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

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
- Is the Fund Incorporated in the United States? NO
- Are Foreign Residents' Shares of the U.S.-Resident Funds You Manage Held at a U.S.-Resident Custodian? NO

- Do Not Report Fund Shares Owned by U.S.-Resident Investors
- Do Not Report Ownership of Shares of Foreign-Resident Funds
- Report the Shares of U.S.-Resident Funds that are Owned by Foreign Residents and Not Held at a U.S.-Resident Custodian
- Do Not Report These Shares Because they are Reported by the U.S.-Resident Custodian
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