

Certification by U.S. Person Residing in the United States
for Streamlined Domestic Offshore Procedures

Name(s) of taxpayer(s): _____

TIN(s) of taxpayer(s): _____

Note: Spouses should submit a joint certification if they are submitting joint income tax returns under the Streamlined Foreign Offshore Procedures. If this certification is a joint certification, the statements will be considered made on behalf of both spouses, even though the pronoun “I” is used. If spouses submitting a joint certification have different reasons for their failure to report all income, pay all tax, and submit all required information returns, including FBARs, they must state their individual reasons separately in the required statement of facts.

Certification:

I am providing amended income tax returns, including all required information returns, for each of the most recent 3 years for which the U.S. tax return due date (or properly applied for extended due date) has passed. I previously filed original tax returns for these years. The tax and interest I owe for each year are as follows:

Year <small>List years in order</small>	Amount of Tax I Owe (Form 1040X, line 19)	Interest	Total
<small>Example</small> 2010			
2011			
2012			
Total			

I failed to report income from one or more foreign financial assets during the above period.

I meet all the eligibility requirements for the Streamlined Domestic Offshore procedures.

If I failed to timely file correct and complete FBARs for any of the last 6 years, I have now filed those FBARs.

During each year in either my 3-year covered tax return period or my 6-year covered FBAR period, my foreign financial assets subject to the 5% miscellaneous offshore penalty were as follows:

[List Year]

Name, City, and Country of Financial Institution/Description of Asset	Account Number	Year Account Was Opened or Asset Was Acquired	Year-End Balance/Asset Value (state in US Dollars)

Total			

[If you held no assets subject to the 5% miscellaneous offshore penalty during this year enter "N/A" next to "Total" in the above table. Attach a continuation sheet if necessary. If you attach a continuation sheet, it must be signed with taxpayer name(s) and TIN(s) printed.]

[List Year]

Name, City, and Country of Financial Institution/Description of Asset	Account Number	Year Account Was Opened or Asset Was Acquired	Year-End Balance/Asset Value (state in US Dollars)
Total			

[If you held no assets subject to the 5% miscellaneous offshore penalty during this year, enter "N/A" next to "Total" in the above table. Attach a continuation sheet if necessary. If you attach a continuation sheet, it must be signed with taxpayer name(s) and TIN(s) printed.]

[List Year]

Name, City, and Country of Financial Institution/Description of Asset	Account Number	Year Account Was Opened or Asset Was Acquired	Year-End Balance/Asset Value (state in US Dollars)
Total			

[If you held no assets subject to the 5% miscellaneous offshore penalty during this year, enter "N/A" next to "Total" in the above table. Attach a continuation sheet if necessary. If you attach a continuation sheet, it must be signed with taxpayer name(s) and TIN(s) printed.]

[List Year]

Name, City, and Country of Financial Institution/Description of Asset	Account Number	Year Account Was Opened or Asset Was Acquired	Year-End Balance/Asset Value (state in US Dollars)

Total			
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[If you held no assets subject to the 5% miscellaneous offshore penalty during this year, enter "N/A" next to "Total" in the above table. Attach a continuation sheet if necessary. If you attach a continuation sheet, it must be signed with taxpayer name(s) and TIN(s) printed.]

[List Year]

Name, City, and Country of Financial Institution/Description of Asset	Account Number	Year Account Was Opened or Asset Was Acquired	Year-End Balance/Asset Value (state in US Dollars)
Total			

[If you held no assets subject to the 5% miscellaneous offshore penalty during this year, enter "N/A" next to "Total" in the above table. Attach a continuation sheet if necessary. If you attach a continuation sheet, it must be signed with taxpayer name(s) and TIN(s) printed.]

[List Year]

Name, City, and Country of Financial Institution/Description of Asset	Account Number	Year Account Was Opened or Asset Was Acquired	Year-End Balance/Asset Value (state in US Dollars)
Total			

[If you held no assets subject to the 5% miscellaneous offshore penalty during this year, enter "N/A" next to "Total" in the above table. Attach a continuation sheet if necessary. If you attach a continuation sheet, it must be signed with taxpayer name(s) and TIN(s) printed.]

[List Year] Note: Use this seventh year only if your 3-year covered tax return period does not completely overlap with your 6-year covered FBAR period (for example, if your 3-year covered tax return period is 2011 through 2013 because the due date for your 2013 tax return is passed, but your covered FBAR period is 2007 through 2012 because the due date for the 2013 FBAR has not passed).

Name, City, and Country of Financial Institution/Description of Asset	Account Number	Year Account Was Opened or Asset Was Acquired	Year-End Balance/Asset Value (state in US Dollars)

Total			

[If you held no assets subject to the 5% miscellaneous offshore penalty during this year, enter "N/A" next to "Total" in the above table. Attach a continuation sheet if necessary. If you attach a continuation sheet, it must be signed with taxpayer name(s) and TIN(s) printed.]

The assets listed in this certification are my only foreign financial assets subject to the 5% miscellaneous offshore penalty.

My penalty computation is as follows:

Highest Account Balance/Asset Value (enter the highest total balance/asset value among the years listed above)	\$
Miscellaneous Offshore Penalty (Highest Account Balance/Asset Value from above multiplied by 5%)	\$

My payment information is as follows:

Total Tax and Interest Due	\$
Miscellaneous Offshore Penalty	\$
Total Payment	\$

Note: Your payment should equal the total tax and interest due for all three years, plus the miscellaneous offshore penalty. You may receive a balance due notice or a refund if the tax, interest, or penalty is not calculated correctly.

In consideration of the Internal Revenue Service’s agreement not to assert other penalties with respect to my failure to report foreign financial assets as required on FBARs or Forms 8938 or my failure to report income from foreign financial assets, I consent to the immediate assessment and collection of a Title 26 miscellaneous offshore penalty for the most recent of the three tax years for which I am providing amended income tax returns. I waive all defenses against and restrictions on the assessment and collection of the miscellaneous offshore penalty, including any defense based on the expiration of the period of limitations on assessment or collection. I waive the right to seek a refund or abatement of the miscellaneous offshore penalty.

I agree to retain all records (including, but not limited to, account statements) related to my assets subject to the 5% miscellaneous offshore penalty until six years from the date of this certification. I also agree to retain all records related to my income and assets during the period covered by my amended income tax returns until three years from the date of this certification. Upon request, I agree to provide all such records to the Internal Revenue Service.

My failure to report all income, pay all tax, and submit all required information returns, including FBARs, was due to non-willful conduct. I understand that non-willful conduct is conduct that is due to negligence, inadvertence, or mistake or conduct that is the result of a good faith misunderstanding of the requirements of the law.

I recognize that if the Internal Revenue Service receives or discovers evidence of willfulness, fraud, or criminal conduct, it may open an examination or investigation that could lead to civil fraud penalties, FBAR penalties, information return penalties, or even referral to Criminal Investigation.

In the space below (or on an attached page), provide specific reasons for your failure to report all income, pay all tax, and submit all required information returns, including FBARs. If you relied on a professional advisor, provide the name, address, and telephone number of the advisor and a summary of the advice. If married taxpayers submitting a joint certification have different reasons, provide the individual reasons for each spouse separately in the statement of facts.

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

Signature of Taxpayer

Date

Printed Name

Signature of Taxpayer [if joint certification]

Date

Printed Name

FOR ESTATES ONLY:

Signature of Fiduciary

Date

Title of Fiduciary (e.g., executor or administrator)

Printed Name