CONSENT TO EXTEND THE TIME TO ASSESS CIVIL PENALTIES PROVIDED BY 31 U.S.C. § 5321 FOR FBAR VIOLATIONS

WHEREAS, the parties to this agreement desire to extend the time during which the penalties provided by 31 U.S.C. 5321 may be assessed and collected,

WHEREAS, the parties to this agreement are aware that they have the right to refuse to sign this consent,

_____,
(name and taxpayer identification number)

United States person, of _____
(address)

_____

and the Commissioner of the Internal Revenue Service, hereby agree and consent to the following:

(1) For violations with respect to the requirement, established under 31 U.S.C. 5314, for a United States person to report having a financial interest in or signature authority, or other authority, over a financial account during the calendar years_____ _____ that was maintained with a financial institution located in a foreign country, the amount of any penalty provided by 31 U.S.C. 5321 may be assessed at any time on or before December 31, 20__.

(2) This consent does not reduce, waive, or extend any period of limitation under 26 U.S.C. 6501 for assessing or collecting tax. This consent also does not supersede or amend any other agreement between the United States person and the Internal Revenue Service.

This consent does not serve to shorten the statutory period of time to assess any penalty under 31 U.S.C. 5321.

Date	Signature of the United States Person
_____	_____
Date	Signature of Authorized Representative
_____	_____
Date	Signature of the Commissioner's Delegate
_____	_____
	_____
	Title