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

OMB No. 1545-0160

Department of the Treasury Internal Revenue Service

► Go to www.irs.gov/Form3520A for instructions and the latest information.

Note:	All i	nformation must be	e in English. Sh	now all amounts i	n U.S. d	ollars.				-			
For caler	ndar y	ear 2018, or tax year begin	ning		, 2018	ending				, 20			
Check a	appro	priate boxes.	☐ Initial return	Final ret	urn	Am	ended return						
Check i	f any	excepted specified fore	eign financial asse	ts are reported on thi	is form (see	instructio	ons)				🗆		
Part		General Informat	t <b>ion</b> (see instru	ıctions)									
1a	Nam	e of foreign trust						b(1)	Employ	er identific	ation number		
С	Num	ber, street, and room or	r suite no. (if a P.C	). box, see instruction	ns)			b(2)	Referen	ce ID numbei	r (see instructions)		
d	City	or town	<b>e</b> Sta	ate or province		<b>f</b> ZIP or fo	oreign postal code	g	Country				
2	trust	the foreign trust appoir information?			tions) who	can provi	de the IRS with	all the	e relevan	t 🗌 Yes	s 🗌 No		
	If "N filed Have	es," skip lines 2a throug o," you are required to within the previous 3 yes you attached a copy o	attach a copy of a ears, attach only re f:	ill trust documents as elevant updates.			Yes		<b>A</b>	tached to a	a Form 3520-A Year Attached		
a b		mary of all written and outroid trust instrument?	-	_	_			[					
С		noranda or letters of wis						[					
d e		sequent variances to orier trust documents? .	0					[					
		e of U.S. agent						ь	 Identifica	tion numb	 er		
С	Num	ber, street, and room or	r suite no. (if a P.C	). box, see instruction	ns)								
d	City	or town	<b>e</b> Sta	ate or province		f ZIP or	postal code	g	Country				
4a	Nam	e of trustee						b	Identifica	ation numb	er, if any		
С	Num	ber, street, and room or	r suite no. (if a P.C	). box, see instruction	ns)								
d	City	or town	<b>e</b> Sta	ate or province		f ZIP or	postal code	g	Country				
5	year	the trust transfer any p? If "Yes," attach statem	nent (see instruction	ons)						≺ ☐ Yes	s 🗌 No		
6	_	r the number of Foreig								onto and t-	the best of		
Sign Here		nder penalties of perjury, I nowledge and belief, it is true			ncluding any	accompar	iying reports, sch	eaules,	or statem	<b>)</b>	une best of my		
	Ш,	Trustee's Signature		Title						Date			
Paid		Print/Type preparer's nam	e	Preparer's signature			Pate	1	k  if if if if if	PTIN			
Prepa Use O		Firm's name ►						Firm's	EIN ►				
USE U	шу	Firm's address ►								Phone no.			

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Pa	rt II	Foreign Trust Income State Enter totals from books and	ement records of foreign trust (see instructions).	
	1	Interest		
	2	Dividends		
	3	Gross rents and royalties		
•	4	Income (loss) from partnerships and	fiduciaries	
me	5	Capital gains:		
Income	а	Net short-term capital gain (loss) .		
_	b	Net long-term capital gain (loss) .		
	6	Ordinary gains (losses)		
	7	Other income (attach statement) .		
	8	Total income (add lines 1 through 7)		
	9	Interest expense		
ý	10a			
	b	State and local taxes		
nse	11	Amortization and depreciation (deple	tion)	
Expenses	12	Trustee and advisor fees		
Ê	13	Charitable contributions		
	14	Other expenses (attach statement)		
	15	Total expenses (add lines 9 through	14)	
	16		om line 8)	
	17a	Enter the fair market value (FMV) of t	otal distributions from the trust to all persons, whether U.S. or foreign .	
	b	Distributions to U.S. owners:		
	(i) Name of owner		(ii) Identification number (iii) Date of distribution	(iv) FMV
	С	Distributions to U.S. beneficiaries:		
	(i) Name of beneficiary		(ii) Identification number (iii) Date of distribution	(iv) FMV

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

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## 2018 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.

	- 7			1.7						
1a	Name of fo	oreign trust					b(1)	Emplo	yer identification numb	er
С	Number, s	street, and room or suite	no. (if a P.	O. box, see instructions)			b(2)	Referen	nce ID number (see instructi	ons)
d	City or tow	vn	<b>e</b> Sta	ate or province	f	ZIP or foreign postal code	e <b>g</b> (	Country		
2		eign trust appoint a U.S. aq omplete lines 3a through 3g		d in the instructions) who	can prov	ide the IRS with all rele	evant trus	t informat	tion? Yes N	lo
3a	Name of U	J.S. agent					b I	dentificat	tion number	
С	Number, s	street, and room or suite	no. (if a P.	O. box, see instructions)						
d	City or tov	vn	e Sta	ate or province	f	ZIP or postal code	g	Country		
4a	Name of tr	rustee					b I	dentificat	tion number (if any)	
С	Number, s	street, and room or suite	no. (if a P.	O. box, see instructions)						
d	City or tov	vn	e Sta	ate or province	f	ZIP or postal code	g	Country		
5	The tay ve	ear of the owner of the fo	roian truct	to which this statement	rolatos					
6a	Name of U		reigii tiust	to which this statement	relates		b I	dentificat	tion number	
С	Number, s	street, and room or suite	no. (if a P.	O. box, see instructions)			•			
d	City or tow	vn	<b>e</b> Sta	ate or province	f	ZIP or postal code	g (	Country		
h	Service Ce	enter where U.S. owner f	iles its inc	ome tax returns ►	· ·					
7		explanation of the facts eign trust) is treated for U		-			at establ	ishes tha	t the foreign trust (or po	tior
8	If the trust	did not appoint a U.S. a	gent, list t	ne trust documents attac	ched to	Form 3520-A (see ins	structions	s).		
9	Gross valu	ue of the portion of the tr	ust treated	as owned by the U.S. o	wner .		\$			
10	Cash amo U.S. owne	ounts or FMV of property er.	distributed						st (exclude loans) to the	
Date of	(a) f distribution	(b) Description of property di	stributed	(c) FMV of property distribut (determined on date of distrib	ed Dution)	(d) Description of property transferred, if any	FMV of p transf	e) property erred	(f) Excess of column (c) over column (e)	
Totals								>	\$	

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#### 2018 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. Taxable interest . . . . . b Tax-exempt interest ▶ 2a Qualified dividends > ----ncome Gross rents and royalties . . . . . . . . 3 4 5 Capital gains (losses) 6 Ordinary gains (losses) . . . 7 Other income (attach statement) 8 Total income. Add lines 1 through 7 . . . . . . . . 9 10a Foreign taxes (attach statement) . State and local taxes b 11 Amortization and depreciation (depletion) 12 Trustee and advisor fees. . . . . . 13 Charitable contributions . . . 14 Other expenses (attach statement).

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 ►

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**Total expenses.** Add lines 9 through 14.

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## 2018 Foreign Grantor Trust Beneficiary Statement

Important: Trustee must prepare a separate statement for each U.S. beneficiary that received a distribution from the trust during the tax year and include a copy of each statement with Form 3520-A. Trustee is also required to send to each such beneficiary a copy of the beneficiary's statement. Each U.S. beneficiary must attach a copy of its statement to its Form 3520.

1a	Name of foreign trust					b(	b(1) Employer identification number			
С	c Number, street, and room or suite no. (if a P.O. box, see instructions)					b(	b(2) Reference ID number (see in:			
d	City or tov	vn	e S	tate or province	f ZIP or foreign postal cod	e g	Country			
2	informatio If "Yes," c	n?	 Bg.	defined in the instructions) w				. Yes No		
	account, r	ecords, and such other d	ocumen	the U.S. beneficiary can insp ts that are necessary to esta	blish that the trust shou	ld be	treated for			
3a	Name of U	J.S. agent				b	Identifica	tion number		
С	Number, s	treet, and room or suite n	o. (if a P	.O. box, see instructions)						
d	City or tov	vn	e S	tate or province	f ZIP or postal code	g	Country			
4a	Name of tr	rustee				b	Identifica	tion number (if any)		
С	Number, s	street, and room or suite n	o. (if a P	.O. box, see instructions)						
d	City or tov	vn	e S	tate or province	f ZIP or postal code	g	Country			
5	The first a	nd last day of the tax year	of the fo	ا 35 preign trust to which Form	20-A applies ►					
6a	Name of U.S. beneficiary					<b>b</b> Identification number				
С	Number, s	treet, and room or suite n	o. (if a P	.O. box, see instructions)		•				
d	City or tov	vn	e S	tate or province	f ZIP or postal code	g	Country			
7	U.S. person whetrust or a	on is a named beneficiary no is a beneficiary of the t U.S. person related to the	/ of the rust or a at U.S. p	ng the current tax year was: (trust, (2) loaned (exclude lo U.S. person related to that berson without compensating III of Form 3520 for U.S. tax	ans treated as qualified J.S. person, or (3) used I g the trust for the FMV o	obligates obtained by the of the obtained by t	ations) dire U.S. perso	ctly or indirectly to the U.S. on who is a beneficiary of the		
Date of	(a) distribution	(b) Description of property dist	ributed	(c) FMV of property distributed (determined on date of distribution	Description of property transferred, if any		(e) of property nsferred	(f) Excess of column (c) over column (e)		
Totals							•	\$		
8		-		ncluding the section of the In nciples as owned by another		at esta	ablishes tha	at tne foreign trust (or portion		
9	Individ		Part	nership [	Corporation					
		erjury, I declare that I have exect, and complete.	amined t	his return, including any accomp	anying reports, schedules, c	r state	ments, and t	o the best of my knowledge and		

Title ▶

Trustee Signature ▶

Date ▶