

**Annual Information Return of Foreign Trust With a U.S. Owner**  
**(Under section 6048(b))**

**2019**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form3520A](http://www.irs.gov/Form3520A) for instructions and the latest information.

**Note:** All information must be in English. Show all amounts in U.S. dollars.

For calendar year 2019, or tax year beginning \_\_\_\_\_, 2019, ending \_\_\_\_\_, 20\_\_\_\_\_.

Check appropriate boxes.  Initial return  Final return  Amended return

Check if any excepted specified foreign financial assets are reported on this form (see instructions)

**Part I General Information** (see instructions)

<b>1a</b> Name of foreign trust			<b>b(1)</b> Employer identification number	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)			<b>b(2)</b> Reference ID number (see instructions)	
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or foreign postal code	<b>g</b> Country	

**2** Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all the relevant trust information?  Yes  No

If "Yes," skip lines 2a through 2e and go to line 3.  
If "No," you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A filed within the previous 3 years, attach only relevant updates.

Have you attached a copy of:	Yes	No	Attached Previously	Year Attached
<b>a</b> Summary of all written and oral agreements and understandings relating to the trust? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>b</b> The trust instrument? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>c</b> Memoranda or letters of wishes? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>d</b> Subsequent variances to original trust documents? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>e</b> Other trust documents? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

<b>3a</b> Name of U.S. agent			<b>b</b> Identification number	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	

<b>4a</b> Name of trustee			<b>b</b> Identification number, if any	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	

**5** Did the trust transfer (directly or indirectly) any property (including cash) to another person (see instructions for definition of person) during the foreign trust's tax year? If "Yes," attach a statement (see instructions)  Yes  No

**6** Enter the number of **Foreign Grantor Trust Owner Statements** (pages 3 and 4) included with this Form 3520-A ▶

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ \_\_\_\_\_ ▶ \_\_\_\_\_ ▶ \_\_\_\_\_  
Trustee's Signature Title Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

**Part II Foreign Trust Income Statement**

Enter totals from books and records of foreign trust (see instructions).

<b>Income</b>	<b>1</b>	Interest . . . . .		
	<b>2</b>	Dividends . . . . .		
	<b>3</b>	Gross rents and royalties . . . . .		
	<b>4</b>	Income (loss) from partnerships and fiduciaries . . . . .		
	<b>5</b>	Capital gains:		
	<b>a</b>	Net short-term capital gain (loss) . . . . .		
	<b>b</b>	Net long-term capital gain (loss) . . . . .		
	<b>6</b>	Ordinary gains (losses) . . . . .		
<b>7</b>	Other income (attach statement) . . . . .			
<b>8</b>	Total income (add lines 1 through 7) . . . . .			
<b>Expenses</b>	<b>9</b>	Interest expense . . . . .		
	<b>10a</b>	Foreign taxes (attach statement) . . . . .		
	<b>b</b>	State and local taxes . . . . .		
	<b>11</b>	Amortization and depreciation (depletion) . . . . .		
	<b>12</b>	Trustee and advisor fees . . . . .		
	<b>13</b>	Charitable contributions . . . . .		
	<b>14</b>	Other expenses (attach statement) . . . . .		
<b>15</b>	Total expenses (add lines 9 through 14) . . . . .			
<b>16</b>	Net income (loss) (subtract line 15 from line 8) . . . . .			
<b>17a</b>	Enter the fair market value (FMV) of total distributions (directly or indirectly) from the trust to all persons, whether U.S. or foreign. See instructions for definitions of distribution and person . . . . . ▶			
<b>b</b>	Distributions to U.S. owners:			
	<b>(i) Name of owner</b>	<b>(ii) Identification number</b>	<b>(iii) Date of distribution</b>	<b>(iv) FMV on date of distribution</b>
<b>c</b>	Distributions to U.S. beneficiaries:			
	<b>(i) Name of beneficiary</b>	<b>(ii) Identification number</b>	<b>(iii) Date of distribution</b>	<b>(iv) FMV on date of distribution</b>

**Part III Foreign Trust Balance Sheet**

	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
<b>1</b>	Cash . . . . .			
<b>2</b>	Accounts receivable . . . . .			
<b>3</b>	Mortgages and notes receivable . . . . .			
<b>4</b>	Inventories . . . . .			
<b>5</b>	Government obligations . . . . .			
<b>6</b>	Other marketable securities . . . . .			
<b>7</b>	Other nonmarketable securities . . . . .			
<b>8a</b>	Depreciable (depletable) assets . . . . .			
<b>b</b>	Less: accumulated depreciation (depletion) . . . . .			
<b>9</b>	Real property . . . . .			
<b>10</b>	Other assets (attach statement) . . . . .			
<b>11</b>	Total assets . . . . .			
<b>Liabilities</b>				
<b>12</b>	Accounts payable . . . . .			
<b>13</b>	Contributions, gifts, grants, etc., payable . . . . .			
<b>14</b>	Mortgages and notes payable . . . . .			
<b>15</b>	Other liabilities (attach statement) . . . . .			
<b>16</b>	Total liabilities . . . . .			
<b>Net Worth</b>				
<b>17</b>	Contributions to trust corpus . . . . .			
<b>18</b>	Accumulated trust income . . . . .			
<b>19</b>	Other (attach statement) . . . . .			
<b>20</b>	Total net worth (add lines 17 through 19) . . . . .			
<b>21</b>	Total liabilities and net worth (add lines 16 and 20) . . . . .			

**2019 Foreign Grantor Trust Owner Statement** (see instructions)

**Important:** Trustee must prepare a separate statement for each U.S. owner and include a copy of each statement with Form 3520-A. Trustee is also required to send to each U.S. owner a copy of the owner's statement. U.S. owner must attach a copy of its statement to Form 3520.

<b>1a</b> Name of foreign trust			<b>b(1)</b> Employer identification number
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)			<b>b(2)</b> Reference ID number (see instructions)
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or foreign postal code	<b>g</b> Country
<b>2</b> Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," complete lines 3a through 3g.			

<b>3a</b> Name of U.S. agent			<b>b</b> Identification number
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)			
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country

<b>4a</b> Name of trustee			<b>b</b> Identification number (if any)
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)			
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country

**5** The first and last day of the tax year of the foreign trust to which this statement relates ▶

<b>6a</b> Name of U.S. owner			<b>b</b> Identification number
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)			
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country

**h** Service Center where U.S. owner files its income tax returns ▶

**7** Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by the U.S. person.

**8** If the trust did not appoint a U.S. agent, list the trust documents attached to Form 3520-A (see instructions).  
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**9** Gross value of the portion of the trust treated as owned by the U.S. owner . . . . . \$

**10** Cash amounts or FMV of property distributed, directly or indirectly, during the foreign trust's tax year, from the foreign trust (exclude loans) to the U.S. owner.

(a) Date of distribution	(b) Description of property distributed	(c) FMV of property distributed (determined on date of distribution)	(d) Description of property transferred, if any	(e) FMV of property transferred	(f) Excess of column (c) over column (e)

**Totals.** . . . . . ▶ \$

**2019 Statement of Foreign Trust Income Attributable to U.S. Owner** (see instructions)

Report each item on the proper form or schedule of your tax return.

<b>Income</b>	<b>1a</b> Taxable interest . . . . .	
	<b>b</b> Tax-exempt interest ▶	
	<b>2a</b> Total ordinary dividends . . . . .	
	<b>b</b> Qualified dividends ▶	
	<b>3</b> Gross rents and royalties . . . . .	
	<b>4</b> Income from partnerships and fiduciaries . . . . .	
	<b>5</b> Capital gains (losses) . . . . .	
	<b>6</b> Ordinary gains (losses) . . . . .	
<b>7</b> Other income (attach statement) . . . . .		
<b>8</b> <b>Total income.</b> Add lines 1 through 7 . . . . . ▶		
<b>Expenses</b>	<b>9</b> Interest expense . . . . .	
	<b>10a</b> Foreign taxes (attach statement) . . . . .	
	<b>b</b> State and local taxes . . . . .	
	<b>11</b> Amortization and depreciation (depletion) . . . . .	
	<b>12</b> Trustee and advisor fees . . . . .	
	<b>13</b> Charitable contributions . . . . .	
	<b>14</b> Other expenses (attach statement) . . . . .	
<b>15</b> <b>Total expenses.</b> Add lines 9 through 14 . . . . . ▶		

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

**Trustee Signature ▶**

**Title ▶**

**Date ▶**

