of property transferred at time of transfer, if any of columns (c) over the sum of columns (d) and (e) of property received, if any FMV of property received Excess of column (c) over columns (d) and (e) Image: transferred Image:	(a)			(c)					(h)				
transfer transferred transferred property transferred transferr, if any columns (d) and (e) received, if any received				FMV o	f property					FMV of property				
Image: Constraint of the second s	trans	sfer		tran	sferred		· · · ·		,	received				
14 You are required to attach a copy of each sale or loan document entered into in connection with a transfer reported on line 13. If these documents have been attached to a Form 3520 filed within the previous 3 years, attach only relevant updates. Are you attaching a copy of: Yes No Attached Year a Sale document? Sale docume						transferred	if any	(d) and (e)	if any					
14 You are required to attach a copy of each sale or loan document entered into in connection with a transfer reported on line 13. If these documents have been attached to a Form 3520 filed within the previous 3 years, attach only relevant updates. Are you attaching a copy of: Yes No Attached Year a Sale document? Sale docume														
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documents have been attached to a Form 3520 filed within the previous 3 years, attach only relevant updates. Attached Year Are you attaching a copy of: Yes No Previously Attached a Sale document? Sale docume				al += -11	aab =	, of or the sector			adian with	transfer		- 10 IC 11		
Are you attaching a copy of: Yes No Attached Previously Year Attached a Sale document? Image: Comparison of the second s	14		•							•	a on line	3 13. IT THESE		
Are you attaching a copy of: Yes No Previously Attached a Sale document? <td< td=""><td></td><td>doc</td><td>uments have</td><td>e peen a</td><td>mached to</td><td>a Form 3520 filed</td><td>a within the previou</td><td>s 3 years, attach only</td><td>y relevant upo</td><td></td><td></td><td></td></td<>		doc	uments have	e peen a	mached to	a Form 3520 filed	a within the previou	s 3 years, attach only	y relevant upo					
a Sale document? 														
b Loan document?		Are	you attachir	ng a cop	y of:				Yes	No Previou	sly /	Attached		
	а	Sale	e document?	?										
c Subsequent variances to original sale or loan documents?	b	Loa	n document	?										
	с	Sub	sequent var	iances to	o original sa	ale or loan docun	nents?	<u></u>						

Form **3520** (2015)

Part I Schedule B-Gratuitous Transfers (Continued)

Note. Complete lines 15 through 18 only if you answered "No" to line 3, acknowledging that the foreign trust did not appoint a U.S. agent to provide the IRS with all relevant trust information.

(b) Address of beneficiary			(d) Identification number, if any		
· ····································	Yes	No	· · · · · · · · · · · · · · · · · · ·		
(b) Address of trustee			(c) Identification number, if any		
(b) Address of other persons with trust powers	(c) Description of powers				(d) Identification number, if any
	Address of beneficiary (b) Address of trustee (b) Address of trustee (b) Address of other persons with trust powers	(b) Address of beneficiary Yes (b) Address of trustee (b) Address of trustee (c) (c) (c) (c) (c) (c) (c) (c)	Address of beneficiary Yes No (b) Image: Constraint of the parameters (b) Address of trustee		

If you checked "No" on line 3 (or did not complete lines 3a through 3g), you are required to attach a copy of all trust documents as indicated 18 below. If these documents have been attached to a Form 3520-A or Form 3520 filed within the previous 3 years, attach only relevant updates.

	Are you attaching a copy of:			Yes	No	Attached Previously		Year tached	
а	Summary of all written and ora	al agreements and understandi	ngs relating to the trust?						
b	The trust instrument?								
с	Memoranda or letters of wishe	es?							
d	Subsequent variances to origi	nal trust documents?							
е	Trust financial statements? .								
f	Other trust documents?								
	Schedule C-Qualified Obligations Outstanding in the Current Tax Year (see instructions)								
19	Did you, at any time during the tax year, hold an outstanding obligation of a related foreign trust (or a person related to								
	the trust) that you reported as a "qualified obligation" in the current tax year?								
	If "Yes," complete columns (a) through (e) below.								
	(a) Date of original obligation	(b) Tax year qualified obligation first reported	(c) Amount of principal payments made during the tax year	payments	(d) It of interest made dui tax year	st st	still mee criteria	bligation et the	
							s	No	

Form 3520 (2015)

-	3520 (2015) rt II U.S. Ov	wher of	a Forei	an Trust (soo ir	nstructions)							Page 4
20				b)	o) (c)		esidence	idence (d)		(e) Relevant (sectio			
21	Country code of a	(a) country whe as created	ere foreign	trust	С	ountry code of cou	untry w	(b) hose law g	joverns the	foreign trust	Date foreiç	(c) n trust was cr	reated
22 23 Par	If "Yes," attach If "No," to the b See instruction Enter the gross	the Foreig best of you s for inforr value of t	n Granto r ability, nation on he portio	or Trust Owne complete and penalties. n of the foreig	er State d attac	rear?	ved fro orm 35 eated a	om the for 520-A for as owning	the foreigr	n trust. d of the tax year		Yes	No
 	Cash amounts o (a) te of distribution		(b)	eceived, direc	FM	ly or indirectly, during th (c) FMV of property receiv (determined on date of distribution)		Descr property	ear, from th (d) iption of transferred, any	(e) EMV of prope	erty Exc	included on (f) ess of columr ver column (e	n (C)
Tota 25	Is	it upon the e columns considered use of tr	e purchas (a) throu to have ust prop	se of property gh (g) below e received a erty (as des	y from for eac a loan cribed	the trust)? . ch such loan. if you (or a U in section 643	.S. pe 6(i)). S	 erson rela	 ated to ye	ou) were permi	tted the	Yes 🗌	No
FM	(a) IV of loan proceeds	(t Date of Ioan tran	original	(c) Maximum te repaymer obligatio	nt of	(d) Interest rate of obligation		(e) e obligation a ed obligatior No	n?" F	FINIT OF qualified from the		(g) treated as distribution the trust (subtract n (f) from column (a))	
Tota											► \$		
	With respect to a period of assessi- tax changes for obligation? . Note. Generally, Total distributions	ment of ar each year you must a	that the	e or transfer e obligation i Yes" if you ch	tax att is outs necked	ributable to the standing, to a d	transa ate 3 n (e) or	iction, and years aft f line 25.	d any cons ter the ma	sequential incor aturity date of t	ne	Yes 🗌	No
28	Did the trust, at a that you reported If "Yes," complet	as a "qua	lified obli	gation" in the	e curre	nt tax year?.	-				bu)	Yes	No
	transaction quali		(b) Tax year lified obligation irst reported			princip ade du	ide during		mount of st payments de during e tax year	(e) Does the loan still meet the criteria of a qualified obligation? Yes No		d	

Form 35	20 (2015)		Page 5
Part	Distributions to a U.S. Person From a Foreign Trust During the Current Tax Year (Co	ontinued)	
29	Did you receive a Foreign Grantor Trust Beneficiary Statement from the foreign trust with respect to a		
	distribution?	Yes 🗌 No	N/A
	If "Yes," attach the statement and do not complete the remainder of Part III with respect to that distribution.		
	If "No," complete Schedule A with respect to that distribution. Also complete Schedule C if you enter an		
	amount greater than zero on line 37.		
30	Did you receive a Foreign Nongrantor Trust Beneficiary Statement from the foreign trust with respect to a		
		Yes 🗌 No	□ N/A
	If "Yes," attach the statement and complete either Schedule A or Schedule B below (see instructions). Also		
	complete Schedule C if you enter an amount greater than zero on line 37 or line 41a.		
	If "No," complete Schedule A with respect to that distribution. Also complete Schedule C if you enter an		
	amount greater than zero on line 37.		
	Schedule A–Default Calculation of Trust Distributions (see instructions)		
31			
32	Enter amount from line 27		
33	Enter total distributions received from the foreign trust during the 3 preceding tax years (or during the number of		
33	years the trust has been a foreign trust, if fewer than 3)		
04			
34 35	Multiply line 33 by 1.25		
35	and enter the result		
26			
36	Amount treated as ordinary income earned in the current year. Enter the smaller of line 31 or line 35		
37	Amount treated as accumulation distribution. Subtract line 36 from line 31. If -0-, do not complete the rest of Part III		
38	Applicable number of years of trust. Divide line 32 by 2 and enter the result here . Schedule B-Actual Calculation of Trust Distributions (see instructions)		
39 40 -	Enter amount from line 27		
40a	Amount treated as ordinary income in the current tax year		
b			
41a	Amount treated as accumulation distribution. If -0-, do not complete Schedule C, Part III		
b			
42a	Amount treated as net short-term capital gain in the current tax year		
b	Amount treated as net long-term capital gain in the current tax year		
C	28% rate gain		
d	Unrecaptured section 1250 gain		
43	Amount treated as distribution from trust corpus		
44	Enter any other distributed amount received from the foreign trust not included on lines 40a, 41a, 42a, 42b, and 43 (attach explanation)		
45			
45	Amount of foreign trust's aggregate undistributed net income		
46	Amount of foreign trust's weighted undistributed net income		
47	Applicable number of years of trust. Divide line 46 by line 45 and enter the result here ► Schedule C-Calculation of Interest Charge (see instructions)		
40			
48	Enter accumulation distribution from line 37 or 41a, as applicable		
49 50	Enter tax on total accumulation distribution from line 28 of Form 4970 (attach Form 4970 – see instructions) .		
50	Enter applicable number of years of foreign trust from line 38 or 47, as applicable (round		
-	to nearest half-year)		
51	Combined interest rate imposed on the total accumulation distribution (see instructions)		
52 52	Interest charge. Multiply the amount on line 49 by the combined interest rate on line 51		
53	Tax attributable to accumulation distributions. Add lines 49 and 52. Enter here and as "additional tax" on your income tax rature		
	income tax return		3520 (001 F)

Form **3520** (2015)

Form 3	3520 (20	015)		Page 6				
Part	IV	U.S. Recip (see instru	pients of Gifts or Bequests Received During the Current Tax Year From Foreign Persons ctions)					
54		0	nt tax year, did you receive more than \$100,000 that you treated as gifts or bequests from a or a foreign estate? See instructions for special rules regarding related donors	🗌 No				
	If "Yes," complete columns (a) through (c) with respect to each such gift or bequest in excess of \$5,000. If more space is needed, attach a statement.							

	(a) Date of gift or bequest	(b) Description of property received	(c) FMV of property received					
Total .			l\$					
55	5 During the current tax year, did you receive more than \$15,601 that you treated as gifts from a foreign corporation or a							
	foreign partnershi	p? See instructions regarding related donors	· 🗌 Yes 🗌 No					

If "Yes," complete columns (a) through (g) with respect to each such gift. If more space is needed, attach a statement.

	(a) Date of gift			nor Address of foreign donor		or	(d) Identification number, if any		
			1						
Chec		e) Ilies to the foreign dono	r	(f) Description of prop		(g) FMV of property received			
C	Corporation	Partnership					,		
				donor, in making any gift o ner person? If "Yes," see in					
Sign Here		of perjury, I declare that belief, it is true, correct,	, schedules, or state	ments, and to the best of my					
	Signature			Title			Date		
Paid Prepar		Print/Type preparer's name Pre		parer's signature Date			f PTIN		
Use O		• •				Firm's EIN ►			
	Firm's addre	ess ►	Phone no.						

Form **3520** (2015)