

Foreign Activity Reporting Forms

Form #	Form Name	Who must file	Due Date
FinCEN 114	Report of Foreign Bank & Financial Accounts (FBAR)	US citizens, resident aliens, trusts, estates & domestic entities that have an interest in foreign financial accts with an aggregate value > \$10K	April 15 th (+ xtn)
926	Return by a US Transferor of Property to a Foreign Corp	US individuals, domestic corps, estates & trusts to report certain direct & indirect transfers of cash or property to a foreign corp	Due date (+ xtn) of 1040, 1041, 1065, 1120 or 990
1042	Annual Withholding Tax Return for US Source Income of Foreign Persons	Withholding agent must report & submit withholdings on behalf of Non-resident Aliens (NRAs) & foreign entities	March 15 th (+ xtn)
3520	Annual Return to Report Transactions with Foreign Trusts & Receipt of Certain Foreign Gifts	US persons to report certain transactions with foreign trusts, ownership of foreign grantor trusts, & receipt of certain large gifts or bequests from certain foreign persons	April 15 th (+ xtn) If filing for decedent, due date of 706 (+ xtn)
3520-A	Annual Info Return of Foreign Trust with a US Owner	Foreign trusts with > 1 US owner or beneficiary (must provide pp. 3 & 4 with allocable income to owners & beneficiaries)	15th day of the 3 rd month after the end of the trust's tax year
5471	Info Return of US Persons with Respect to Certain Foreign Corp	Certain US persons, including owners & officers, of foreign corps must report specific info regarding their ownership interest in a foreign corp	Due date (+ xtn) of 1040, 1065 or 990
5472	Info Return of a 25% Foreign-Owned US Corp or a Foreign Corp Engaged in US Trade/Business	A foreign corp if it had specific reportable transactions with a foreign or US related party	Due date of 1120 (+ xtn)
8300	Report of Cash Payments over \$10,000 Received in a Trade or Business	US person must report single or related cash transactions > \$10K	Within 15 calendar days
8621	Info Return by a Shareholder of a Passive Foreign Investment Co or Qlfd Electing Fund	US persons to report distributions from PFIC or gains on sale of PFIC	Due date (+ xtn) of 1040, 1065 or 990
8858	Info Return of US Persons with Respect to Foreign Disregarded Entities	US persons to report ownership of a foreign disregarded entity	Due date (+ xtn) of 1040, 1041, 1065, 1120 or 990
8865	Return of US Persons with Respect to Certain Foreign Partnerships	US persons, incl. owners & partners of foreign partnerships, must report specific info regarding their ownership interest in a foreign partnership	Due date (+ xtn) of 1040, 1041, 1065, 1120 or 990
8938	Stmnt of Specified Foreign Assets	Specified individuals, incl US citizens, resident aliens, & certain nonresident aliens who have an interest in specific foreign financial assets & meet the reporting threshold Domestic entities that are formed or utilized to hold specified foreign financial assets	April 15 th (+ xtn)

