



2 0 0 3
EZ TAX ORGANIZER

INTERNATIONAL EXECUTIVE SERVICES

2003 EZ Tax Organizer

Instructions

We are pleased to provide you with the 2003 EZ Tax Organizer. This organizer is an abbreviated version of the standard KPMG Tax Organizer. The organizer has been designed for individuals with limited tax transactions.

- **Who may use the EZ Tax Organizer**—Review page 2 first to determine if you should use this organizer. Individuals with complex transactions should use the standard KPMG Tax Organizer.
- **Additional information**—Additional pages have been provided in the organizer so you can supply us with additional information, if necessary.
- **If KPMG prepared prior tax returns for you**—Some of the information requested in this questionnaire may already be in our possession. If this is the case, please provide only new information.
- **If KPMG did not prepare your returns in prior years**—Complete all relevant questions and provide copies of your prior three years' U.S. tax returns, if applicable.
- **Specify currency**—If you list amounts that are not in U.S. dollars (\$), indicate the currency used.
- **Authorization**—Sign the authorization below if you are covered by an employer tax equalization or tax protection program. Your return cannot be processed before this authorization has been signed.
- **Reminder Checklist**—Review the Reminder Checklist to ensure that you have attached the necessary copies of forms or statements.

Authorization to Disclose 2003 Tax Information

Please complete if KPMG LLP is to disclose any of your tax information and/or furnish a copy of your tax returns to your employer in the course of the tax equalization process. Your tax return will not be processed without your signature below.

I (We) authorize KPMG LLP to disclose information from my (our) 2003 income tax return(s) or, when necessary, copies of my (our) return(s) for tax equalization or reimbursement purposes.

Taxpayer's signatureDate.....

Spouse's signatureDate.....

Who May Use the EZ Tax Organizer

You may use the EZ Tax Organizer if:

1. You have income ONLY from the following sources

- salaries or wages
- interest
- dividends
- capital gains and losses
- rental properties

2. Your deductions are limited to

- taxes
- interest
- charitable contributions
- medical expenses
- other limited miscellaneous deductions

You must use the standard KPMG Tax Organizer* if the following applies to you:

- 1.** You are a citizen or resident who expects to qualify for the foreign earned income exclusion for any part of the tax year
- 2.** You expect to claim a foreign tax credit related to earned income
- 3.** You sold or replaced your primary residence
- 4.** You paid any child or dependent care expenses or adoption expenses
- 5.** You paid any household employment taxes
- 6.** You paid education expenses related to post-secondary education for you, your spouse, or dependents

* Please contact KPMG to obtain a copy of the standard KPMG Tax Organizer.

Reminder Checklist

Remember to attach:

- Copies of your 2000, 2001, and 2002 federal, state, and local tax returns, if we do not already have them
- Copies of any correspondence with the IRS or other tax authorities
- Original W-2 form(s)
- 2003 earnings summary (furnished by employer)
- Form(s) 1099 or other substitute statements regarding dividend and interest income;
only needed if tax has been withheld
- Form(s) 2439
- Form(s) 2119 from a prior income tax return if you are renting or have sold your principal residence and have previously deferred tax on the gain from this previous sale into this residence.
- Form(s) 1099R for distributions from profit-sharing or retirement plans
- Form(s) K-1 for partnership, S corporation, estate, and/or trust income
- Copies of broker's advice regarding securities transactions
- Copies of closing statements and all other documentation regarding the sale and/or purchase of a residence

Taxpayer/Spouse Information		
	Tax payer (T)	Spouse(s)
Name (First, middle initial, last)		
Social Security number or individual taxpayer identification number (ITIN)		
Date of birth		
Occupation		
Citizenship		
If not a U.S. citizen: Green card holder? Did you relinquish your green card?	<input type="checkbox"/> Yes <input type="checkbox"/> No Date acquired <input type="checkbox"/> Yes <input type="checkbox"/> No Date	<input type="checkbox"/> Yes <input type="checkbox"/> No Date acquired <input type="checkbox"/> Yes <input type="checkbox"/> No Date
Additional standard deductions	Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No 65 or older <input type="checkbox"/> Yes <input type="checkbox"/> No	Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No 65 or older <input type="checkbox"/> Yes <input type="checkbox"/> No
Deceased	Date	Date
Address to appear on tax return <i>If you would like your tax return delivered to a different address, please indicate</i>		
Contact information	Home telephone E-mail	Business telephone Fax
Filing status	On December 31, you were (please check one): <input type="checkbox"/> Married, wishing to file jointly with spouse <input type="checkbox"/> Married, wishing to file separately from spouse <input type="checkbox"/> Single or legally separated <input type="checkbox"/> Single or legally separated and providing more than half the cost of a home for an unmarried child or other dependent relative. Please provide the name of qualifying person	
Presidential Election Campaign Fund Do you want to contribute \$3 to this fund?	<i>(Checking yes will not increase your tax or reduce your refund.)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No	<i>(Checking yes will not increase your tax or reduce your refund.)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No

Dependent Information				
	Dependent 1	Dependent 2	Dependent 3	Dependent 4
Name				
Social Security number or individual taxpayer identification number				
Relationship	<input type="checkbox"/> Child Other	<input type="checkbox"/> Child Other	<input type="checkbox"/> Child Other	<input type="checkbox"/> Child Other
Date of birth				
Months lived in your home	<input type="checkbox"/> Entire year Other	<input type="checkbox"/> Entire year Other	<input type="checkbox"/> Entire year Other	<input type="checkbox"/> Entire year Other
Citizenship				
If not a U.S. citizen Green card holder? Resident of Canada or Mexico? Number of days in U.S. during 2003? 2002? 2001?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
Percentage of support provided by you	<input type="checkbox"/> More than 50% Other	<input type="checkbox"/> More than 50% Other	<input type="checkbox"/> More than 50% Other	<input type="checkbox"/> More than 50% Other
Full-time student	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Married	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Gross income*				

*A return may need to be filed for your dependent if his/her income exceeds \$750.

If a dependent child is under age 14, and other requirements are met, would you like to have his/her income reported and taxed on your return? ☐ Yes ☐ No

If no, we will assume you are preparing your children's returns unless you separately engage us to do so.

Other Information

1. Refund Would you like to have any overpayment of Federal tax:

☐ Applied to your 2004 estimated tax ☐ Refunded by check

☐ Refunded by direct deposit to your bank account

Name of financial institution

Type of account ☐ Checking ☐ Savings Routing transit number (RTN)

Ownership of account ☐ Self ☐ Spouse ☐ Joint

Depositor account number (DAN)

The IRS can make direct deposits only to accounts with U.S. financial institutions located in the United States.

2. Estimated taxes for 2004 if applicable, should your federal declaration of estimated tax for 2004 be based on your 2003 liability?

☐ Yes ☐ No

Estimated U.S. income tax to be withheld from your 2004 salary*

If no entry is made here, we will assume the same withholding for 2004 as 2003.

3. Signing your return Between now and the due date of your return, will there be any time when you and (if applicable) your spouse will not be available to sign your return?

☐ Yes ☐ No

4. Latest U.S. tax return filed (year) Please provide copies of your last three U.S. and, if applicable, state income tax returns if we do not already have copies.

5. Tax deficiencies Did you pay any tax deficiencies during the year? If yes, please provide copies of correspondence with taxing authorities or other details if KPMG did not handle this matter.

☐ Yes ☐ No

6. Gifts made Did you or your spouse *make* a gift of property or cash in excess of \$11,000 during the year to anyone other than each other?

☐ Yes ☐ No

7. Gifts received Did you or your spouse *receive* a gift of property or cash from *foreign sources* in excess of \$11,642 during the year from anyone other than each other?

☐ Yes ☐ No

8. Foreign trust(s) Did you ever transfer property to a foreign trust in existence during the taxable year, whether or not you have an interest in such trust?

☐ Yes ☐ No

9. Interest in foreign corporations or partnerships Did you or your spouse own 10 percent or more of a foreign corporation or foreign partnership at any time during 2003?

☐ Yes ☐ No

10. Foreign corporation(s) Were you or your spouse an officer or director of a foreign corporation at any time during 2003?

☐ Yes ☐ No

11. Capital contributions to foreign corporations or partnerships Did you or your spouse transfer more than \$100,000 to a foreign corporation or foreign partnership during the year?

☐ Yes ☐ No

12. Advance Child Tax Credit. Did you or your spouse receive the advance payment on the child tax credit? If yes, please indicate the amount: \$ _____

☐ Yes ☐ No

13. Have you enrolled in the US federal government Electronic Federal Tax Payment System (EFTPS)?

☐ Yes ☐ No

Citizenship/Residency

If you are not a U.S. Citizen, please complete the following section:

		Taxpayer	Spouse
1. Which Country issued your passport?	Country .....	.....	.....
	Passport number .....	.....	.....
2. Are you a resident alien of the U.S. with an immigrant visa (green card holder)?		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, do you intend to retain your green card during the period you remain outside the U.S.?		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If no, have you filed a letter with the INS enclosing your green card and stating your intent to abandon resident status?		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Please indicate the number of days you were physically in the U.S. during 2002 and 2001.	2002 .....	.....	.....
	2001 .....	.....	.....
4. Please indicate your visa number, type, and date of issue	Visa number .....	.....	.....
	Type .....	.....	.....
	Date issued .....	.....	.....
5. If you were married under the laws of a community-property state or country, indicate the state, country, and date of marriage	State .....	.....	.....
	Country .....	.....	.....
	Date of marriage .....	.....	.....
6. If you are married to a nonresident alien, was an election to file a joint return made in a prior year?		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Allocation of Days Between U.S. and Foreign Location

Please complete this schedule if you have had international travel or workdays in more than one state. Include days before and after your assignment. Precise dates of movements are necessary. This page should be copied and completed by your spouse if he/she also worked during 2003.

Month	Departure/arrival dates				Allocation of days in U.S. and overseas				Total Days
	Departed foreign country	Arrived U.S.	Departed U.S.	Arrived foreign country	Number of days not worked	Number of days worked			
						U.S.	State*	Overseas	
<i>Example</i>	1/5	1/5	1/20	1/21	11	12	10NY, 2NJ	8	31
January									31
February									28
March									31
April									30
May									31
June									30
July									31
August									31
September									30
October									31
November									30
December									31
									365

* Please indicate in which state you worked when in the U.S.

Please indicate any U.S. workdays on which you commuted from Canada or Mexico

During 2003, did you travel to Cuba, Libya, Iraq, or any other country that has been placed under federal travel restrictions?

☐ Yes ☐ No

2004 actual or anticipated travel.....

Important:

- A day is considered a U.S. day if you were inside the U.S. at any time during that day.
- Travel days to or from the U.S. count as U.S. days.

**2003
Calendar**

January							February							March						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28		23	24	25	26	27	28	29
														30	31					

April							May							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4					1	2	3	1	2	3	4	5	6	7
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28
27	28	29	30				25	26	27	28	29	30	31	29	30					

July							August							September						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1	2						1	2
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20
20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27
27	28	29	30	31			24	25	26	27	28	29	30	28	29	30				
							31													

October							November							December						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1							1	2
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31			

Income

PLEASE INDICATE CURRENCY IF NOT US\$

Compensation		
	Received During U.S. Assignment	Received Before or After U.S. Assignment
Base		
Bonus		
Other (list)		
Please attach Form W-2 if applicable.		

Interest Income

Include interest on bank deposits, loans, notes, mortgage bonds, and insurance dividends left on deposit.

PLEASE INDICATE CURRENCY IF NOT US\$

T/S/J*	Name of payor	Gross interest**	Tax withheld (indicate U.S. or foreign)	Foreign account	Received During U.S. Assignment	Received Before or After U.S. Assignment
				<input type="checkbox"/> Yes <input type="checkbox"/> No		
				<input type="checkbox"/> Yes <input type="checkbox"/> No		
				<input type="checkbox"/> Yes <input type="checkbox"/> No		

* Ownership: T = Taxpayer / S = Spouse / J = Joint

** Before any tax withholding

Foreign Banks, Securities, and Other Financial Accounts		
1. Did you or your spouse at any time during the taxable year have a personal bank account including checking, savings, securities) or other financial account(s) in a foreign country? If yes, name of country.....	Taxpayer	Spouse
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Did you or your spouse at any time during the taxable year have signature authority or other authority over one or more foreign accounts but have no "financial interest" in (i.e., own) such accounts?	Taxpayer	Spouse
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Did the aggregate value of the account(s) exceed \$10,000 at any time during the year? (Use end-of-year exchange rate to determine \$10,000 limit.)	Taxpayer	Spouse
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you answered yes to question 3, you and your spouse must each complete and file the Department of the Treasury Form 90-22.1, *Report of Foreign Bank and Financial Accounts*, at the end of this organizer.

Do not return the original to KPMG. This should be completed and mailed directly to the U.S. Treasury Department before June 30, 2004.

Income

PLEASE INDICATE CURRENCY IF NOT US\$

Dividend Income										
T S J*	Name of payor	Ordinary dividends	Qualified dividends	Capital gain distributions	Post May 5 Capital gain distributions	Qualified 5-year gain	Unrecap- tured 1250 gain	Sec 1202 gain	US tax withheld	Non-US tax withheld

* Ownership: T = Taxpayer / S = Spouse / J = Joint

Did you receive any stock dividends during 2003?

☐ Yes ☐ No

If yes, please provide stock name and number of shares received.

PLEASE INDICATE CURRENCY IF NOT US\$

Sale or exchange of stock or other property						
T/S/J*	Description of property	Date acquired	Date sold	Proceeds (as reported on Form 1099B or other statement***	Cost of basis **	Gain or loss

* Ownership: T = Taxpayer / S = Spouse / J = Joint

** Include expense of sale unless already reflected in proceeds

*** Please ensure the sales listed above agree to transactions shown on your Brokerage Statements (1099B)

Other Income


Do you have income from any of the following sources? Yes answers will require additional information. Please contact KPMG to determine whether you must complete the standard KPMG Tax Organizer.

Spouse's wages or investment earnings	<input type="checkbox"/> Yes <input type="checkbox"/> No	Director's fees	<input type="checkbox"/> Yes <input type="checkbox"/> No
Sale of principal residence	<input type="checkbox"/> Yes <input type="checkbox"/> No	Social Security benefits	<input type="checkbox"/> Yes <input type="checkbox"/> No
Rental property	<input type="checkbox"/> Yes <input type="checkbox"/> No	Alimony or separation payments	<input type="checkbox"/> Yes <input type="checkbox"/> No
Royalties	<input type="checkbox"/> Yes <input type="checkbox"/> No	Prizes, awards, gambling winnings, etc.	<input type="checkbox"/> Yes <input type="checkbox"/> No
Self-employment	<input type="checkbox"/> Yes <input type="checkbox"/> No	State or local income tax refunds	<input type="checkbox"/> Yes <input type="checkbox"/> No
Partnerships, estates, or trusts	<input type="checkbox"/> Yes <input type="checkbox"/> No	Pensions, annuities, IRA, or	
Stock options	<input type="checkbox"/> Yes <input type="checkbox"/> No	401 (k) distributions	<input type="checkbox"/> Yes <input type="checkbox"/> No
Unemployment insurance compensation	<input type="checkbox"/> Yes <input type="checkbox"/> No	Foreign income tax refunds	<input type="checkbox"/> Yes <input type="checkbox"/> No
Family allowances	<input type="checkbox"/> Yes <input type="checkbox"/> No	Other	<input type="checkbox"/> Yes <input type="checkbox"/> No

Rental Property Income and Expenses

		T/S/J*	Rented at fair market value?
Property 1	Address.....		<input type="checkbox"/> Yes <input type="checkbox"/> No
Property 2	Address.....		<input type="checkbox"/> Yes <input type="checkbox"/> No

Which property, if any, is your principle residence? ☐ Property 1 ☐ Property 2

	Property 1	Property 2
Description of property		
Date first available for rent		
Number of days rented		
Number of days used personally		
Number of days vacant		
 Did you actively participate in the operation of the property during 2003?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Rental income**		
Advertising		
Auto and travel		
Cleaning and maintenance		
Insurance		
Legal and professional fees		
Management fees/commissions		
Mortgage interest		
Other interest		
Repairs (if greater than \$300, provide details)		
Real estate taxes		
Utilities		
Other		

*Ownership: T=Taxpayer / S = Spouse / J = Joint

** For non-US properties, indicate the currency in which the activity is conducted

Were you part of an employer-sponsored rental program or were any expenses reimbursed by your employer? If yes, please provide details on opposite page. ☐ Yes ☐ No

Rental Property

Do not complete this schedule if depreciation information has not changed from 2002 and a depreciation schedule was included with your 2002 tax return.

Property 1

Cost of property and land..... Date house was
acquired/constructed.....

Estimated cost applicable to land..... Fair market value on date
rented.....

Description of major improvements	Date improved	Cost	Appliances and furniture	Date purchased	Cost

Property 2

Cost of property and land..... Date house was
acquired/constructed.....

Estimated cost applicable to land..... Fair market value on date
rented.....

Description of major improvements	Date improved	Cost	Appliances and furniture	Date purchased	Cost

Rental Property Located Outside of United States

Please answer the following question for any of the rental properties located outside of the United States.

All amounts should be entered in the foreign currency the activity is conducted in. Please indicate the currency used.	Property 1	Property 2
What amount of income from this activity has been remitted during the current year?**		
What amount of capital contributions, if any, in cash or property were made to this activity during the current year?		

** A remittance occurs if you transfer money to the U.S. or use amounts from this activity for personal use. If you remitted income from this activity into the U.S. you may be required to recognize foreign currency exchange gain or loss.

Do you have a mortgage on this property that is denominated in a foreign currency (non-US)?

Property 1	Property 1
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<input type="checkbox"/> No	<input type="checkbox"/> No

If **yes**, please answer the following questions:

	Property 1	Property 1
What was the date the mortgage was entered into?		
What was the original amount of loan in foreign currency?		
What was the balance of the mortgage on the date the property was available for rent in foreign currency?		
What amount of principal was repaid during the rental period for the current year?**		

**If the mortgage is denominated in a currency other than \$US AND principal amounts are repaid while a U.S. resident, you may be required to recognize taxable gain or loss due to currency fluctuation.

Other Income

Do you have income from any of the following sources? Yes answers will require additional information. Please contact KPMG to determine whether you must complete the standard KPMG Tax Organizer.

Spouse's wages or investment earnings	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Director's fees	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Sale of principal residence	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Social Security benefits	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			Alimony or separation payments	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Royalties	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Prizes, awards, gambling winnings, etc.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Self-employment	<input type="checkbox"/> Yes	<input type="checkbox"/> No	State or local income tax refunds	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Partnerships, estates, or trusts	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Pensions, annuities, IRA, or		
Stock options	<input type="checkbox"/> Yes	<input type="checkbox"/> No	401 (k) distributions	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Unemployment insurance compensation	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Foreign income tax refunds	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Family allowances	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Other	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Deductions

PLEASE INDICATE CURRENCY IF NOT US \$

Description		Amount	Date paid
Medical expenses			
Taxes			
	Real estate taxes		
	Personal property taxes (e.g. DMV fees)		
	Other (list)		
Interest			
	Home mortgage interest		
	Points paid on 2003 acquisition		
	Investment interest		
	Student loan interest		
Charitable contributions			
Other (list)			

Prior-year and estimated tax payments (other than withholding)						
Description		Date paid	Federal	State	State	Local
2002	4th quarter estimated tax					
	Extension payments					
	Balance due					
	Overpayment applied to 2003					
2003	1st quarter estimated tax					
	2nd quarter estimated tax					
	3rd quarter estimated tax					
	4th quarter estimated tax					
	Extension payments					
Other income taxes paid						

Department of the Treasury

TD F 90-22.1(Rev. 7/100) SUPERSEDES
ALL PREVIOUS EDITIONS**REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS**Do NOT file with your Federal Tax Return**1**

OMB No. 1506-009

1 Filing for Calendar year

Y Y Y Y

2 Type of Filer

a ☐ Individual b ☐ Partnership c ☐ Corporation d ☐ Fiduciary

3 Taxpayer Identification Number

| | | | | | | | | |

Part I**Filer Information**

4 Last Name or Organization Name

5 First Name

6 Middle Initial

7 Address (Number, Street, and Apt. or Suite No.)

8 Date of Birth

M M D D Y Y Y Y

9 City

10 State

11 Zip/Postal Code

12 Country

13 Title (Not necessary if
reporting a personal account.)

14 Are these accounts jointly owned?

a ☐ Yes b ☐ No

15 Number of joint owners

16 Taxpayer Identification Number of joint owner (if known)

| | | | | | | | | |

17 Last Name or Organization Name

18 First Name

19 Middle Initial

Part II**Information on Financial Accounts**20 Number of Foreign Financial Accounts
in which a financial interest is held

21 Type of account

a ☐ Bankb ☐ Securitiesc ☐ Other

22 Maximum value of account

a ☐ Under \$10,000c ☐ \$100,000 to \$1,000,000b ☐ \$10,000 to \$99,999d ☐ Over \$1,000,000

23 Account Number of other designation

| | | | | | | | | |

24 Name of Financial Institution with which account is held

25 County in which account is held

26 Does the filer have a financial interest in this account?

a ☐ Yes b ☐ No If no, complete boxes 27-35.

27 Last Name or Organization Name of Account Holder

28 First Name

29 Middle Initial

30 Taxpayer Identification Number

| | | | | | | | | |

31 Address (Number, Street, and Apt. or Suite No.)

32 City

33 State

34 Zip/Postal Code

35 Country

36 Signature

37 Date

M M D D Y Y Y Y

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations (31 CFR 103). No report is required if the aggregate value of the accounts did not exceed \$10,000. **SEE INSTRUCTIONS FOR DEFINITION.** File this form with:

U. S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621.

PRIVACY ACT NOTIFICATION

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 522a(e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 103.

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties.

Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 103. The Social Security number will be used as a means to identify the individual who files the report.

Continuation Page

Form TD F 90-22.1

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for Calendar Year				3 Tax payer Identification Number								4 Filer Last Name or Business Name												Page Number					
Y Y Y Y																								OF					
2 Type of Filer				21 Type of Account								22 Maximum value of account																	
a <input type="checkbox"/> Individual c <input type="checkbox"/> Corporation				a <input type="checkbox"/> Bank c <input type="checkbox"/> Other								a <input type="checkbox"/> Under \$10,000 c <input type="checkbox"/> \$100,000 to \$1,000,000																	
b <input type="checkbox"/> Partnership d <input type="checkbox"/> Fiduciary				b <input type="checkbox"/> Securities								b <input type="checkbox"/> \$10,000 to \$99,999 d <input type="checkbox"/> Over \$1,000,000																	
23 Account Number, or other designation																24 Name of Financial Institution with which account is held													
25 Country in which account is held								26 Does the filer have a financial interest in this account? a <input type="checkbox"/> Yes b <input type="checkbox"/> No If no, complete boxes 27-35.								27 Last Name or Organization Name of Account Owner													
28 First Name								29 Middle Initial				30 Taxpayer Identification Number								31 Address (Number, Street, and Apt. or Suite No.)									
32 City								33 State				34 Zip/Postal Code								35 Country									
2 Type of Filer				21 Type of Account								22 Maximum value of account																	
a <input type="checkbox"/> Individual c <input type="checkbox"/> Corporation				a <input type="checkbox"/> Bank c <input type="checkbox"/> Other								a <input type="checkbox"/> Under \$10,000 c <input type="checkbox"/> \$100,000 to \$1,000,000																	
b <input type="checkbox"/> Partnership d <input type="checkbox"/> Fiduciary				b <input type="checkbox"/> Securities								b <input type="checkbox"/> \$10,000 to \$99,999 d <input type="checkbox"/> Over \$1,000,000																	
23 Account Number, or other designation																24 Name of Financial Institution with which account is held													
25 Country in which account is held								26 Does the filer have a financial interest in this account? a <input type="checkbox"/> Yes b <input type="checkbox"/> No If no, complete boxes 27-35.								27 Last Name or Organization Name of Account Owner													
28 First Name								29 Middle Initial				30 Taxpayer Identification Number								31 Address (Number, Street, and Apt. or Suite No.)									
32 City								33 State				34 Zip/Postal Code								35 Country									
2 Type of Filer				21 Type of Account								22 Maximum value of account																	
a <input type="checkbox"/> Individual c <input type="checkbox"/> Corporation				a <input type="checkbox"/> Bank c <input type="checkbox"/> Other								a <input type="checkbox"/> Under \$10,000 c <input type="checkbox"/> \$100,000 to \$1,000,000																	
b <input type="checkbox"/> Partnership d <input type="checkbox"/> Fiduciary				b <input type="checkbox"/> Securities								b <input type="checkbox"/> \$10,000 to \$99,999 d <input type="checkbox"/> Over \$1,000,000																	
23 Account Number, or other designation																24 Name of Financial Institution with which account is held													
25 Country in which account is held								26 Does the filer have a financial interest in this account? a <input type="checkbox"/> Yes b <input type="checkbox"/> No If no, complete boxes 27-35.								27 Last Name or Organization Name of Account Owner													
28 First Name								29 Middle Initial				30 Taxpayer Identification Number								31 Address (Number, Street, and Apt. or Suite No.)									
32 City								33 State				34 Zip/Postal Code								35 Country									
2 Type of Filer				21 Type of Account								22 Maximum value of account																	
a <input type="checkbox"/> Individual c <input type="checkbox"/> Corporation				a <input type="checkbox"/> Bank c <input type="checkbox"/> Other								a <input type="checkbox"/> Under \$10,000 c <input type="checkbox"/> \$100,000 to \$1,000,000																	
b <input type="checkbox"/> Partnership d <input type="checkbox"/> Fiduciary				b <input type="checkbox"/> Securities								b <input type="checkbox"/> \$10,000 to \$99,999 d <input type="checkbox"/> Over \$1,000,000																	
23 Account Number, or other designation																24 Name of Financial Institution with which account is held													
25 Country in which account is held								26 Does the filer have a financial interest in this account? a <input type="checkbox"/> Yes b <input type="checkbox"/> No If no, complete boxes 27-35.								27 Last Name or Organization Name of Account Owner													
28 First Name								29 Middle Initial				30 Taxpayer Identification Number								31 Address (Number, Street, and Apt. or Suite No.)									
32 City								33 State				34 Zip/Postal Code								35 Country									

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations (31 CFR 103). No report is required if the aggregate value of the accounts did not exceed \$10,000. **SEE INSTRUCTIONS FOR DEFINITION.** File this form with:

U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621.

Paperwork Reduction Act. The estimated average burden associated with this collection of information is 10 minutes per respondent or recordkeeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Department of the Treasury, Financial Crimes Enforcement Network, Suite 200, 2070 Chain Bridge Road, Vienna, VA 22182-2536. You are not required to provide the requested information unless a form displays a valid OMB control number.

Instructions for Form TD F 90-22.1

INSTRUCTIONS

General Instructions

Who Must File this Report Each United States person, who has a financial interest in or signature authority, or other authority over any financial accounts, including bank, securities, or other types of financial accounts in a foreign country, if the aggregate value of these financial accounts exceeds \$10,000 at any time during the calendar year, must report that relationship each calendar year by filing TD F 90-22.1 with the Department of the Treasury on or before June 30, of the succeeding year.

Exceptions

An Officer or employee of a bank which is subject to the supervision of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Office of Thrift Supervision, or the Federal Deposit Insurance Corporation need not report that he has signature or other authority over a foreign bank, securities or other financial account maintained by the bank, if the officer or employee has NO personal financial interest in the account.

An officer or employee of a domestic corporation whose equity securities are listed upon national securities exchanges or which has assets exceeding \$10 million and 500 or more shareholders of record need not file such a report concerning the other signature authority over a foreign financial account of the corporation, if he has NO personal financial interest in the account and he has been advised in writing by the chief financial officer of the corporation that the corporation has filed a current report, which includes that account.

Report any financial account (except a military banking facility as defined in these instructions) that is located in a foreign country, even if it is held at an affiliate of a United States bank or other financial institution. Do not report any account maintained with a branch, agency, or other office of a foreign bank or other institution that is located in the United States, Guam, Puerto Rico, and the Virgin Islands.

General Definitions

United States Person The term "United States person" means (1) a citizen or resident of the United States, (2) a domestic partnership, (3) a domestic corporation, or (4) a domestic estate or trust.

Financial Account Generally includes any bank, securities, securities derivatives or other financial instruments accounts. Such accounts generally also encompass any accounts in which the assets are held in a commingled fund, and the account owner holds an equity interest in the fund. The term also means any savings, demand, checking, deposit, or time deposit any other account maintained with a financial institution or other person engaged in the business of a financial institution.

Account in a Foreign Country A "foreign country" includes all geographical areas located outside the United States, Guam, Puerto Rico, and the Virgin Islands.

Financial Interest A financial interest in a bank, securities, or other financial account in a foreign country means an interest described in either of the following two paragraphs:

(1) A United States person has a financial interest in each account for which such person is the owner of record or has legal title, whether the account is maintained for his or her own benefit or for the benefit of others including non-United States persons. If an account is maintained in the name of two persons jointly, or if several persons each own a partial interest in an account, each of those United States persons has a financial interest in that account.

(2) A United States person has a financial interest in each bank, securities, or other financial account in a foreign country for which

the owner of record or holder of legal title is: (a) a person acting as an agent, nominee, attorney, or in some other capacity on behalf of the U.S. person; (b) a corporation in which the United States person owns directly or indirectly more than 50 percent of the total value of shares of stock; (c) a partnership in which the United States person owns an interest in more than 50 percent of the profits (distributive share of income); or (d) a trust in which the United States person either has a present beneficial interest in more than 50 percent of the assets or from which such person receives more than 50 percent of the current income.

Signature or Other Authority Over an Account A person has signature authority over an account if such person can control the disposition of money or other property in it by delivery of a document containing his or her signature (or his or her signature and that of one or more other persons) to the bank or other person with whom the account is maintained.

Other authority exists in a person who can exercise comparable power over an account by direct communication to the bank or other person with whom the account is maintained, either orally or by some other means.

Military Banking Facility Do not consider as an account in a foreign country, an account in an institution known as a "United States military banking facility" (or "United States military finance facility") operated by a United States financial institution designated by the United States Government to serve U.S. Government installations abroad, even if the United States military banking facility is located in a foreign country.

Filing Information

When and Where to File - This report must be filed on or before June 30 each calendar year with the Department of the Treasury, Post Office Box 32621, Detroit, MI 48232-0621, or it may be hand carried to any local office of the Internal Revenue Service for forwarding to the Department of the Treasury, Detroit, MI.

EXPLANATIONS FOR SPECIFIC ITEMS

Consolidated Reporting

A corporation which owns directly or indirectly more than 50 percent interest in one or more other entities will be permitted to file a consolidated report on TD F 90-22.1, on behalf of itself and such other entities provided that a listing of them is made part of the consolidated report. Such reports should be signed by an authorized official of the parent corporation.

If the group of entities covered by a consolidated report has a financial interest in 25 or more foreign financial accounts, the reporting corporation need only note that fact on the form in Item 20. It will, however, be required to provide detailed information concerning each account when so requested by the Secretary or his delegate.

Item 14

If the filer owns the account jointly with any other party, then yes should be marked.

Item 15

If the filer holds this account with only one (1) other party and all accounts listed are held jointly with that party, then complete items 16, 17, 18, and 19. Otherwise leave these items blank.

Instructions for Form TD F 90-22.1 continued

Item 20

If the filer holds a financial interest in more than 25 foreign financial accounts, indicate the number in this box and do not complete any further items in Part II.

Any person who lists more than 25 foreign financial accounts in item 20 must when requested by the Department of the Treasury provide all the information called for in Part II.

Item 22

Account Valuation

For item 22, the maximum value of an account is the largest amount of currency and non-monetary assets that appear on any quarterly or more frequent account statement issued for the applicable year. If periodic account statements are not so issued, the maximum account asset value is the largest amount of currency and non-monetary assets in the account at any time during the year. Convert foreign currency by using the official exchange rate at the end of the year. In valuing currency of a country that uses multiple exchange rates, use the rate which would apply if the currency in the account were converted into United States dollars at the close of the calendar year.

The value of stock, other securities or other non-monetary assets in an account reported on TD F 90-22.1 is the fair market value at the end of the calendar year, or if withdrawn from the account, at the time of the withdrawal.

For purposes of item 22, if you had a financial interest in more than one account, each account is to be valued separately in accordance with the foregoing two paragraphs. If you had a financial interest in one or more but fewer than 25 accounts, and you are unable to determine whether the maximum value of these accounts exceeded \$10,000 at any time during the year, complete Part II or III for each of these accounts.

Item 26

United States Persons with Authority Over but No Financial Interest in an Account - Except as provided in the following paragraph, you must state the name, address, and identifying number of each owner of an account over which you had authority, but if you complete items 27-35 for more than one account of the same owner, you need identify the owner only once. If you complete items 27-35 for one or more accounts in which no United States person had a financial interest, you may state on the first line of this item, in lieu of supplying information about the owner, "No U.S. person had any financial interest in the foreign account." This statement must be based upon the actual belief of the person filing this form after he or she has taken reasonable measures to ensure its correctness.

If you complete Part II for accounts owned by a domestic corporation and its domestic and/or foreign subsidiaries, you may treat them as one owner and write in the space provided, the name of the parent corporation, followed by "and related entities," and the identifying number and address of the parent corporation.

Item 36

Signature

This report must be signed by the person named in Part I. If the report is being filed on behalf of a partnership, corporation, or fiduciary, it must be signed by an authorized individual.

Penalties

For criminal penalties for failure to file a report, supply information, and for filing a false or fraudulent report, see 31 USC 5322(a), 31 USC 5322(b), and 18 USC 1001.