

FORM 8621 (REV. DECEMBER 2018) — PART V, LINE 16a ATTACHMENT

Section 1291 Excess Distribution and Disposition Allocation Statement

Statement Control ID: 8621-2014-F4CE5 • Attachment Sequence No. 69

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Shareholder Name:	[FILL/REPLACE: SHAREHOLDER NAME]	Tax Year:	2014
Identifying Number (SSN/ITIN):	[FILL/REPLACE: SSN/ITIN]	PFIC Status Start Date:	01/01/2012
Name of PFIC:	[FILL/REPLACE: PFIC NAME]	Functional Currency:	USD (Functional Currency)
PFIC Reference ID / EIN:	[FILL/REPLACE: EIN/REF ID]	Reporting Currency:	USD (U.S. Dollar Reporting)

Key Share Position & Computational Parameters

Beginning Units	Net Change	Ending Units	Cost Basis Method	Total Excess Recognized
100.00	(100.00)	0.00	FIFO (IRC §1291)	\$6,000.00 (Line 15f Gain)

Preceding 3-Year Annual Distributions (USD)

2011 Distributions	2012 Distributions	2013 Distributions
—	0.00	0.00

Form 8621 Part V — Master Reconciliation (Unrounded Source Amounts)

15a USD	15b USD	15c USD	15d USD	15e	15f	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
0.00	0.00	0.00	0.00	\$0.00	\$6,000.00	\$2,000.00	\$1,492.00	—	\$1,492.00	\$67.40

* Note: Supporting annual distribution and disposition summaries are detailed below.

Line 15f Disposition Gain Summary (Detailed in Part II)

15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
\$6,000.00	\$2,000.00	\$1,492.00	—	\$1,492.00	\$67.40

Notes to Master Reconciliation & Summary:

- **Currency & FX:** USD translated to USD at transaction-date OANDA daily rates.
- **Cost Basis:** First-In, First-Out (FIFO).
- **Schedules:** Detailed allocations attached for Lines 15e and 15f.

PART II: SECTION 1291 LINE 15f DISPOSITION GAIN ALLOCATIONS (TAX YEAR 2014)

Realized Gain Recognized as Excess Distribution (Line 15f: \$6,000.00 USD)

FIFO Disposition Gain & Loss Computation (Line 15f Determination)

Index	Txn ID	Purch Date	Sale Txn	Sale Date	Sec in Block	Sec Sold	Sec Left	Basis (\$)	Sale Price	Gain / Loss	Days	Daily (\$)	Line 15f
1	1	01/01/2012	2	12/31/2014	100.00	100.00	0.00	\$10,000.00	\$16,000.00	\$6,000.00	1095	\$5.48	\$6,000.00
Line 15f	—	—	—	—	—	—	—	—	—	—	—	—	\$6,000.00

Disposed Block Summary (Sale Txn ID 2, Block 1)

Block	Acq Date	Disp Date	Units	Days	Daily (\$/day)	15f Gain (\$)	16b (\$)	16c (\$)	16d (\$)	16e (\$)	16f (\$)
1	01/01/2012	12/31/2014	100.00	1095	\$5.47945200	\$6,000.00	\$2,000.00	\$1,492.00	—	\$1,492.00	\$67.40

Annual Ratable Allocation Schedule (Sale Txn ID 2, Block 1 • Daily Rate: \$5.47945200/day)

Tax Year / Period	Days	Classification	Allocated Gain (\$)	Statutory Rate	Tax Increase (\$)	Line 16d (\$)	Line 16e (\$)	Line 16f (\$)
2012	365	Prior PFIC Year	\$2,000.00	35.0%	\$700.00	—	\$700.00	\$43.28
2013	365	Prior PFIC Year	\$2,000.00	39.6%	\$792.00	—	\$792.00	\$24.12
2014	365	Current Tax Year	\$2,000.00	—	—	—	—	—
TOTAL	1095	—	\$6,000.00	—	\$1,492.00	—	\$1,492.00	\$67.40