

Foreign (Off-Shore) Financial Account(s) Disclosures

For Accounts Not Established in the US or Have Been Moved Off-Shore

Foreign accounts include online gambling, online bingo, and other types of online gaming accounts.

Do you have any Off-Shore/Foreign financial account(s)? Yes _____ No _____

Do you have signature authority on any Off-Shore/Foreign financial account(s)? Yes ___ No ___

If you answered 'YES', please complete the form and sign below. If you have more than two foreign accounts, please complete a second form. If you answered 'NO', please sign below.

Account # 1

1. Name of the Financial Institution: _____
2. Address: _____
3. Country: _____
4. Owner of the account if it is not you: _____
What is your relationship with the owner? _____
5. Type of Currency (Rubles, francs, pounds, etc.) _____
6. Account Number: _____
7. What is the account value in the country's currency as of 12/31/2025? _____
8. What is the value in US dollars as of 12/31/2025? _____
9. Account Registration: ___ Individual ___ Joint ___ Custodial ___ Retirement Account. Other: _____

Account # 2

1. Name of the Financial Institution: _____
2. Address: _____
3. Country: _____
4. Owner of the account if it is not you: _____
What is your relationship with the owner? _____
5. Type of Currency (Rubles, francs, pounds, etc.): _____
6. Account Number: _____
7. What is the account value in the country's currency as of 12/31/2025? _____
8. What is the value in US dollars as of 12/31/2025? _____
9. Account Registration: ___ Individual ___ Joint ___ Custodial ___ Retirement Account. Other: _____

Signatures are required: I hereby declare that I have disclosed the proper information to my tax preparer to prepare my tax return and to follow Federal regulations for offshore/foreign financial accounts. By signing this document, you hereby declare that the information and documents you have provided are accurate, truthful, and complete to the best of your knowledge and all deductions, personal and/or business, are documented as required by law. In the absence of a taxpayer's spouse (Taxpayer #1 or #2), the undersigned taxpayer hereby represents and affirms that the absent Taxpayer has fully cooperated in connection with this disclosure and has knowingly and voluntarily consented to and agreed with the accuracy and completeness of the information set forth herein. Accordingly, the signature of the absent Taxpayer is not required for purposes of this submission. This does not prevent or protect the absent taxpayer or the taxpayer from Internal Revenue Code 6015, innocent spouse rules.

Taxpayer #1: _____ Date: _____

Taxpayer #2: _____ Date: _____