

What Foreign Activity Reporting Form Do I Need to File?



| Form: | 926 | 1040-C | 1042-S | 3520 | 3520-A | 5471 | 5472 | 8288 & 8288-A | 8621 | 8858 | 8865 | 8891 | 8938 | FinCen 114 | Forms BE-10* | Form 8854 | Form 8957** |
|--|-----|--------|--------|------|--------|------|------|---------------|------|------|------|--------------------|------|------------|--------------|-----------|-------------|
| Individual Permanently leaving US | | X | | | | | | | | | | | | | | X | |
| U.S. source FDAP and ECI payments, including U.S. interest, dividends, rents, royalties, services, etc. | | | X | | | | | | | | | | | | | | |
| Creation, transfer to or existence of foreign trust with US beneficiary | | | | X | | | | | | | | | X | X | | | |
| Foreign trust distribution or loan to US beneficiary | | | | X | | | | | | | | | X | X | | | |
| Foreign gift, bequest or inheritance of >\$100,000 received from a nonresident alien or foreign estate | | | | X | | | | | | | | | X | X | | | |
| Gift received from foreign corp/pship (and certain related parties)>\$15,601 | | | | X | | | | | | | | | X | X | | | |
| Foreign grantor trust with US beneficiary or owner. Required even if foreign trust does not file an annual report. | | | | | X | | | | | | | | X | X | | | |
| Shareholder, officer, or director of a foreign corporation | | | | | | X | | | | | | | X | X | | | |
| Property transfer to foreign corp | X | | | | | X | | | | | | | X | X | | | |
| US Taxpayer with >25% foreign ownership and a reportable related party transaction | | | X | | | | X | | | | | | | | | | |
| Sale or US real property by foreign person | | | | | | | | X | | | | | | | | | |
| Sale, distribution, or ownership in a PFIC | | | | | | | | | X | | | | X | X | | | |
| Mutual funds held in foreign country | | | | | | | | | X | | | | X | X | | | |
| Ownership of a foreign disregarded entity | | | | | | | | | | X | | | X | X | | | |
| Ownership in a foreign partnership | | | | | | | | | | | X | | X | X | | | |
| Canadian RRSP/RRIF Registered Retirement Plan | | | | | | | | | | | | No Longer Required | | | | | |
| Foreign financial account ownership | | | | | | | | | | | | | X | X | | | |
| Foreign security ownership held directly | | | | | | | | | | | | | X | | | | |
| Foreign brokerage account | | | | | | | | | | | | | X | X | | | |
| Foreign corporate pension plan | | | | | | | | | | | | | X | X | | | |
| Foreign Social Security Equivalent | | | | | | | | | | | | | N/A | N/A | | | |
| Signature authority over a foreign financial account | | | | | | | | | | | | | | X | | | |
| Foreign annuity or life insurance with a cash value | | | | | | | | | | | | | X | X | | | |
| Foreign real estate owned directly | | | | | | | | | | | | | N/A | N/A | | | |
| Foreign real estate owned in LLC/ Corp/Trust | | | | X | | X | | | | | | | X | | | | |
| US person (Individual/Pship/ LLC/ Corp/Trust) with a 10% owned foreign affiliate. | | | | | | X | | | | | | | | | X | | |
| US MNE with \$850 million revenue | | | | | | | | | | | | | | | | | X |

*Required every five years. Due again in 2019.

**Voluntary but recommended disclosure for 2016.

Each of these forms have various filing/ownership thresholds. Consult with your tax advisor or contact a member of our international tax team at 844.459.6750 for assistance.