

## Exchange Rates U.S. Tax CAD to USD

### Bank of Canada

Bank of Canada website <http://www.bankofcanada.ca/rates/exchange/10-yearlookup/>  
Annual Average <http://www.bankofcanada.ca/rates/exchange/annual-averageexchange-rates/>

Dec 31	Year	Annual Average
0.7330	2018	0.7721
0.7971	2017	0.7708
0.7448	2016	0.7548
0.7225	2015	0.7820
0.8620	2014	0.9054
0.9402	2013	0.9710
1.0051	2012	1.0004
0.9833	2011	1.0117
1.0054	2010	0.9709
0.9555	2009	0.8797
0.8166	2008	0.9381
1.0120	2007	0.9304
0.8581	2006	0.8820
0.8577	2005	0.8254

### ForEx - OFX

OFX website: <https://www.ofx.com/en-ca/forex-news/historical-exchange-rates/#>

Dec 31	Year	Annual Average
0.7330	2018	0.7715
0.7954	2017	0.7713
0.7441	2016	0.7551
0.7201	2015	0.7830
0.8622	2014	0.9059
0.9409	2013	0.9712

For daily exchange rates, use ForEx – OFX.

## Form 8938 and FBARS

Bureau of the Fiscal Services (Financial Management Services.-FMS)

<https://www.fiscal.treasury.gov/reports-statements/treasury-reporting-rates-exchange/>

<https://www.fiscal.treasury.gov/reports-statements/treasury-reporting-rates-exchange/historical.html>

Dec 31	Year
0.7342	2018
0.7968	2017
0.7429	2016
0.7215	2015
0.8636	2014
0.9398	2013
0.9950	2012
0.9823	2011
0.9804	2010
0.9515	2009

## Form 3520-A

Part II	Bank of Canada	Annual Average x-rate
Part III	Bank of Canada	Beginning of year – Dec 31 x-rate of previous year
	Bank of Canada	End of year – Dec 31 x-rate for current year

## Form 3520

Part I –page 2 Line 13	ForEx - OFX	x-rate for transaction date (day or average for year) whichever is appropriate. i.e. multi transactions or single transaction
All others	Bank of Canada	Annual Average x-rate

## Form 8621 Calculator

### **Oanda webpage**

<http://www.oanda.com/currency/converter/>

### **Morningstar:**

[http://www2.morningstar.ca/homepage/h\\_ca.aspx?culture=en-CA](http://www2.morningstar.ca/homepage/h_ca.aspx?culture=en-CA)