

Annual Information Return of Foreign Trust With a U.S. Owner (Under section 6048(b))

1997

Department of the Treasury Internal Revenue Service

Certain foreign trusts may have to issue a Foreign Grantor Trust Owner Statement(s) or a Foreign Grantor Trust Beneficiary Statement(s) (pages 3 and 4). See separate instructions.

Note: All information must be in English. Show all amounts in U.S. dollars.

For calendar year 1997, or tax year beginning , 19 , and ending , 19 .

Part I General Information (See instructions.)

1a Name of foreign trust b Identification number

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

2 Did the foreign trust appoint a U.S. agent... If "Yes," complete lines 3a through 3g. If "No," you are required to attach a copy of all trust documents... Have you attached a copy of: a Summary of all written and oral agreements... b The trust instrument? c Memoranda or letters of wishes? d Subsequent variances to original trust documents? e Other trust documents?

3a Name of U.S. agent b Identification number

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 trustee 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

5 Did the trust transfer any property to another entity during the tax year? If "Yes," attach statement. See instructions.

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee's Signature Title Date

Preparer's Signature Preparer's social security number Date

Part II Foreign Trust Income Statement. Totals from books and records of foreign trust. (See instructions.)

Income	1 Interest		
	2 Dividends		
	3 Gross rents and royalties		
	4 Income (loss) from partnerships and fiduciaries		
	5 Capital gains:		
	a Net short-term capital gain (loss).		
	b Net long-term capital gain (loss)		
	6 Ordinary gains (losses).		
7 Other income (attach schedule)			
8 Total income (add lines 1 through 7)			
Expenses	9 Interest expense		
	10a Foreign taxes		
	b State and local taxes		
	11 Amortization and depreciation (depletion)		
	12 Trustee and advisor fees		
	13 Charitable contributions		
	14 Other expenses (attach schedule)		
	15 Total expenses (add lines 9 through 14)		
16 Net income (loss) (subtract line 15 from line 8)			
17a Enter FMV of total distributions from the trust to all persons whether U.S. or foreign persons ▶			
b Distributions to U.S. owner:			
(a) Name of owner	(b) Identification number	(c) Date of distribution	(d) FMV
c Distributions to U.S. beneficiaries			
(a) Name of beneficiary	(b) Identification number	(c) Date of distribution	(d) FMV

Part III Foreign Trust Balance Sheet	Beginning of Tax Year		End of Tax Year	
	(a) Amount	(b) Total	(c) Amount	(d) Total
Assets				
1 Cash				
2 Accounts receivable				
3 Mortgages and notes receivable				
4 Inventories				
5 Government obligations				
6 Other marketable securities				
7 Other nonmarketable securities.				
8a Depreciable (depletable) assets.				
b Less: accumulated depreciation (depletion)				
9 Real property				
10 Other assets (attach schedule)				
11 Total assets				
Liabilities				
12 Accounts payable.				
13 Contributions, gifts, grants, etc. payable				
14 Mortgages and notes payable				
15 Other liabilities (attach schedule)				
16 Total liabilities				
Net Worth				
17 Contributions to trust corpus				
18 Accumulated trust income				
19 Other (attach schedule)				
20 Total net worth (add lines 17 through 19).				
21 Total liabilities and net worth (add lines 16 and 20)				

1997 Foreign Grantor Trust Owner Statement

(See instructions.)

1a Name of foreign trust b Identification number

c Number, street, and room or suite no. (if a P.O. box, see page 2 of instructions)

d City or town e State or province f ZIP or postal code g Country

2 Did the foreign trust appoint a U.S. agent (defined on page 2 of the instructions) who can provide IRS with all relevant trust information? [] Yes [] No
If "Yes," complete lines 3a through 3g.

3a Name of U.S. agent b Identification number

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 trustee 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

5 The tax year of the owner of the foreign trust to which this statement relates ▶

6a Name of U.S. owner b Identification number

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

7 Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by the U.S. person.

8 List the trust documents attached to Form 3520-A.
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9 U.S. owner's gross reportable amount. (See instructions.) \$

1997 Statement of Foreign Trust Income Attributable to U.S. Owner (See instructions.)

Report each item on the proper form or schedule of your tax return.

Table with 2 columns: Income/Expenses and Amount. Rows include Interest, Dividends, Gross rents and royalties, Income from partnerships and fiduciaries, Capital gains (losses), Ordinary gains and (losses), Other income (attach schedule), Interest expenses, Foreign taxes (attach schedule), State and local taxes, Amortization and depreciation (depletion), Trustee and advisor fees, Charitable contributions, Other expenses (attach schedule).

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee Signature _____ Title _____ Date _____

1997 Foreign Grantor Trust Beneficiary Statement

1a Name of foreign trust | b Identification number

c Number, street, and room or suite no. (if a P.O. box, see page 2 of instructions)

d City or town | e State or province | f ZIP or postal code | g Country

2 Did the foreign trust appoint a U.S. agent... [Yes/No]
If "Yes," complete lines 3a through 3g.
If "No," do you agree that either the IRS or the U.S. beneficiary can inspect and copy the trust's permanent books of account, records, and such other documents that are necessary to establish that the trust should be treated for U.S. tax purposes as owned by another person? [Yes/No]

3a Name of U.S. agent | b Identification number

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 trustee | 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

5 The first and last day of the tax year of the foreign trust to which Form 3520-A applies

6a Name of U.S. beneficiary | b Identification number

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

7 Description of property (including cash) distributed, or treated as distributed, to the U.S. person during the tax year (See instructions to Part III of Form 3520 for U.S. tax treatment of these amounts.)
Table with 2 columns: (a) Description of property, (b) FMV

8 Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by another person.

9 Owner of the foreign trust is (check one)
[] individual [] partnership [] corporation

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee Signature | Title | Date

