

To: (Name of Taxpayer and Company Division or Branch)

Subject

SAIN Number: 2183

Submitted to:

Dates of Previous Requests (mmddyyyy)

Please return part 2 with listed documents to requester identified below

INFORMATION REQUIRED TO BE SUBMITTED BY VOLUNTARY DISCLOSURE APPLICANTS (provide items marked by an X)
Under Frequently Asked Question (FAQ) #25, published on www.irs.gov on May 6, 2009 reproduced below, you are required to provide the following information:

Q25. Besides federal income tax returns, what forms or other returns must be filed?
A25. The following forms must be filed:

- 1) Copies of filed original and amended federal income tax returns for tax periods covered by the voluntary disclosure;
- 2) Complete and accurate amended or original federal income tax returns (if not previously filed) of the taxpayer for all tax years covered by the voluntary disclosure;
- 3) An explanation of previously unreported or underreported income or incorrectly claimed deductions or credits related to undisclosed foreign accounts or undisclosed foreign entities, including the reason(s) for the error or omission;
- 4) If the taxpayer is a decedent's estate, or is an individual who participated in the failure to report the foreign account or foreign entity in a required gift or estate tax return, either as executor or advisor, complete and accurate amended estate or gift tax returns (original returns, if not previously filed) necessary to correct the underreporting of assets held in or transferred through undisclosed foreign accounts or foreign entities;
- 5) Complete and accurate amended information returns required to be filed by the taxpayer, including, but not limited to, Forms 3520, 3520-A, 5471, 5472, 926 and 8865 (or originals, if not previously filed) for all tax years covered by the voluntary disclosure, for which the taxpayer requests relief;
- 6) Complete and accurate Form TD F 90.22-1, Report of Foreign Bank and Financial Accounts, for foreign accounts maintained during calendar years covered by the voluntary disclosure;

In addition, please provide the following: (provide items marked by an X)

- 7) If the three page Offshore Voluntary Disclosure letter submitted with your application is not complete and accurate (as required as part of the Voluntary Disclosure Practice), re-submit the letter with the complete information that you did not originally provide;
- 8) Statement identifying all offshore assets, including financial accounts and assets not held in financial accounts (whether held directly or through an entity), explaining the source of each asset; and stating whether or not the source was previously taxed in the United States;
- 9) Statement indicating the value of each asset identified in 8 above not held in a financial account, explaining how the values were determined, and attaching supporting documentation, if any;
- 10) State whether the funds used to acquire the assets were reported for U.S. tax purposes;
- 11) Available documentation of the creation and control of previously undisclosed foreign trusts, corporations, or other entities;
- 12) All offshore financial account statements for tax years covered by your voluntary disclosure;
- 13) Reconciliation of income reflected on your amended or delinquent returns to your financial account statements; and
- 14) Your computation or determination of the highest aggregate balance in your undisclosed offshore accounts subject to the miscellaneous penalty.

For UBS Accountholders, please provide the following: (provide items marked by an X)

- 15) Did you receive a notice from UBS informing you that your account information is subject to an exchange of information request under the U.S. – Switzerland tax treaty? If so, please provide a copy of the notice.
- 16) If you received such a notice, did you sign a waiver or consent permitting disclosure of your account information by UBS or the Swiss Federal Tax Administration to the IRS? If so, please provide a copy of the waiver.

Information Due By: **January 15, 2010**

At Next Appointment:

Mail In:

Name and Title of Requester:

Employee ID number:

Date (mmddyyyy):

From:

Office Location:

Internal Revenue Service, 11501 Roosevelt Blvd, South Bk
Attn: Dave Leister