

Note: Before completing this form, please review the "Streamlined Filing Compliance Procedures for U.S. Taxpayers Residing in the United States Frequently Asked Questions and Answers" on www.irs.gov.

Name(s) of taxpayer(s)	TIN(s) of taxpayer(s)
Mailing address of taxpayer(s)	Telephone number of taxpayer(s)
	Email address of taxpayer(s)

Note: If spouses previously submitted a joint certification, both spouses must sign this form. If this reconsideration request is a joint request, the statements will be considered made on behalf of both spouses, even though singular pronouns are used.

In my original Form 14654, Certification by U.S. Person Residing in the United States for Streamlined Domestic Offshore Procedures, I included the value of my interest in one or more **Canadian** retirement plans described in Rev. Proc. 2014-55 ("Canadian retirement plans") in the Highest Account Balance/Asset Value and paid the 5% miscellaneous offshore penalty on my **Canadian** retirement plans. I certify that I am an "eligible individual" as defined in section 4.01 of Rev. Proc. 2014-55.

I have reviewed my original Form 14654, Certification by U.S. Person Residing in the United States for Streamlined Domestic Offshore Procedures, and the documents I relied upon in preparing my certification. I have recomputed the Highest Account Balance/Asset Value and the Miscellaneous Offshore Penalty for my 3-year covered tax return period and 6-year covered FBAR period by removing the value of my **Canadian** retirement plans as follows:

- | | |
|---|----------|
| Line 1. Previously Reported Miscellaneous Offshore Penalty | 1. _____ |
| Line 2. Revised Miscellaneous Offshore Penalty | 2. _____ |
| Line 3. Requested Refund of Miscellaneous Offshore Penalty (<i>line 1 minus line 2</i>) | 3. _____ |

If your revised Highest Account Balance/Asset Value is for a year different from the Highest Account Balance/Asset Value in your original certification, please note the change below:

- | | |
|---|-------|
| Original Highest Account Balance/Asset Value year | _____ |
| Revised Highest Account Balance/Asset Value year | _____ |

Please identify your **Canadian** retirement plans below. If you need more space, you may attach additional pages to this form.

Name of Financial Institution	Address of Financial Institution	Account Number	Year-End Balance For Year With Highest Account Balance <i>(State In U.S. Dollars)</i>

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I agree to retain all records (including, but not limited to, account statements) related to my **Canadian** retirement plans and all assets subject to the 5% miscellaneous offshore penalty until six years from the date of this penalty reconsideration request. Upon request, I agree to provide all such records to the Internal Revenue Service.

I agree that any determination made in relation to my penalty reconsideration request is final and may not be appealed.

Under penalties of perjury, I declare that I have examined this penalty reconsideration request and all accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature of Taxpayer	Name of Taxpayer	Date
Signature of Taxpayer <i>(if joint certification)</i>	Name of Taxpayer <i>(if joint certification)</i>	Date

For Estates Only

Signature of Fiduciary	Date
Title of Fiduciary <i>(e.g., executor or administrator)</i>	Name of Fiduciary

This document and any attachments must be sent to:

Internal Revenue Service
3651 South I-H 35
Stop 4305 AUSC
Attn: Streamlined Unit
Austin, TX 78741

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