Fund Reporting on the Report of Foreign Holdings of U.S. Securities, Including Selected Money Market Instruments

1. Ownership of Fund Shares
   A. Reporting Requirements for U.S.-Resident Custodians

   - Is the Owner of the Fund Shares a Foreign Resident?
     NO
       - Do Not Report Fund Shares Owned by U.S.-Resident Investors
       - Is the Fund Incorporated in the United States?
         NO
           - Do Not Report Ownership of Shares of Foreign-Resident Funds
         YES
           - Report the Shares of U.S.-Resident Funds that are Owned by Foreign Residents
     YES
       - Report the Shares of U.S.-Resident Funds that are Owned by Foreign Residents
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1. Ownership of Fund Shares

B. Reporting Requirements for U.S.-Resident Fund Managers

Is the Owner of the Fund Shares a Foreign Resident?

- **NO**
  - Do Not Report Fund Shares Owned by U.S.-Resident Investors

- **YES**
  - Is the Fund Incorporated in the United States?
    - **NO**
      - Do Not Report Ownership of Shares of Foreign-Resident Funds
    - **YES**
      - Are Foreign Residents' Shares of the U.S.-Resident Funds You Manage Held at a U.S.-Resident Custodian?
        - **NO**
          - Report the Shares of U.S.-Resident Funds that are Owned by Foreign Residents and Not Held at a U.S.-Resident Custodian
        - **YES**
          - Do Not Report These Shares Because they are Reported by the U.S.-Resident Custodian
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2. Reporting U.S. Securities Owned by Foreign-Resident Funds

- Is the Fund Incorporated Outside of the United States?
  - NO: Do Not Report Securities Owned by U.S.-Resident Funds
  - YES: Does the Foreign-Resident Fund Own U.S. Securities?
    - NO: Do Not Report Foreign Securities Owned by Foreign-Resident Funds
    - YES: Foreign-Resident Funds’ U.S.-Resident Custodians (or their U.S.-Resident Fund Manager if no U.S.-Resident Custodian is used) Must Report All U.S. Securities Owned