

Foreign Account Tax Compliance Act (FATCA)

Foreign Financial Asset Reporting

FATCA requires certain U.S. taxpayers holding foreign financial assets with an aggregate value exceeding \$50,000 to report certain information about those assets on the IRS Form 8938 that must be attached to the taxpayer's annual tax return.

FATCA will require foreign financial institutions to report directly to the IRS certain information about financial accounts held by U.S. taxpayers, or by foreign entities in which the taxpayers hold a substantial ownership interest.

1. Do you have foreign financial assets whose aggregate value exceeds \$50,000? If YES, please continue and complete questionnaire. If NO, then STOP; you do not need to complete the questionnaire.

2. Under whose name does each account appear? If the account is joint, please specify.

3. What type of account(s) do you and/or your spouse possess? Specify whether you have a bank account or securities account, or any alternative type (for example, RSP) of financial account, an example of which being an RSP.

4. What was the maximum value of each account during the year in local currency? In other words, what was the highest amount in the account during a specific day. Please specify the currency (for example, U.S. dollars, Euro, or Yen, etc.) in the account(s).

5. What is/are the names of the financial institution(s)?

6. Provide the full address of the financial institution(s).

7. What is/are the account number(s) of your financial accounts?