Note: The draft you are looking for begins on the next page.



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Early release drafts are at <u>IRS.gov/DraftForms</u> and may remain there even after the final release is posted at <u>IRS.gov/LatestForms</u>. All information about all forms, instructions, and pubs is at <u>IRS.gov/Forms</u>.

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at IRS.gov/Form1040; the Pub. 501 page is at IRS.gov/Pub501; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at IRS.gov/FormsComments. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Department of the Treasury Internal Revenue Service

Statement of Specified Foreign Financial Assets

► Go to www.irs.gov/Form8938 for instructions and the latest information.

► Attach to your tax return.

, 20 For calendar year 20 or tax year beginning , 20 and ending

OMB No. 1545-2195 Attachment Sequence No. 175

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4 If you checked box 3a, skip this line 4. If you checked box 3b or 3c, enter the name and TIN of the specified individual who closely hold the partnership or corporation. If you checked box 3d, enter the name and TIN of the specified person who is a current beneficiary of the trust. (See instructions for definitions and what to do if you have more than one specified individual or specified person to list.)				
Part I Foreign Deposit and Custodial Accounts Summary				
1 Number of Deposit Accounts (reported in Part V)				
2 Maximum Value of All Deposit Accounts				
3 Number of Custodial Accounts (reported in Part V)				
4 Maximum Value of All Custodial Accounts				
5 Were any foreign deposit or custodial accounts closed during the tax year?				
>				
. \$				
. Yes	☐ No			
uctions)				
eported				
(e) Schedule	e and line			
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.				
1. Number of Forms 3520 2. Number of Forms 3520-A 3. Number of Forms 5471				
Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions)				
ount (see inst	ructions).			
1 Type of account				
3 Check all that apply a ☐ Account opened during tax year c ☐ Account jointly owned with spouse d ☐ No tax item reported in Part III with respect to this asset				
5 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars?				
6 If you answered "Yes" to line 5, complete all that apply.				
(a) Foreign currency in which (b) Foreign currency exchange rate used to (c) Source of exchange rate used if not from U.				
account is maintained convert to U.S. dollars Treasury Department's Bureau of the Fiscal Sei				
	a current bened person to list S			

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Part	Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions) (continued)			
7a	Name of financial institution in which account is maintain	ned b Global Intermediary Identification Number (GIIN) (Optional)		
8	Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.			
9	City or town, state or province, and country (including postal code)			
Part	VI Detailed Information for Each "Other Foreig	n Asset" Included in the Part II Summary (see instructions)		
If you		inuation statement for each additional asset (see instructions).		
1	Description of asset	2 Identifying number or other designation		
3 a b	Complete all that apply. See instructions for reporting of Date asset acquired during tax year, if applicable. Date asset disposed of during tax year, if applicable. Check if asset jointly owned with spouse	f multiple acquisition or disposition dates.		
4	Maximum value of asset during tax year (check box that			
а	□ \$0-\$50,000 b □ \$50,001-\$100,000 c	□ \$100,001–\$150,000 d □ \$150,001–\$200,000		
е	If more than \$200,000, list value	\$		
5	Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars?			
6	If you answered "Yes" to line 5, complete all that apply.			
	(a) Foreign currency in which asset is denominated (b) Foreign currency convert to U.S. d	ency exchange rate used to c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service		
7 a	If asset reported on line 1 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset Name of foreign entity b GIIN (Optional)			
C	Type of foreign entity (1) Partnership (2) Corporation (3) Trust (4) Estate			
d	Mailing address of foreign entity. Number, street, and room or suite no.			
е	City or town, state or province, and country (including p	ostal code)		
8	If asset reported on line 1 is not stock of a foreign entity asset.	y or an interest in a foreign entity, enter the following information for the		
	Note: If this asset has more than one issuer or counterpeach additional issuer or counterparty (see instructions)	party, attach a continuation statement with the same information for .		
а	Name of issuer or counterparty			
	Check if information is for Issuer	☐ Counterparty		
b	Type of issuer or counterparty (1) ☐ Individual (2) ☐ Partnership	(3) Corporation (4) Trust (5) Estate		
С	Check if issuer or counterparty is a U.S. person	☐ Foreign person		
d	Mailing address of issuer or counterparty. Number, stre	et, and room or suite no.		
е	City or town, state or province, and country (including p	ostal code)		

Form 8938 (2019) Page (Continuation Statement) Name(s) shown on return TIN Part V Detailed Information for Each Foreign Deposit and Custodial Account Included in the Part I Summary (see instructions) Type of account Deposit __Custodial 2 Account number or other designation **a** Account opened during tax year **b** Account closed during tax year Check all that apply **c** Account jointly owned with spouse **d** No tax item reported in Part III with respect to this asset Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . If you answered "Yes" to line 5, complete all that apply. (a) Foreign currency in which (b) Foreign currency exchange rate used to (c) Source of exchange rate used if not from U.S. account is maintained convert to U.S. dollars Treasury Department's Bureau of the Fiscal Service Name of financial institution in which account is maintained **b** GIIN (Optional) Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. City or town, state or province, and country (including postal code) Detailed Information for Each "Other Foreign Asset" Included in the Part II Summary (see instructions) Description of asset 2 Identifying number or other designation Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates. **b** Date asset disposed of during tax year, if applicable **c** Check if asset jointly owned with spouse **d** Check if no tax item reported in Part III with respect to this asset Maximum value of asset during tax year (check box that applies) **a** \(\square\) \$0_\$50.000 **b** \$50,001-\$100,000 **c** | \$100,001-\$150,000 **d** | \$150,001-\$200,000 If more than \$200,000, list value Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . . □No If you answered "Yes" to line 5, complete all that apply. (a) Foreign currency in which asset (b) Foreign currency exchange rate used to (c) Source of exchange rate used if not from U.S. is denominated convert to U.S. dollars Treasury Department's Bureau of the Fiscal Service If asset reported on line 1 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset. Name of foreign entity **b** GIIN (Optional) **c** Type of foreign entity (1) Partnership (2) Corporation (4) Estate (3) Trust Mailing address of foreign entity. Number, street, and room or suite no. City or town, state or province, and country (including postal code) If asset reported on line 1 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the 8 a Name of issuer or counterparty Check if information is for Issuer Counterparty **b** Type of issuer or counterparty (1) Individual (2) Partnership (3) Corporation (4) Trust (5) Estate U.S. person **c** Check if issuer or counterparty is a Foreign person Mailing address of issuer or counterparty. Number, street, and room or suite no. e City or town, state or province, and country (including postal code)