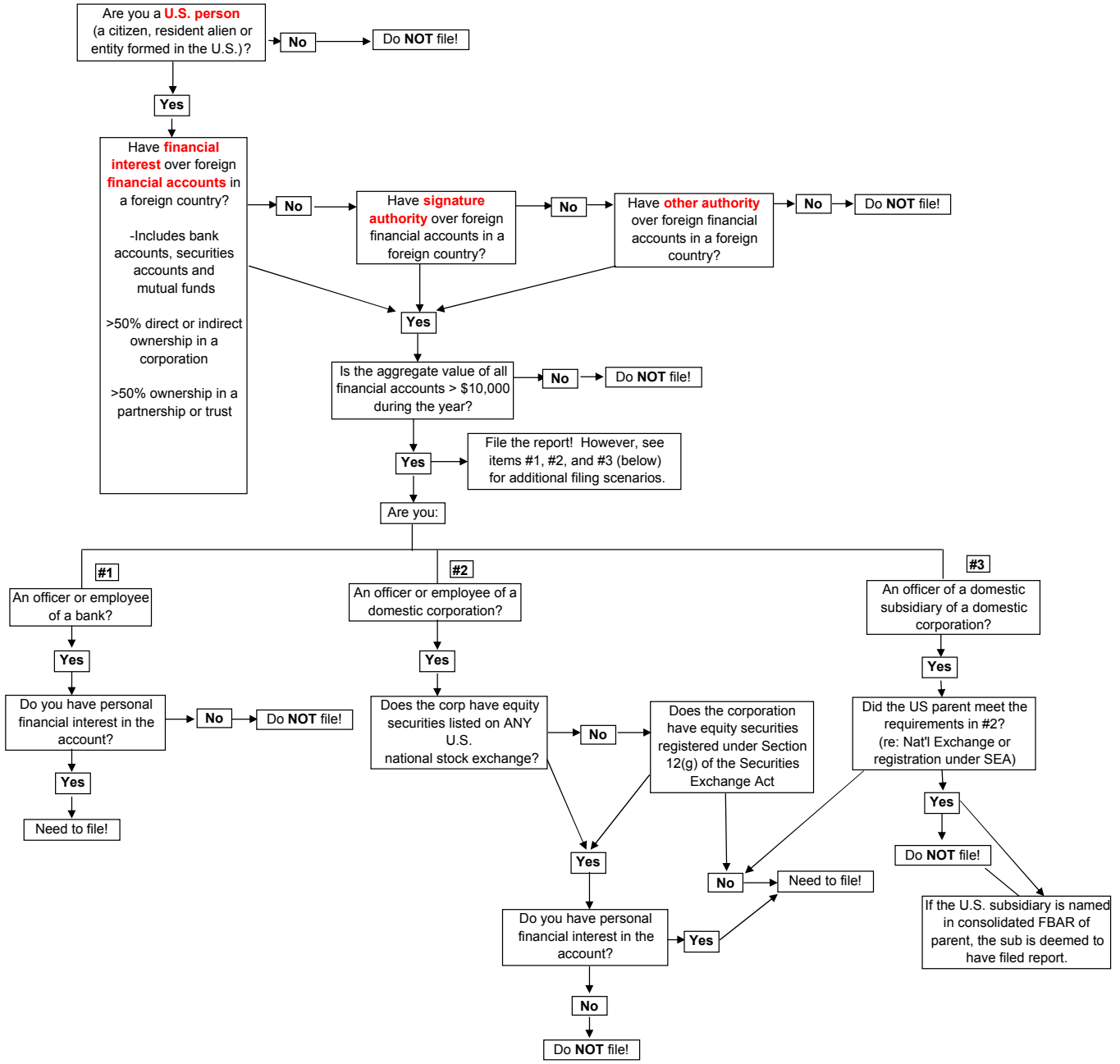


FBAR Decision Tree



Notes:
 A 'financial interest' may be direct or indirect. A person who holds legal title or is owner of record has a direct financial interest.
Bold and red items are key.
 Mutual funds need to be reported if they are available to the public.
 Noncompletion of the form can result in significant civic and criminal penalties.
**This information is intended to assist readers in making a preliminary determination of their potential filing obligations and should not be relied on for substantial authority as to an individual reader's filing obligations. Please consult your tax advisor for an individual determination of your filing obligations.*