

Annual Information Return of Foreign Trust With a U.S. Owner

Department of the Treasury
Internal Revenue Service

(Under section 6048(b))

2011

▶ See separate instructions.

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

For calendar year 2011, or tax year beginning _____, 2011, ending _____, 20_____.

Check appropriate boxes. Initial return Final return Amended return

Part I General Information (see instructions)

1a Name of foreign trust	b Employer identification number
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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
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2 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," skip lines 2a through 2e and go to line 3.
If "No," you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A filed within the previous 3 years, attach only relevant updates.

Have you attached a copy of:	Yes	No	Attached Previously	Year Attached
a Summary of all written and oral agreements and understandings relating to the trust?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b The trust instrument?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c Memoranda or letters of wishes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
d Subsequent variances to original trust documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
e Other trust documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

3a Name of U.S. agent	b Identification number
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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
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4a Name of trustee	b Identification number, if any
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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
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5 Did the trust transfer any property (including cash) to another person (see instructions for definition) during the tax year? If "Yes," attach statement (see instructions). Yes No

6 Enter the number of **Foreign Grantor Trust Owner Statements** (page 3) included with this Form 3520-A ▶

Sign Here 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
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Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Part II Foreign Trust Income Statement

Enter 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 (attach schedule)		
	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 the fair market value (FMV) of total distributions from the trust to all persons, whether U.S. or foreign . . . ▶			
b	Distributions to U.S. owners:			
	(i) Name of owner	(ii) Identification number	(iii) Date of distribution	(iv) FMV
c	Distributions to U.S. beneficiaries:			
	(i) Name of beneficiary	(ii) Identification number	(iii) Date of distribution	(iv) FMV

Part III Foreign Trust Balance Sheet

	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
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)			

2011 Foreign Grantor Trust Owner Statement (see instructions)

Important: Trustee must prepare a separate statement for each U.S. owner and include a copy of each statement with Form 3520-A. Trustee is also required to send to each U.S. owner a copy of the owner's statement. U.S. owner must attach a copy of its statement to Form 3520.

1a Name of foreign trust			b Employer 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 (defined in the instructions) who can provide the IRS with all relevant trust information? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
h Service Center where U.S. owner files its income tax returns ▶				
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 If the trust did not appoint a U.S. agent, list the trust documents attached to Form 3520-A (see instructions). -----				
9 Gross value of the portion of the trust treated as owned by the U.S. owner				\$

2011 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.

Income	1a Taxable interest	
	b Tax-exempt interest ▶	
	2a Total ordinary dividends	
	b Qualified dividends ▶	
	3 Gross rents and royalties	
	4 Income from partnerships and fiduciaries	
	5 Capital gains (losses)	
6 Ordinary gains (losses)		
7 Other income (attach schedule)		
Expenses	8 Interest expense	
	9a Foreign taxes (attach schedule)	
	b State and local taxes	
	10 Amortization and depreciation (depletion)	
	11 Trustee and advisor fees	
	12 Charitable contributions	
13 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 ▶

2011 Foreign Grantor Trust Beneficiary Statement

Important: *Trustee must prepare a separate statement for each U.S. beneficiary that received a distribution from the trust during the tax year and include a copy of each statement with Form 3520-A. Trustee is also required to send to each such beneficiary a copy of the beneficiary's statement. U.S. beneficiary must attach a copy of its statement to Form 3520.*

1a Name of foreign trust	b Employer identification number
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c Number, street, and room or suite no. (if a P.O. box, see instructions)			
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d City or town	e State or province	f ZIP or postal code	g Country
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2 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," 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
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c Number, street, and room or suite no. (if a P.O. box, see instructions)			
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d City or town	e State or province	f ZIP or postal code	g Country
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4a Name of trustee	b Identification number (if any)
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c Number, street, and room or suite no. (if a P.O. box, see instructions)			
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d City or town	e State or province	f ZIP or postal code	g Country
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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
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c Number, street, and room or suite no. (if a P.O. box, see instructions)			
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d City or town	e State or province	f ZIP or postal code	g Country
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7 Description of trust property (including cash) that was either (1) distributed, or treated as distributed, directly or indirectly to the U.S. person or a U.S. person related to that U.S. person during the tax year or (2) used by the U.S. person or a U.S. person related to that U.S. person without compensating the trust for the FMV of the use of the property within a reasonable period of time. (See the instructions for Part III of Form 3520 for U.S. tax treatment of these amounts.)

(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** ► _____