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Acknowledgment of Requirement of Reporting Foreign Assets 須要申報海外資產確認聲明書

Non-Resident Aliens are NOT required to report foreign assets. 非稅務居民不需要申報海外資產。

Taxpayer Information 納稅人資料

1	First Name 名: <input type="text"/>	Last name 姓: <input type="text"/>	Date (MM/DD/YYYY) 日期: <input type="text"/>	Phone Number 電話: <input type="text"/>
2	<input type="checkbox"/> US Citizen 美國公民	<input type="checkbox"/> Green Card 綠卡人士	VISA(s) 簽證: <input type="text"/>	<input type="checkbox"/> VISA Expired 簽證逾期
3	<input type="checkbox"/> Filed Jointly 夫妻合併申報	<input type="checkbox"/> Had OVDP or SFCP, 曾經參加自首	<input type="checkbox"/> No VISA 無簽證	
4	<input type="checkbox"/> 183 Days in the US 在美國 183 天	<input type="checkbox"/> 330 Full Days outside of the US 在美國之外至少 330 個整天		
5	Note: <input type="text"/>	<input type="text"/>		

FBAR 肥爸

6	You have any of following foreign account(s) or you are NOT required to file FBAR FinCEN Form 114. 你有任何下列的海外帳戶，否則，你不須要申報肥爸 114 表。		
a	Bank 海外銀行	<input type="checkbox"/> No	<input type="checkbox"/> Yes
b	Securities 海外證券	<input type="checkbox"/> No	<input type="checkbox"/> Yes
c	Mutual Funds, how many if yes? 海外共同基金，若有，有幾檔？	<input type="checkbox"/> No	<input type="text"/>
d	Commodities and Options 海外期貨及選擇權	<input type="checkbox"/> No	<input type="checkbox"/> Yes
e	Cash Value Insurance Policies 海外可折現保險合約	<input type="checkbox"/> No	<input type="checkbox"/> Yes
f	Other. Ex. Virtual Currency, Cash Card etc. 其他類別的海外帳戶？例如，虛擬貨幣、儲值卡等。	<input type="checkbox"/> No	<input type="checkbox"/> Yes
7	How much is the highest total value of all your foreign accounts? 海外帳戶年度中最高合計餘額？	<input type="checkbox"/> \$0 - 10k	<input type="checkbox"/> \$10k+

You are required to file PFIC Form 8621 if invest foreign mutual funds, 6(c).
如果有海外共同基金，6(c)，你須要申報外國被動投資 PFIC 8621 表。

You are required to report FBAR FinCEN Form 114 if the total value is more than \$10,000.
如果超過 \$10,000 美元，你須要申報肥爸 FinCEN 114 表。

FATCA 肥咖

You are NOT required to file FATCA Form 8938 if you are NOT required to file tax return.
如果你不是必須報稅，你不須要申報肥咖 8938 表。

8	Do you have any stocks of foreign companies not held in a financial account? 你有未託管的海外公司股票嗎？	<input type="checkbox"/> No	<input type="checkbox"/> Yes
9	What is the total value of your assets at year end? 含未託管的海外公司股票的總資產的年底合計價值？	<input type="checkbox"/> \$0 - 10k <input type="checkbox"/> \$50 - 200k	<input type="checkbox"/> \$10 - 50k <input type="checkbox"/> \$200k+
10	What is the highest total value of your assets in the year? 含未託管的海外公司股票的總資產的年中最高合計價值？	<input type="checkbox"/> \$0 - 10k <input type="checkbox"/> \$75 - 300k	<input type="checkbox"/> \$10 - 75k <input type="checkbox"/> \$300k+

Threshold 門檻

11	File Tax 報稅	<input type="checkbox"/> Single or Separately 單身或夫妻分開		<input type="checkbox"/> Jointly 夫妻合併	
12	Reporting Threshold 門檻	Year End 年底	In the Year 年中	Year End 年底	In the Year 年中
13	<input type="checkbox"/> Live in the US 住在美國	<input type="checkbox"/> \$50,000	<input type="checkbox"/> \$75,000	<input type="checkbox"/> \$100,000	<input type="checkbox"/> \$150,000
14	<input type="checkbox"/> Live Outside of the US 住在外國	<input type="checkbox"/> \$200,000	<input type="checkbox"/> \$300,000	<input type="checkbox"/> \$400,000	<input type="checkbox"/> \$600,000 or

You are required to file FATCA Form 8938 if your total foreign assets is more than below amount.
如果你的總資產大於以上門檻的金額，你須要申報肥咖 8938 表。

You are required to file Form 5471 if your own 10 % or more of foreign company.
如果你擁有外國公司 10% 權利，你須要申報 5471 表。

You are required to file Form 8865 if your own 10 % or more of foreign partnership.
如果你擁有外國合夥事業 10% 權利，你須要申報 8865 表。

Items Required to be Filed 須要申報的項目

15	Are you required to report FBAR FinCEN Form 114? 你須要申報肥爸 114 嗎？	<input type="checkbox"/> No	<input type="checkbox"/> Yes
16	Are you required to file FATCA Form 8938? 你須要申報肥咖 8938 嗎？	<input type="checkbox"/> No	<input type="checkbox"/> Yes
17	Are you required to file Form 8621? 你須要申報外國被動投資 PFIC 8621 嗎？	<input type="checkbox"/> No	<input type="checkbox"/> Yes
18	Are you required to file Form 5471? 你須要申報外國公司 5471 嗎？	<input type="checkbox"/> No	<input type="checkbox"/> Yes
19	Are you required to file Form 5471? 你須要申報外國合夥事業 8865 嗎？	<input type="checkbox"/> No	<input type="checkbox"/> Yes
20	Is this the first year you required to file foreign assets? 這是第一年你須要申報海外資產嗎？	<input type="checkbox"/> No	<input type="checkbox"/> Yes

You must use SFCP to submit delinquent report(s) if you had any not unreported foreign assets.
如果你曾經有缺報的海外資產，你必須用簡易遵從程序來送件。

21	Are you required to use SFCP to report foreign assets? 你須要用簡易遵從程序來送件嗎？	<input type="checkbox"/> No	<input type="checkbox"/> Yes
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Reading the Penalties 罰則已讀過

22	Have you read the penalties of failure to report FBAR FinCEN Form 114? 你已經讀過了缺報肥爸 114 的罰則嗎？	<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes
23	Have you read the penalties of failure to report FATCA Form 8938? 你已經讀過了缺報肥咖 8938 的罰則嗎？	<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes
24	Have you read the penalties of failure to report Form 5471? 你已經讀過了缺報外國公司 5471 的罰則嗎？	<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes
25	Have you read the penalties of failure to report Form 8865? 你已經讀過了缺報外國合夥事業 8865 的罰則嗎？	<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes

Decisions of Filing 申報決定

26	Do you want to report FBAR FinCEN Form 114 if you are required? 如果你須要的話，你決定要申報肥爸 114 嗎？	<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes
27	Do you want to file FATCA Form 8938 if you are required? 如果你須要的話，你決定要申報肥咖 8938 嗎？	<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes
28	Do you want to file Form 8621 if you are required? 如果你須要的話，你決定要申報 8621 嗎？	<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes
29	Do you want to file Form 5471 if you are required? 如果你須要的話，你決定要申報 5471 嗎？	<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes
30	Do you want to file Form 8865 if you are required? 如果你須要的話，你決定要申報 8865 嗎？	<input type="checkbox"/> N/A	<input type="checkbox"/> No	<input type="checkbox"/> Yes

Sign and Date 簽名

I hereby acknowledge that the information above are correct in a good faith of mine and the filing decision regarding whether or not to file a specific report was made by myself.

我確認以上資料依所知均正確，是否要申報任一項目也是由我本人的決定。

Email:

Signature

Name

Date

Penalties 罰則

The penalties of failure to report FBAR FinCEN Form 114

Violation	Civil Penalties	Criminal Penalties
Non-Willful Violation	Up to \$12,459 for each negligent violation.	N/A
Willful -Failure to File FBAR or retain records of account	Up to the greater of \$124,588, or 50 percent of the amount in the account at the time of the violation.	Up to \$250,000 or 5 years or both
Willful -Failure to File FBAR or retain records of account while violating certain other laws	Up to the greater of \$100,000, or 50 percent of the amount in the account at the time of the violation.	Up to \$500,000 or 10 years or both
Knowingly and Willfully Filing False FBAR	Up to the greater of \$100,000, or 50 percent of the amount in the account at the time of the violation.	\$10,000 or 5 years or both
	Civil and Criminal Penalties may be imposed together.	

The penalties of failure to report FATCA Form 8938

Violation	Civil Penalties	Criminal Penalties
Failure-To-File Penalty	\$10,000	With underpayment of tax
Continuing failure to file.	\$10,000 for each 30-day, up to \$50,000	
	Liability of married taxpayers filing a joint income tax return for all penalties is joint and several.	

The penalties of failure to report Foreign Company Form 5471

Violation	Civil Penalties	Criminal Penalties
Failure-To-File Penalty	\$10,000	Criminal penalties may apply for failure to file the information required.
Continuing failure to file.	\$10,000 for each 30-day, up to \$50,000	
	Liability of married taxpayers filing a joint income tax return for all penalties is joint and several.	

The penalties of failure to report Foreign Partnership Form 8865

Violation	Civil Penalties	Criminal Penalties
Failure-To-File Penalty	\$10,000	Criminal penalties may apply for failure to file or for filing false or fraudulent information.
Continuing failure to file.	\$10,000 for each 30-day, up to \$50,000	
	Liability of married taxpayers filing a joint income tax return for all penalties is joint and several.	