

2023 Foreign Accounts (FinCEN Form 114/8938)

1	TSJ	Account is for:	2	(F114, 8938, Both, None)
	Financial institution		3	
	Account number		4	
	Maximum account value	5	6	Unknown (For FinCEN Form 114 ONLY)
	Street address		7	
	City		8	
	Province / state, country, postal code	9	10	11
				12
				Do not update

FinCEN Form 114 Specific Account Information

13	Part II - Separately owned	14	Part III - Jointly owned	15	Part IV - No financial interest
Type of account:		17	Bank	18	Securities
			Other	19	

Account Owner Information for Principal Joint Owner (Parts III and IV ONLY) (excluding filer)

TIN	20	TIN unknown				
Individual name	21	U.S.	or Foreign	22		
Entity name	23	First	MI	24	Last	25
Street address	26					
City	27					
U.S. ONLY	28	State, ZIP code	29			
Foreign ONLY	30	Province / state, country, postal code	31	32	33	

FinCEN Form 114 addresses, for financial institutions and account owners, require a valid state / province / territory abbreviation for Canada and Mexico ONLY. A list of valid province abbreviations for these countries can be found in the screen help.

Part Specific Information

Number of joint owners excluding filer (Part III ONLY)	34
Filer's job title for the position which gives him or her authority (Part IV ONLY)	35

Form 8938 Specific Account Information

Type of account:	36	Deposit	37	Custodial
Mark all that apply:	38	Account opened during tax year	39	Account closed during tax year
	40	Account jointly owned with spouse	41	No tax item reported in Part III with respect to this asset
Financial Institution's Global Intermediary ID Number (GIIN)	42	43	44	45

Foreign Currency Exchange Rate Information (if applicable)

Foreign currency in which account is maintained	46
Foreign currency exchange rate used to convert to U.S. dollars	47
Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service	48

FRGN
18-1

2023 8938 - Specified Foreign Financial Assets

Part III - Summary of Tax Items Attributable to Specified Foreign Financial Assets

Foreign Deposit and Custodial Accounts

	Amount reported	Form and Line	Schedule and Line
Interest	1	2	3
Dividends	4	5	6
Royalties	7	8	9
Other Income	10	11	12
Gains (losses)	13	14	15
Deductions	16	17	18
Credits	19	20	21

Other Foreign Assets

	Amount reported	Form and Line	Schedule and Line
Interest	22	23	24
Dividends	25	26	27
Royalties	28	29	30
Other Income	31	32	33
Gains (losses)	34	35	36
Deductions	37	38	39
Credits	40	41	42

8938
18-2

Part IV - Excepted Specified Foreign Financial Assets

If specified foreign financial assets were reported on one or more of the following forms, enter the number of such forms filed. It is not necessary to include these assets on Form 8938 for the tax year.

Number of Forms 3520	<input type="text" value="43"/>	Number of Forms 3520-A	<input type="text" value="45"/>	Number of Forms 5471	<input type="text" value="47"/>
Number of Forms 8621	<input type="text" value="44"/>	Number of Forms 8865	<input type="text" value="46"/>		

2023 Form 8938, Part VI - Other Foreign Assets

Part III and IV entries can be made on screen 8938.

Part V - "Foreign Deposit and Custodial Account" entries can be made on screen FRGN.

Description of asset	1	
Identifying number or other designation	2	
Maximum value of asset during tax year	3	
Complete all that apply: Date asset acquired during tax year, if applicable	4	
Date asset disposed of during tax year, if applicable	5	
<input type="checkbox"/> 6 Asset jointly owned with spouse	<input type="checkbox"/> 7	No tax item reported in Part III with respect to this asset

Foreign Currency Exchange Rate Information (if applicable)

Foreign currency in which asset is denominated	8	
Foreign currency exchange rate used to convert to U.S. dollars	9	
Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service	10	

If this asset IS stock of a foreign entity or an interest in a foreign entity:

Foreign Entity Information

Name	11						
Global Intermediary ID Number (GIIN)	12	.	13	.	14	.	15
Type: <input type="checkbox"/> 16 Partnership <input type="checkbox"/> 17 Corporation <input type="checkbox"/> 18 Trust <input type="checkbox"/> 19 Estate							
Street address	20						
City	21						
U.S. ONLY State, ZIP code	22	23					
Foreign ONLY Province / state, country, postal code	24	25	26				

If this asset is NOT stock of a foreign entity or an interest in a foreign entity:

27 Additional issuer or counterparty for the previous asset

Issuer or Counterparty Information

Name <input type="checkbox"/> 28 Issuer or <input type="checkbox"/> 29 Counterparty	30				
Type: <input type="checkbox"/> 31 Individual <input type="checkbox"/> 32 Partnership <input type="checkbox"/> 33 Corporation <input type="checkbox"/> 34 Trust <input type="checkbox"/> 35 Estate					
Check if issuer or counterparty is: <input type="checkbox"/> 36 U.S. person <input type="checkbox"/> 37 Foreign person					
Street address	38				
City	39				
U.S. ONLY State, ZIP code	40	41			
Foreign ONLY Province / state, country, postal code	42	43	44		

CO38
18-3