

Foreign Gift and Contract Reporting



Do I need to report this gift or contract to ERM?

Is the Gift from, or Contract with, a Foreign Source?

"Foreign Source" means:

- a) A foreign government, including an agency of a foreign government;
- b) A legal entity, governmental or otherwise, created solely under the laws of a foreign state or states;
- c) An individual who is not a citizen or a national of the United States or a trust territory or protectorate thereof; and
- d)