

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)

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>

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

For Paid Preparer Use Only *(the signature of taxpayer(s) or fiduciary is required even if this form is signed by a paid preparer)*

Signature of Preparer	Name of Preparer	Date	
Firm's name	Firm's EIN		
Firm's address	City	State	ZIP code
Telephone number	PTIN	<input type="checkbox"/> Check if Self-Employed	

Do you want to allow another person to discuss this form with the IRS Yes *(complete information below)* No

Designee's name	Telephone number
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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

Privacy Act and Paperwork Reduction Notice

We ask for the information on this certification by U.S. person residing in the United States for streamlined domestic offshore procedures 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 streamlined filing compliance program. You are not required to apply for participation in the streamlined filing compliance program. If you choose to apply, however, you are required to provide all the information requested on the streamlined certification. 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 streamlined certification will vary depending on individual circumstances. The estimated average time is: 2 hours