



# Foreign Gifts & Trusts Disclosure Checklist

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## Foreign Gifts

- A written statement regarding the facts and circumstances surrounding the receipt of foreign gifts, or how you became the beneficiary of a foreign trust, and dates of receipt.
- Dollar amounts or Fair Market Value of property received from a foreign person, foreign corporation, or foreign trust.

## Foreign Trusts

- If you created a foreign trust, provide the articles of incorporation or formation.
- The primary business activity of the trust.
- The name, address, EIN (if applicable), and country of formation.
- Dollar amounts or Fair Market Value of property transferred to a foreign trust.
- Who are the owners of a foreign trust, and include the percentage of ownership.
- Provide information if any of the following are true:
  - Have the descendants made a transfer to a foreign trust by reason of death?
  - Are the descendants treated as the owner of foreign trust immediately prior to death?
  - Assets of foreign trust were included in the estate of a U.S. descendant.

*Please note, this questionnaire is not a comprehensive list of all required information, and additional documentation may be required.*