

2023 Foreign Accounts (FinCEN Form 114/8938)

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

<input type="checkbox"/> 13 Part II - Separately owned	<input type="checkbox"/> 14 Part III - Jointly owned	<input type="checkbox"/> 15 Part IV - No financial interest
Type of account: <input type="checkbox"/> 17 Bank	<input type="checkbox"/> 18 Securities	Other <input type="checkbox"/> 19

Account Owner Information (Parts III and IV ONLY)

TIN	20	TIN unknown
Individual name	21	U.S. or Foreign <input type="checkbox"/> 22
Entity name	23	First MI <input type="checkbox"/> 24 Last <input type="checkbox"/> 25
Street address	26	
City	27	
U.S. ONLY State, ZIP code	28	
Foreign ONLY Province / state, country, postal code	29	<input type="checkbox"/> 30 <input type="checkbox"/> 31 <input type="checkbox"/> 32 <input type="checkbox"/> 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 (Part III ONLY)	<input type="checkbox"/> 34
Filer's title for the position which gives him or her authority (Part IV ONLY)	<input type="checkbox"/> 35

Form 8938 Specific Account Information

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

Foreign Currency Exchange Rate Information (if applicable)

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

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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

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	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

Part IV - Excepted Specified Foreign Financial Assets

If you reported specified foreign financial assets on one or more of the following forms, enter the number of such forms filed. You do not need 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"/>		

Form 8938 - Specified Individuals

Enter the name and TIN of the specified individuals that closely hold the partnership.

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(a) Name	(b) TIN
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20

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

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