



Form 8833, Treaty-Based Return Position Disclosure

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U.S. Citizen or Resident

Form	Title	Reason to File	Due Date
FinCEN 114	Report of Foreign Bank and Financial Accounts (FBAR)	Report certain foreign financial accounts, such as bank accounts, brokerage accounts, and mutual funds, every year to the Treasury Department	By the 15 th day of the 4 th month or auto extension
926	Return by a U.S. Transferor of Property to a Foreign Corporation	Report certain transfers of tangible or intangible property to a foreign corporation, as required by § 6038B	Due date of tax return or valid extension
1116	Foreign Tax Credit (Individual, Estate, or Trust)	Claim the foreign tax credit	Due date of tax return or valid extension
2555	Foreign Earned Income	Used to figure foreign earned income exclusion and housing exclusion or deduction	Due date of tax return or valid extension
3520	Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts	Report certain transactions with foreign trusts, ownership of foreign trusts, and receipt of certain large gifts or bequests from certain foreign persons	Due date of tax return or valid extension
3520-A	Annual Information Return of Foreign Trust With a U.S. Owner	Provide information about foreign trust, its U.S. beneficiaries, and any U.S. person who is treated as an owner of any portion of the foreign trust under the grantor trust rules §§ 671-679	Due date of tax return or valid extension
5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations	Used by certain U.S. persons who are officers, directors, or shareholders in certain foreign corporations to satisfy the reporting requirements of § 6038 and § 6046	Due date of tax return or valid extension
5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	Provide information required under § 6038A and § 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party	Due date of tax return or valid extension
8621	Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund	A U.S. person that is a shareholder of a PFIC must file each tax year if the U.S. person receives certain distributions from a PFIC or recognizes a gain on disposition of PFIC stock	Due date of tax return or valid extension



Form	Title	Reason to File	Due Date
8833	Treaty-Based Return Position Disclosure Under § 6114 or § 7701(b)	Make treaty-based return position disclosure as to why certain income is receiving beneficial treatment because of the treaty	Due date of tax return or valid extension
8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities and Foreign Branches	Used by certain U.S. persons that operate a foreign branch or own a foreign disregarded entity to satisfy reporting requirements of § 6011, § 6012, § 6031, and § 6038	Due date of tax return or valid extension
8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships	Report information required under § 6038 (reporting with respect to controlled foreign partnerships), § 6038B (reporting of transfers to foreign partnerships) or § 6046A (reporting of acquisitions, dispositions, and changes in foreign partnership interests)	Due date of tax return or valid extension
8938	Statement of Specified Foreign Financial Assets	Report specified foreign financial assets if the total value of all specified foreign financial assets is more than appropriate reporting threshold	Due date of tax return or valid extension

Non-Resident Taxpayer

Form	Title	Reason to File	Due Date
706-NA	United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the U.S.	Compute estate and generation-skipping transfer tax liability for nonresident not a citizen decedent	Within 9 months after date of death or valid extension
1040-NR	U.S. Nonresident Alien Income Tax Return	Nonresident alien files if engaged in business in U.S. during tax year or otherwise earned income from U.S. sources throughout year	By the 15 th day of the 4 th month or valid extension
1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Report certain payments to nonresident individuals, foreign corporations, foreign partnerships, and certain foreign fiduciaries, estates, and trusts	By the 15 th of 3 rd month or valid extension
1120	U.S. Corporation Income Tax Return	Report income, gains, losses, deductions, credits, and to figure the U.S. income tax liability of a corporation	By the 15 th day of the 4 th month or valid extension
1120-F	U.S. Income Tax Return of a Foreign Corporation	Report income, gains, losses, deductions, credits, and to figure the U.S. income tax liability of a foreign corporation	By the 15 th day of the 4 th month or valid extension
8833	Treaty-Based Return Position Disclosure Under § 6114 or § 7701(b)	Make treaty-based return position disclosure as to why certain income is receiving beneficial treatment because of the treaty	Due date of tax return or valid extension