

Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts

2019

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form3520 for instructions and the latest information.

Note: All information must be in English. Show all amounts in U.S. dollars. File a **separate** Form 3520 for **each** foreign trust.

For calendar year 2019, or tax year beginning _____, 2019, ending _____, 20

- A** Check appropriate boxes: Initial return Initial return (extension filed) Final return Amended return
- B** Check box that applies to person filing return: Individual Partnership Corporation Trust Executor
- C** Check if any excepted specified foreign financial assets are reported on this form (see instructions)

Check all applicable boxes.

- (a)** You are a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust, **(b)** You are a U.S. person who (1) during the current tax year, transferred property (including cash) to a related foreign trust (or a person related to the trust) in exchange for an obligation, or (2) holds a qualified obligation from the trust that is currently outstanding, or **(c)** You are the executor of the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was treated as the owner of any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. **Complete all applicable identifying information requested below and Part I of the form** and see the instructions for Part I.
- You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. **Complete all applicable identifying information requested below and Part II of the form** and see the instructions for Part II. You may also need to complete lines 15 through 18 of Part I if you answered "No" to line 3 and Part III. See the instructions for Parts I and III.
- (a)** You are a U.S. person (including a U.S. owner) or an executor of the estate of a U.S. person who, during the current tax year, received, directly or indirectly, a distribution from a foreign trust, **(b)** You are a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year, you or a U.S. person related to you received (1) a loan of cash or marketable securities, directly or indirectly, from such foreign trust, or (2) the uncompensated use of trust property, or **(c)** You are a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year such foreign trust holds an outstanding qualified obligation of yours or a U.S. person related to you. **Complete all applicable identifying information requested below and Part III of the form** and see the instructions for Part III.
- You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. **Complete all applicable identifying information requested below and Part IV of the form** and see the instructions for Part IV.

1a Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions)			b Identification number	
c Number, street, and room or suite no. (if a P.O. box, see instructions)			d Spouse's identification number	
e City or town	f State or province	g ZIP or foreign postal code	h Country	
i Check the box if you are married and filing a joint 2019 income tax return, and you are filing a joint Form 3520 with your spouse. <input type="checkbox"/>				
j Service center where U.S. person's tax return is filed ► _____				
k If an extension was requested for the tax return, check this box <input type="checkbox"/> and enter the form number of the tax return to be filed. ► _____				

2a Name of foreign trust (if applicable)			b(1) Employer identification number (if any)	
c Number, street, and room or suite no. (if a P.O. box, see instructions)			b(2) Reference ID number (see instructions)	
d City or town	e State or province	f ZIP or foreign postal code	g Country	

3 Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? **Yes** **No**
 If "Yes," complete lines 3a through 3g. If "No," be sure to complete Part I, lines 15 through 18.

3a Name of U.S. agent			b Identification number (if any)	
c Number, street, and room or suite no. (if a P.O. box, see instructions)				
d City or town	e State or province	f ZIP or postal code	g Country	
4a Name of U.S. decedent (see instr.)	b Address		c TIN of decedent	
d Date of death			e EIN of estate	

- f** Check applicable box.
 - U.S. decedent made transfer to a foreign trust by reason of death.
 - U.S. decedent treated as owner of foreign trust immediately prior to death.
 - Assets of foreign trust were included in estate of U.S. decedent.