

Department of the Treasury—Internal Revenue Service  
**Offshore Voluntary Disclosure  
Program Letter Attachment**

Please ensure all pages of Form 14454 include your name, the last four digits of your taxpayer identification number, the name of the foreign financial institution, and the account number for which you are responding.

For **each** foreign financial account of which you have control or are a beneficial owner, provide the following information.

Taxpayer Name		Last Four Digits of Taxpayer Identification Number	
1a. Foreign Financial Institution Name		1b. Account Number	
2. Country, including address, where the account was established (If different, country, including address, where account is currently located)		3. Date the account was opened	
		4a. Is the account still open? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		4b. If "No," when was the account closed	

5a. Identify the individual(s) and/or organization(s) (e.g., banks, independent financial advisors, trust or corporate service providers) who advised or assisted you in opening and using/maintaining the account.

5b. Explain all communications you had regarding the opening and use/maintenance of the account. Identify the individuals (whether affiliated with the foreign financial institution or independent from the financial institution), dates, and form (e.g., face-to-face meeting, phone, email, fax, etc.) of the communication.

5c. Did you hold any meetings or receive any phone calls, faxes, emails, or any other communications from these individuals to you in the U.S.?  Yes  No  
If "Yes," where \_\_\_\_\_

5d. Are any of the individuals a business person (advisor), accountant, attorney, or return preparer in the U.S.?  Yes  No  
If "Yes," identify which organization(s) \_\_\_\_\_

6a. What documentation was received by or shown to you regarding opening and maintenance of the account (e.g., account statements, account opening documents, etc.)

6b. Did you retain any of the documents?  Yes  No  
If "Yes," identify the documents retained \_\_\_\_\_  
If "No," explain why you did not retain them \_\_\_\_\_

7. Were you able to make deposits to or withdrawals from your account through the use of a U.S. domestic branch office of the foreign financial institution?  Yes  No

8a. Did you make deposits (beyond the initial opening deposit) or withdrawals from the account?  Yes  No  
If "Yes," respond to the following:

8b. How did you make a deposit or withdrawal (e.g., in person, computer, phone, use of third-party, etc.) \_\_\_\_\_

8c. What form did the deposits or withdrawals take (e.g., cash, check, wire, traveler's check, etc.) \_\_\_\_\_

8d. What documents did you receive when a deposit or withdrawal was made (e.g., receipt, debit memo, credit memo, etc.) \_\_\_\_\_

9. Were you able to access funds in your offshore account by the use of wire transfers made into the U.S.?  Yes  No

10. Were you able to access funds in your offshore account through the use of a debit or credit card?  Yes  No

11. Are there other individuals affiliated with the account?  Yes  No  
If "Yes," identify each person affiliated with the account, including the nature of their relationship to the account (e.g., owner, beneficial owner, power of attorney, etc.)

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Taxpayer Name		Last Four Digits of Taxpayer Identification Number
1a. Foreign Financial Institution Name		1b. Account Number
12a. Is an entity affiliated with the account? If "Yes," respond to the following:		<input type="checkbox"/> Yes <input type="checkbox"/> No
12b. Identify the entity, including the nature of its relationship to the account (e.g., nominee owner, beneficial owner, power of attorney, parent entity of corporate account holder, etc.)	12c. Identify the entity's formal structure (e.g., corporation foundation, trust, etc.)	12d. Identify the country where the entity was organized
12e. Identify the individual(s) and/or organization(s) (e.g., the foreign bank, an outside professional, etc.) who suggested forming the entity and who formed the entity	12f. Identify the individual(s) or organization(s) that managed the entity	
12g. Is the entity still in existence?		<input type="checkbox"/> Yes <input type="checkbox"/> No
12h. Was a business person (advisor), accountant, attorney, or return preparer in the U.S. involved in setting up the entity or in advising its use? If "Yes," identify the individual(s) _____		<input type="checkbox"/> Yes <input type="checkbox"/> No
12i. Was a U.S. bank, brokerage firm or other financial services company involved in setting up the entity or in advising its use? If "Yes," identify the bank, firm, or company _____		<input type="checkbox"/> Yes <input type="checkbox"/> No
13. With respect to communications you had about your foreign financial account, provide the following:		
13a. Did a representative of the foreign financial institution or advisor visit you in the United States regarding the offshore account?		<input type="checkbox"/> Yes <input type="checkbox"/> No
13b. Did a representative of the foreign financial institution or advisor suggest to you the use of offshore accounts, offshore investments, offshore entities, or particular foreign countries as a way of avoiding the disclosure of your ownership of the account or avoiding taxes?		<input type="checkbox"/> Yes <input type="checkbox"/> No
13c. Did a representative of the foreign financial institution or advisor suggest to you the use of practices, such as holding mail at the institution, using prepaid phone cards, using credit or debit cards, communicating via fax or email, bank storage of account documentation, or conducting face-to-face meetings, to avoid the disclosure of your ownership of the account?		<input type="checkbox"/> Yes <input type="checkbox"/> No
13d. Did a representative of the foreign financial institution, one of its U.S. subsidiaries, or advisor provide services in the U.S. related to offshore accounts (e.g., facilitating opening accounts, reviewing account activity, forwarding account statements, providing investment and/or tax advice, etc.)?		<input type="checkbox"/> Yes <input type="checkbox"/> No
13e. Did a representative of the foreign financial institution or advisor suggest you meet in a jurisdiction outside the U.S. and other than where the institution is located?		<input type="checkbox"/> Yes <input type="checkbox"/> No
13f. Did a representative of the foreign financial institution or advisor suggest you either not file a voluntary disclosure with the IRS or repatriate the foreign funds into the U.S.?		<input type="checkbox"/> Yes <input type="checkbox"/> No
13g. Did an advisor or other person attempt to influence you to move funds from one foreign financial institution to another or from one foreign country to another?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Privacy Act and Paperwork Reduction Act Notice**

We ask for the information on this foreign account or asset statement to carry out the Internal Revenue laws of the United States. Our authority to ask for information is sections 6001, 6109, 7801, 7803 and the regulations thereunder. This information will be used to determine and collect the correct amount of tax under the terms of the offshore voluntary disclosure program. You are not required to apply for participation in the offshore voluntary disclosure program. If you choose to apply, however, you are required to provide all the information requested on the foreign account or asset statement.

You are not required to provide the information requested on a document that is subject to the Paperwork Reduction Act unless the document displays a valid OMB control number. Books or records relating to a document or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. Section 6103, however, allows or requires the Internal Revenue Service to disclose or give this information to others as described in the Internal Revenue Code. For example, we may disclose this information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide this information may delay or prevent processing your application. Providing false information may subject you to penalties.

The time needed to complete and submit the foreign account or asset statement will vary depending on individual circumstances. The estimated average time is: 2 hour.

If you have comments concerning the accuracy of this time estimate or suggestions for making the foreign account or asset statement simpler, we would be happy to hear from you. Comments should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224.