

REPORTING OF FOREIGN ASSETS: Please return this form to Gabrielle M. Luoma CPA PLLC even if you have no foreign assets to claim.

Do you own assets in a foreign country or bank (bank account, stock, business ownership) with a total value of over \$50,000 (married filing joint: \$100,000) at any time in 2011?

YES ___ NO ___

If you answered no, please stop here and return this form to our firm. If you answered yes, please complete the below information.

The following information is required to be reported to the IRS along with your tax return. Please complete for each account that exists in a foreign country.

FOREIGN DEPOSIT AND CUSTODIAL ACCOUNTS:

1. Type of account: DEPOSIT ___ CUSTODIAL ___
2. Account number: _____
3. Check all that apply:
 - a. ___ Account opened during tax year.
 - b. ___ Account closed during tax year.
 - c. ___ Account jointly owned with spouse.
 - d. ___ No tax item reported with respect to this asset.
4. Maximum value of account during tax year (US \$ only): _____
5. Did you use foreign currency exchange rate to convert the value into US \$? YES ___ NO ___
 - a. If yes: What foreign currency is used for the account? _____
 - b. If yes: Exchange rate used to convert? _____
 - c. If yes: Source for exchange rate? _____
6. Name and address of financial institution:

OTHER FOREIGN ASSETS:

1. Description of Asset: _____
2. Identifying number or other description: _____
3. Complete all that apply:
 - a. Date asset acquired during tax year: _____
 - b. Date asset disposed of during tax year: _____
 - c. Asset jointly owned with spouse? YES ___ NO ___
 - d. No tax item reported? YES ___ NO ___
4. Maximum value of asset during tax year: _____

5. Did you use foreign currency exchange rate to convert the value into US \$? YES ____ NO ____
- If yes: What foreign currency is used for the account? _____
 - If yes: Exchange rate used to convert? _____
 - If yes: Source for exchange rate? _____
6. If asset is stock of a foreign entity or an interest in a foreign entity:
- Name of foreign entity: _____
 - Type of foreign entity: PARTNERSHIP _____
CORPORATION _____
TRUST _____
ESTATE _____
 - Is foreign entity a PFIC? YES ____ NO ____
 - Mailing address: _____

7. If asset is NOT stock or interest in a foreign entity:
- Name of issuer or counterparty: _____
ISSUER _____ COUNTERPARTY: _____
 - Type of issuer or counterparty:
INDIVIDUAL ____ PARTNERSHIP ____ CORPORATION ____
TRUST _____ ESTATE ____
 - Is issuer or counterparty a: US PERSON _____ FOREIGN PERSON ____
 - Mailing address: _____

