

Statement of Major Changes*

2010 Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner

The entire signature section below line 6 at the bottom of page 1 of the 2010 Form 3520-A has been revised. The Privacy Act language was also deleted from the Paperwork Reduction Act Notice language below the signature line.

This change was the result of T.D. 9501, final regulations under section 6109, which addresses the change that paid preparers must get PTINs, and must enter their PTIN on a return they are paid to prepare. Paid preparers will no longer be able to enter their Social Security number in the "Paid Preparer's Use only" section of Form 3520-A.