

Taxpayer Name:  
Last Four Digits of Taxpayer Identification Number:  
Foreign Financial Institution Name:  
Account Number:

**ATTACHMENT TO OFFSHORE VOLUNTARY DISCLOSURES LETTER  
(One attachment is required for each financial institution)**

*Please ensure all pages of the attachment include your name the last four digits of your taxpayer identification number, the name of the foreign financial institution, and the account number for which you are responding. Please print or type your answers.*

For **each** foreign financial account of which you have control or are a beneficial owner, provide the following information:

1. Name of the foreign financial institution.
  
2. Country, including address, where the account was established.
  - o If different, country, including address, where the account is currently located.
  
3. Date the account was opened; if you are unsure, please estimate the date. **DO NOT LEAVE BLANK.**
  
4. Is the account still open?  
 **Yes**                       **No**  
If no, when was the account closed?
  
5. Identify the individual(s), affiliates, and/or organization(s) (e.g., banks, independent financial advisors, trust or corporate service providers) who advised or assisted you in opening and using/maintaining the account. Include contact information for individual(s), affiliates, and/or organization(s).
  
6. Explain all communications you had regarding the opening and use/maintenance of the account. Identify the individuals (whether affiliated with the foreign financial institution or independent from the financial institution), dates, and form (e.g., face-to-face meeting, phone, email, fax, etc.) of the communication.

- Any meetings, phone calls, faxes, emails, or any other communications from these individuals to you in the U.S.?

Taxpayer             **Yes**                       **No**

Spouse               **Yes**                       **No**

Related Entities    **Yes**                       **No**

If yes, where?

- Are any of the individuals a business person (advisor), accountant, attorney, or return preparer in the U.S.?

**Yes**                       **No**

If yes, identify which organization(s)

7. With respect to communications you had about your foreign financial account, provide the following:

- Did a representative of the foreign financial institution or advisor visit you in the United States regarding the offshore account?

Taxpayer             **Yes**                       **No**

Spouse               **Yes**                       **No**

Related Entities    **Yes**                       **No**

- Did a representative of the foreign financial institution or advisor suggest to you the use of offshore accounts, offshore investments, offshore entities, or particular foreign countries as a way of avoiding the disclosure of your ownership of the account or avoiding taxes?

Taxpayer             **Yes**                       **No**

Spouse               **Yes**                       **No**

Related Entities    **Yes**                       **No**

If yes, provide the dates and locations for all the meetings:

- Did a representative of the foreign financial institution or advisor suggest to you the use of practices, such as holding mail at the institution, using prepaid phone cards, using credit or debit cards, communicating via fax or email, bank storage of account documentation, or conducting face-to-face-meetings, to avoid the disclosure of your ownership of the account?

Taxpayer  **Yes**  **No**

Spouse  **Yes**  **No**

Related Entities  **Yes**  **No**

- Did a representative of the foreign financial institution, one of its U.S. subsidiaries, or advisor provide services in the U.S. related to offshore accounts (e.g., facilitating opening accounts, reviewing account activity, forwarding account statements, providing investment and/or tax advice, etc.)?

Taxpayer  **Yes**  **No**

Spouse  **Yes**  **No**

Related Entities  **Yes**  **No**

- Did a representative of the foreign financial institution or advisor suggest you meet in a jurisdiction outside the U.S. and other than where the institution is located?

Taxpayer  **Yes**  **No**

Spouse  **Yes**  **No**

Related Entities  **Yes**  **No**

**If yes, provide the dates and locations of all meetings.**

- Did a representative of the foreign financial institution or advisor suggest you either not file a voluntary disclosure with the IRS or repatriate the foreign funds into the U.S.?

Taxpayer  **Yes**  **No**

Spouse  **Yes**  **No**

Related Entities  **Yes**  **No**

- Did an advisor or other person attempt to influence you to move funds from one foreign financial institution to another or from one foreign country to another?

Taxpayer	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
Spouse	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
Related Entitites	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>

8. What documentation was received by or shown to you regarding opening and maintenance of the account (e.g., account statements, account opening documents, etc.)?

Who showed you the documentation and when?

Did you retain any of the documents?

Taxpayer	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
Spouse	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
Related Entitites	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>

- If yes, identify the documents retained.
- If no, explain why you did not retain them.

9. Were you able to make deposits to or withdrawals from your account through the use of a U.S. domestic branch office of the foreign financial institution?

Taxpayer	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
Spouse	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
Related Entitites	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>

10. Did you or someone acting on your behalf make deposits (beyond the initial opening deposit) to the account?

Taxpayer	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
Spouse	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>
Related Entitites	<input type="checkbox"/> <b>Yes</b>	<input type="checkbox"/> <b>No</b>

Name, address, phone number:

If yes, respond to the following:

- How did you make a deposit (e.g., in person, *online*, phone, *ATM*, use of third-party, etc.)?
- What form were the deposits in (e.g., cash, check, wire, traveler's check, etc.)?
- What documents did you receive when a deposit was made (e.g., receipt, credit memo, etc.)?
- If funds were transferred from other financial institutions, provide the following information:

Financial Institution(s)/Location(s):

Name on Account(s):

Amount of Transfer(s):

Date(s) of Transfer:

11. Did you or someone acting on your behalf withdraw money from the account ?

Taxpayer  **Yes**  **No**

Spouse  **Yes**  **No**

Related Entities  **Yes**  **No**

Name, address, phone number:

If yes, respond to the following:

- How were the funds withdrawn (e.g., in person, online, phone, *ATM*, use of third-party, etc.)?
- What form were the withdrawals in (e.g., cash, check, wire, debit, etc.)?
- What documents did were received when a withdrawal was made (e.g., receipt, debit memo, etc.)?
- If funds were moved to other financial institutions, provide the following information:

Financial Institution(s)/Location(s):

Name on Account(s):

Amount of Transfer(s):

Date(s) of Transfer:

12. Did you move any funds into the United States during the life of the account?

Taxpayer  **Yes**  **No**

Spouse  **Yes**  **No**

Related Entities  **Yes**  **No**

Name, address, phone number:

If yes, respond to the following:

- In what form did you move the funds (e.g., cash, check, wire, bank checks, etc)?
- Did you engage in any transactions or series of transactions or use any third parties or other methods or schemes to move the money back into the United States (e.g. loans, business invoices, other entities, third parties, etc.)? If yes, explain and identify all individuals and entities involved.
- Provide the following information about the Financial Institution:

Financial Institution Name(s)/Location(s):  
Name on Account(s):  
Amount of Transfer(s):  
Date(s) of Transfer:

13. Did you move any funds to a country outside the jurisdiction of the country where the account was held?

Taxpayer  **Yes**  **No**

Spouse  **Yes**  **No**

Related Entities  **Yes**  **No**

Name, address, phone number:

- If funds were transferred to other financial institutions, provide the following information:

Financial Institution(s)/Location(s):  
Name on Account(s):  
Amount of Transfer(s):  
Date(s) of Transfer:

14. Are there other individuals affiliated with the account(s)?

Taxpayer  **Yes**  **No**

Spouse  **Yes**  **No**

If yes, identify each person affiliated with each account, including the nature of their relationship to the account (e.g., owner, beneficial owner, power of attorney, signatory authority, etc.).

15. Is an entity affiliated with the account(s)?

Taxpayer  **Yes**  **No**

Spouse  **Yes**  **No**

If yes, respond to the following for each entity:

- Identify the entity, including the nature of its relationship to the account (e.g., nominee owner, beneficial owner, power of attorney, parent entity of corporate account holder, etc.).
- Identify the entity's formal structure (e.g., corporation, foundation, trust, etc.).
- Identify the country where the entity was organized.
- Identify the individual(s) and/or organization(s) (e.g., the foreign bank, an outside professional, etc.) who suggested forming the entity and who formed the entity.
- Identify the individual(s) or organization(s) that managed the entity.
- Is the entity still in existence?  
**Taxpayer**  **Yes**  **No**  
**Spouse**  **Yes**  **No**
- Was a business person (advisor), accountant, attorney, or return preparer in the U.S. involved in setting up the entity or in advising its use?  
**Taxpayer**  **Yes**  **No**

**Spouse**       **Yes**                       **No**

If yes, identify the individual(s).

- Was a U.S. bank, brokerage firm or other financial services company involved in setting up the entity or in advising its use?

**Taxpayer**       **Yes**                       **No**

**Spouse**       **Yes**                       **No**

If yes, identify the bank, firm, or company.