

# FBAR 2019 Update: FinCen Form 114, Deadlines, Extension, Penalty Resolution and Waiver Provisions

TUESDAY, AUGUST 6, 2019, 1:00-2:50 pm Eastern

## IMPORTANT INFORMATION FOR THE LIVE PROGRAM

This program is approved for 2 CPE credit hours. To earn credit you must:

- **Participate in the program on your own computer connection (no sharing)** - if you need to register additional people, please call customer service at 1-800-926-7926 ext. 1 (or 404-881-1141 ext. 1). Strafford accepts American Express, Visa, MasterCard, Discover.
- Listen on-line via your computer speakers.
- Respond to five prompts during the program plus a single verification code.
- To earn full credit, you must remain connected for the entire program.

## WHO TO CONTACT DURING THE LIVE PROGRAM

For Additional Registrations:

-Call Strafford Customer Service 1-800-926-7926 x1 (or 404-881-1141 x1)

For Assistance During the Live Program:

-On the web, use the chat box at the bottom left of the screen

If you get disconnected during the program, you can simply log in using your original instructions and PIN.

# Fax Cover

## Confidentiality Notice

This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law.

If the reader of this communication is not the intended recipient, or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited.

If you have received this communication in error, please notify the sender immediately by telephone call and return the communication to the fax number you will be given, then destroy the document(s). Thank you!

## Department of the Treasury Internal Revenue Service



Date: *June 4, 2018*

Total Pages including cover: 14

To: [REDACTED]

Phone #: 310-208-6200  
Fax #: 310-478-8030

From: [REDACTED]  
*Internal Revenue Agent*

[REDACTED]  
[REDACTED]  
[REDACTED]

Phone #: [REDACTED]  
Fax #: [REDACTED]

CC:

Remark:  Urgent  For Your Review  Reply  Please Comment



**Department of the Treasury  
Internal Revenue Service  
Small Business and Self-Employed**

300 N. Los Angeles Street  
Los Angeles CA 90012

Date:  
June 4, 2018  
Taxpayer ID number (last 4 digits):

[REDACTED]  
Taxpayer name:

Form number:  
1040  
Years:  
December 31, 2015

[REDACTED]  
11400 W. Olympic Blvd., Suite 750  
Los Angeles CA 90064

Person to contact:  
[REDACTED]  
Employee ID number:  
[REDACTED]  
Contact telephone number:  
[REDACTED]  
Contact fax number:  
[REDACTED]

Dear [REDACTED]:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

[REDACTED]

[REDACTED]  
Internal Revenue Agent

Enclosures:

- Letters
- Reports
- Copy of Determination Letter
- Other IDR #2

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
To: (Name of Taxpayer and Company Division or Branch) [REDACTED]		Subject Form 1040; Year Ending 12/31/2015
Please return Part 2 with listed documents to requester identified below		SAIN number      Submitted to: [REDACTED]
		Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201512

**DEFINITION OF TERMS AND INSTRUCTIONS FOR THESE REQUESTS – READ CAREFULLY**

1. The term "**document(s)**" is used in the broadest sense and includes all attachments. Document(s) includes any written, typed, photo static, recorded, or otherwise visually reproduced communications or presentations, whether comprised of letters, words, numbers, pictures, sounds, symbols, or any combination thereof. Document(s) refers to all written, printed, typed, graphically, visually or aurally reproduced material of any kind, or other means of preserving thought or expression, and all tangible things from which information can be processed or transcribed. Further, document(s) include, but are not limited to:

- a. Items designated as internal, confidential, "not to be disclosed" or private;
- b. All electronic mail (e-mail), whether on an electronic disk and/or any other system or device which saves e-mails, attachments, links; and
- c. Videotapes, audiotapes, CDs, cassettes, DVDs, films, flash drives (memory sticks, etc.), microfilm, computer files, computer discs, computer programs and other electronic media.

2. If a document has been prepared in several copies, or additional copies have been made, and the copies are not identical (or, by reason of subsequent modification or notation, are no longer identical), each nonidentical copy is a separate "**document.**"

3. The taxpayer has "**possession, custody, or control**" if the taxpayer has actual or constructive possession of the document and/or can access the document upon inquiry and/or through a legal right to obtain the document.

4. All responsive documents in the taxpayer's possession, custody, or control should be provided, as well as all documents, in the possession, custody, or control of the taxpayer's agents, employees, and/or representatives, including, but not limited to, responsive documents

Information due by <u>07/02/2018</u>		At next appointment <input type="checkbox"/>	Mail in <input checked="" type="checkbox"/>
<b>From:</b>	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	[REDACTED], Internal Revenue Agent	[REDACTED]	06/04/2018
	Office Location: [REDACTED]		[REDACTED]

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
---	--	--------------------------

To: (Name of Taxpayer and Company Division or Branch) [REDACTED]	Subject Form 1040; Year Ending 12/31/2015				
Please return Part 2 with listed documents to requester identified below	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">SAIN number</td> <td style="width:50%;">Submitted to: [REDACTED]</td> </tr> <tr> <td colspan="2">Dates of Previous Requests (mmddyyyy)</td> </tr> </table>	SAIN number	Submitted to: [REDACTED]	Dates of Previous Requests (mmddyyyy)	
SAIN number	Submitted to: [REDACTED]				
Dates of Previous Requests (mmddyyyy)					

Description of documents requested  
 Tax Period(s): 201512

in the possession, custody, or control of taxpayer's lawyer(s), accountant(s), banker(s), advisor(s), and/or trust advisor(s).

5. If any responsive document was, but is no longer, in taxpayer's possession, custody or control, state what disposition was made of it, the reason for such disposition and who has possession or control of the document.

6. The term "taxpayer" means the individual under audit. The term "taxpayer" also means all foreign or domestic entities or structures over which the individual taxpayer **exercises control or could exercise control** including, but not limited to, corporations, partnerships, associations, limited liability companies, trusts, estates, foundations, escrows, charitable foundations, banks, and nominees.

7. A taxpayer can "exercise control" by acting directly or indirectly. Indirect control includes, but is not limited to, the use of nominees, agents, powers of attorney, protectors, advisors, trusts, letter of wishes, by-laws, letters of direction, or any device whatsoever.

8. The taxpayer has "signature or other authority" over an account if the taxpayer can control the disposition of money or other property in the account by delivery of a document containing the taxpayer's signature—either alone or with the signature of other person(s) and/or with code word(s) and/or code name(s)—to the bank or other person with whom the account is maintained, or if the taxpayer can exercise comparable authority over the account by direct or indirect communication with the bank or other person with whom the account is maintained, either orally or by some other means.

9. If the taxpayer claims a "privilege" for any document responsive to any request, or any part of such document, specify:

- a. Name and title of the author;
- b. Date appearing on such document or, if undated, the date or approximate dates such document was created;
- c. Name and title of each addressee and of each recipients of the document and/or copies thereof;

Information due by <u>07/02/2018</u>	At next appointment <input type="checkbox"/>	Mail in <input checked="" type="checkbox"/>	
From:	Name and Title of Requester [REDACTED] Internal Revenue Agent	Employee ID number [REDACTED]	Date (mmddyyyy) 06/04/2018
	Office Location: [REDACTED] [REDACTED]		[REDACTED] [REDACTED]

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
---	--	--------------------------

To: (Name of Taxpayer and Company Division or Branch) [REDACTED]	Subject Form 1040; Year Ending 12/31/2015				
Please return Part 2 with listed documents to requester identified below	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">SAIN number</td> <td style="width:50%;">Submitted to: [REDACTED]</td> </tr> <tr> <td colspan="2">Dates of Previous Requests (mmddyyyy)</td> </tr> </table>	SAIN number	Submitted to: [REDACTED]	Dates of Previous Requests (mmddyyyy)	
SAIN number	Submitted to: [REDACTED]				
Dates of Previous Requests (mmddyyyy)					

Description of documents requested  
 Tax Period(s): 201512

- d. Subject matter of the document;
- e. Name and address of each persons having present possession, custody, or control of such document and/or copies thereof;
- f. Privilege or protection claimed; and
- g. Number of the request(s) to which the production of the document would otherwise be responsive.

**Documents Unable to Be Produced** - If you are unable to produce a document because it has been destroyed, cannot be located or is otherwise unavailable, please provide a description of the document and identify the last known custodian of the document by name, address and telephone number.

**A. FOREIGN FINANCIAL INSTITUTION RECORDS**

1. For each **foreign bank account**, in any name, over which the taxpayer had signature authority, power of attorney, or other authority, and/or over which the taxpayer exercised control from **January 1, 2005 to December 31, 2015** produce all documents in the taxpayer's possession, custody, or control, including the following:
  - a. signature cards
  - b. account applications
  - c. monthly or periodic statements
  - d. wire transfer authorizations and confirmations
  - e. deposit slips and deposited items
  - f. credit and debit memos and advices
  - g. cancelled checks

Information due by <u>07/02/2018</u>	At next appointment <input type="checkbox"/>	Mail in <input checked="" type="checkbox"/>	
From:	Name and Title of Requester [REDACTED], Internal Revenue Agent	Employee ID number [REDACTED]	Date (mmddyyyy) 06/04/2018
	Office Location: [REDACTED]		[REDACTED]

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
To: (Name of Taxpayer and Company Division or Branch) [REDACTED]		Subject Form 1040; Year Ending 12/31/2015
Please return Part 2 with listed documents to requester identified below		SAIN number      Submitted to: [REDACTED]
		Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201512

- h. cashier's, teller's, or traveler's check records, including the check register, file copies of the checks, and records showing the date and source of payment for such checks
- i. money order records, including file copies of the money orders and records showing the date and source of payment for such money orders
- j. check registers
- k. passbooks
- l. loan applications
- m. promissory notes
- n. certificates of deposit
- o. letters of credit
- p. cashier's checks
- q. money orders
- r. safe deposit box rental agreements
- s. safe deposit box visitation ledgers
- t. all correspondence
- u. memorandum files maintained by the bank or other financial institution or any of their officers or employees, reflecting communications, directions or orders, between the bank or other financial institution and the taxpayer or others acting on the taxpayer's behalf; and documenting actions taken pursuant to directions received from the taxpayer or on the taxpayer's behalf; and reflecting any thoughts or decisions of the bank or its employees or officers regarding the account
- v. documents reflecting the origin of all funds used to open the accounts or deposited to these accounts
- w. work papers, schedules, analyses, summaries, papers, notes, memoranda, correspondence and other documents prepared and/or used to compute income and determine account balances in these accounts

Information due by 07/02/2018      At next appointment       Mail in

From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	[REDACTED] Internal Revenue Agent	[REDACTED]	06/04/2018
	Office Location:	[REDACTED]	[REDACTED]

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
To: (Name of Taxpayer and Company Division or Branch) [REDACTED]		Subject Form 1040; Year Ending 12/31/2015
Please return Part 2 with listed documents to requester identified below		SAIN number      Submitted to: [REDACTED]
		Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201512

2. For each **foreign bank account**, under any name, over which the taxpayer had signature authority, power of attorney, or other authority, and/or over which the taxpayer exercised control from **January 1, 2005 to December 31, 2015**, produce the Know Your Customer Account information given to the bank or other financial institution by the taxpayer and/or on the taxpayer's behalf including, but not limited to, all account set up documents, such as signature cards, opening deposit slips, passport copies, certificates of beneficial ownership, letters of reference, certificates of clean funds and/or other source of funds documentation.
  
3. For each **foreign brokerage or securities account**, in any name, over which the taxpayer had signature authority, power of attorney, or other authority, and/or over which the taxpayer exercised control from **January 1, 2005 to December 31, 2015**, produce all documents in the taxpayer's possession, custody, or control, including the following:
  - a. signature cards (regardless of date)
  - b. account applications (regardless of date)
  - c. records providing information about the securities in the investment portfolio, including but not limited to:
    - i. investment policy statements and any amendments
    - ii. investment management agreements and any amendments
    - iii. formal documents similar to a prospectus that provides details about the investments
  - d. monthly or periodic account statements, including but not limited to:
    - i. income statements
    - ii. account statements
    - iii. statements of assets
  - e. annual account summaries, including but not limited to:
    - i. gain and loss statements

Information due by 07/02/2018      At next appointment       Mail in

From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	[REDACTED], Internal Revenue Agent	[REDACTED]	06/04/2018
	Office Location:	[REDACTED]	[REDACTED]



Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
To: (Name of Taxpayer and Company Division or Branch) [REDACTED]	Subject Form 1040; Year Ending 12/31/2015 <hr/> SAIN number      Submitted to: [REDACTED] <hr/> Dates of Previous Requests (mmddyyyy)	

Please return Part 2 with listed documents to requester identified below

Description of documents requested

Tax Period(s): 201512

- ii. annual interest income summaries
  - iii. annual dividend summaries
  - f. wire transfer authorizations and confirmations
  - g. work papers, schedules, analyses, summaries, papers, notes, memoranda, correspondence and other documents prepared and/or used to compute investment income and determine account balances in the accounts
  - h. all correspondence
  - i. memorandum files maintained by the brokerage firm or any of their officers or employees, reflecting communications between the firm, their officers, or employees and the taxpayer or others acting on the taxpayer's behalf; documenting actions taken pursuant to directions received from the taxpayer or on the taxpayer's behalf, and reflecting any thoughts or decisions of any person regarding the account
  - j. documents verifying the origin of all funds deposited in the account
4. For each **foreign brokerage or securities account**, under any name, over which the taxpayer had signature authority, power of attorney, or other authority, and/or over which the taxpayer exercised control from **January 1, 2005 to December 31, 2015**, produce the Know Your Customer Account information given to the brokerage firm by the taxpayer and/or on the taxpayer's behalf including, but not limited to, all account set up documents, such as signature cards, opening deposit slips, passport copies, certificates of beneficial ownership, letters of reference, certificates of clean funds and/or other source of funds documentation.
5. For each Certificate of Deposit, Time Deposit, or equivalent account at a **foreign bank or other foreign financial institution**, over which the taxpayer had signature authority, power of attorney, or other authority, and/or over which the taxpayer exercised control from **January 1, 2005 to December 31, 2015**, produce statements of certificate of deposit, records reflecting the purchase of the certificate, earnings, records reflecting

Information due by 07/02/2018      At next appointment       Mail in

From:	Name and Title of Requester [REDACTED], Internal Revenue Agent	Employee ID number [REDACTED]	Date (mmddyyyy) 06/04/2018
	Office Location: [REDACTED] [REDACTED]		[REDACTED] [REDACTED]

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
---	--	--------------------------

To: (Name of Taxpayer and Company Division or Branch) [REDACTED]	Subject Form 1040; Year Ending 12/31/2015
Please return Part 2 with listed documents to requestor identified below	SAIN number      Submitted to: [REDACTED]
Dates of Previous Requests (mmddyyyy)	

Description of documents requested  
 Tax Period(s): 201512

redemption or other disposition of the certificate, and documents reflecting the origin of all funds used to open these accounts or deposited to these accounts.

6. For all transfers of funds from **January 1, 2005 to December 31, 2015**, between all bank accounts, financial accounts, and other accounts, **both foreign and domestic**, over which the taxpayer had signature authority, power of attorney, or other authority, and/or over which the taxpayer exercised control, provide the following:
  - a. documents reflecting a list of transfers
  - b. documents showing the source of the funds transferred (e.g., copy of check—back and front, wire transfer authorizations, bank statement, source of cash deposit)
  - c. documents showing the deposit of the funds transferred (e.g., bank statement)
  - d. advice memos, correspondence or other direction the taxpayer sent or received regarding the transfers, withdrawals and deposits
  
7. All documents relating to **foreign credit, foreign debit, foreign ATM or foreign charge accounts** over which the taxpayer had signature authority, power of attorney, or other authority, and/or over which the taxpayer exercised control from **January 1, 2005 to December 31, 2015**, including, but not limited to:
  - a. original cards (The IRS will make a copy of each card and return it to the taxpayer.)
  - b. card applications
  - c. agreements
  - d. customer relationship records or other similar record identifying persons with signatory authority or other authority over the account
  - e. monthly or periodic charge statements
  - f. charge receipts
  - g. cash advance confirmations

Information due by 07/02/2018      At next appointment       Mail in

From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	[REDACTED], Internal Revenue Agent	1022162	06/04/2018
	Office Location: [REDACTED]		[REDACTED]

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
To: (Name of Taxpayer and Company Division or Branch) [REDACTED]		Subject Form 1040; Year Ending 12/31/2015 <hr/> SAIN number      Submitted to: [REDACTED] <hr/> Dates of Previous Requests (mmddyyyy)

Please return Part 2 with listed documents to requester identified below

Description of documents requested

Tax Period(s): 201512

- h. payments or funds transferred for balances due
- i. electronic payment and/or transfer records

**B. NON-TAXABLE SOURCES OF INCOME**

1. Provide all records pertaining to any **domestic** non-taxable sources of income, including, but not limited to, proceeds of loans, gifts, inheritances, insurance settlements, tax refunds, and tax-exempt interest the taxpayer received during **January 1, 2005 through December 31, 2015**.
2. Provide all records pertaining to any **foreign** non-taxable sources of income, including, but not limited to, proceeds of loans, gifts, inheritances, insurance settlements, tax refunds, and tax-exempt interest that are identified in the in the foreign financial accounts, regardless of date.
3. For each loan, whether commercial or private, made or obtained by the taxpayer or on the taxpayer's behalf during **January 1, 2005 through December 31, 2015**, or which was in existence during taxable year 2015, provide all documents evidencing the terms and performance of the transaction, including, but not limited to:
  - a. loan applications (regardless of date)
  - b. loan agreements and contracts (regardless of date)
  - c. loan amortization schedules (regardless of date)
  - d. promissory notes
  - e. grant deeds, deeds of trust, mortgages, or other security
  - f. documents showing disbursement of the loan proceeds (e.g., wire transfer authorization)
  - g. records of receipt of principal and interest

Information due by 07/02/2018      At next appointment       Mail in

From:	Name and Title of Requester [REDACTED], Internal Revenue Agent	Employee ID number [REDACTED]	Date (mmddyyyy) 06/04/2018
	Office Location: [REDACTED] [REDACTED]		[REDACTED] [REDACTED]

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
---	--	--------------------------

To: (Name of Taxpayer and Company Division or Branch) [REDACTED]	Subject Form 1040; Year Ending 12/31/2015
	SAIN number Submitted to: [REDACTED]
	Dates of Previous Requests (mmddyyyy)

Please return Part 2 with listed documents to requester identified below

Description of documents requested

Tax Period(s): 201512

h. records of payment of principal and interest

4. If any of the non-taxable sources of income identified in the **foreign financial accounts** were loan proceeds or loan payments, whether commercial or private, made or obtained by the taxpayer or on the taxpayer's behalf, regardless of date, provide all documents evidencing the terms and performance of the transaction, including, but not limited to:

- a. loan applications (regardless of date)
- b. loan agreements and contracts (regardless of date)
- c. loan amortization schedules (regardless of date)
- d. promissory notes
- e. grant deeds, deeds of trust, mortgages, or other security
- f. documents showing disbursement of the loan proceeds (e.g., wire transfer authorization)
- g. records of receipt of principal and interest
- h. records of payment of principal and interest

**C. ENTITY OWNERSHIP:**

1. For each **foreign entity or foreign structure** in which the taxpayer exercised control and/or held an ownership interest, legal interest, fiduciary interest, and/or beneficial interest from **January 1, 2005 through December 31, 2015**, provide all documents relating to each entity, including but not limited to:

- a. organizational documents, deeds of incorporation, partnership agreements, by-laws, registrations (regardless of date)
- b. ownership documents including those reflecting the taxpayer's percentage of legal ownership, percentage of beneficial ownership, and all changes in ownership (regardless of date)

Information due by 07/02/2018 At next appointment  Mail in

From:	Name and Title of Requester [REDACTED], Internal Revenue Agent	Employee ID number [REDACTED]	Date (mmddyyyy) 06/04/2018
	Office Location: [REDACTED] [REDACTED]		[REDACTED] [REDACTED]

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
---	--	--------------------------

To: (Name of Taxpayer and Company Division or Branch) [REDACTED]	Subject Form 1040; Year Ending 12/31/2015
Please return Part 2 with listed documents to requester identified below	SAIN number      Submitted to: [REDACTED]
Dates of Previous Requests (mmddyyyy)	

Description of documents requested  
 Tax Period(s): 201512

- c. stock records book and/or other listing of shareholders and stock certificates.
- d. documents designating beneficiaries, designating trustees, designating protectors, designating partners, designating percentage ownership
- e. correspondence files
- f. Powers of attorney, letter of wishes, letter of direction or similar documents granting authority to agents to act on behalf of the entity or structure.
- g. provide information about each entity, such as type of entity, industry, client/customer base, ownership interest of all participants, locations the entities operated in, locations the entities conducted business in, locations where the entities were formed, dissolved or sold.
- h. For each entity/structure, produce all books and records including, but not limited to:
  - 1. General ledgers
  - 2. General journals
  - 3. Sales journals and similar records of sales
  - 4. Cash receipt journals and similar records of cash receipts
  - 5. Cash disbursement journals and similar records of cash disbursements
  - 6. Account payable journals and similar records of accounts payable
  - 7. Payroll journals and similar records of payroll
  - 8. Sales and purchase invoices
  - 9. Real estate closing records
  - 10. Minute books
  - 11. Contracts and agreements
  - 12. Records of bank, brokerage and other investment accounts
  - 13. Financial statements-both audited and unaudited-including but not limited to income statements and balance sheets
  - 14. Rental agreements
  - 15. Documents reflecting rental income and expenses

Information due by 07/02/2018      At next appointment       Mail in

From:	Name and Title of Requester [REDACTED], Internal Revenue Agent	Employee ID number [REDACTED]	Date (mmddyyyy) 06/04/2018
	Office Location: [REDACTED]		[REDACTED]

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
---	--	--------------------------

To: (Name of Taxpayer and Company Division or Branch) [REDACTED]	Subject Form 1040; Year Ending 12/31/2015
Please return Part 2 with listed documents to requester identified below	SAIN number      Submitted to: [REDACTED]
Dates of Previous Requests (mmddyyyy)	

Description of documents requested  
 Tax Period(s): 201512

- 16. Correspondence files
- 17. Certificates of good standing
- 18. Records reflecting the names, street addresses, e-mail addresses and telephone numbers of the legal and beneficial owners
- 19. Records reflecting the names, street addresses, e-mail addresses, and telephone numbers of the board of directors, board of supervisors and managing directors
- 20. Records reflecting the names, street addresses, e-mail addresses, and telephone numbers of the officers and all employees
- 21. Records reflecting the names, street addresses, e-mail addresses, and telephone numbers of all business partners
- 22. All records of dissolution, termination, name change, winding up or similar record of cessation of operations
- 23. Foreign tax returns
  - i. For each entity/structure produce all documents distributed, sent and/or transmitted by or to any legal, fiduciary and/or beneficial owners to and from professionals (e.g., attorneys, accountants, bankers, brokers, trust advisory, etc.), including but not limited to contracts, agreements, advisories, schedules, letters, memoranda, notes and instructions.
  - j. For each entity/structure, produce documents reflecting the name, address and telephone number of the person(s) controlling the assets of the entity/structure.
  - k. All written contracts, agreements, and all other documents pertaining to the assignment and transfer of ownership interest in and rights to use the real, personal or intangible property to you or on your behalf.
  - l. All powers of attorney giving you authority to act on behalf of any person or entity.
  - m. All powers of attorney executed by you giving another the authority to act on your behalf or on behalf of any person or entity over which you exercised control.

Information due by 07/02/2018      At next appointment       Mail in

From:	Name and Title of Requester [REDACTED], Internal Revenue Agent	Employee ID number [REDACTED]	Date (mmddyyyy) 06/04/2018
	Office Location: [REDACTED]		[REDACTED]

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
To: (Name of Taxpayer and Company Division or Branch) [REDACTED]		Subject Form 1040; Year Ending 12/31/2015
Please return Part 2 with listed documents to requester identified below		SAIN number      Submitted to: [REDACTED]
		Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201512

- n. All certificates of beneficial ownership, stock certificates, including bearer shares or other similar evidence of ownership interests owned by the taxpayer.
- o. All profession and commercial licenses owned by you directly or indirectly
- p. Provide a schematic diagram of all entities, foreign and domestic, in which you held an ownership interest, either legal or beneficial. This diagram should include partnerships, joint ventures and trusts as well as corporate entities, including their foreign branches and any other type of entity provided for by foreign laws, in which you held a direct or indirect, legal or beneficial, ownership interest.
- q. Indicate your percentage of ownership interest in each entity.
- r. Indicate the country in which the entity was created or organized.
- s. Indicate the country where the entity operates.
- t. Indicate whether the entity was formed for a particular purpose and what assets are held by the entity.
- u. Indicate any changes in ownership.
- v. Provide detailed information regarding any corporation or other entities which you owned but which you no longer own. Include the tax treatment of each change.
- w. **If you failed to file tax returns or information returns for any tax period, from the year the entity was formed to the present time, for the foreign entities, including foreign trusts, foreign estates, foreign corporations, and foreign partnerships; please provide information about each entity.**

**Please be advised that we may require additional information and documentation as we determine necessary as the examination progresses.**

Information due by <u>07/02/2018</u>		At next appointment <input type="checkbox"/>	Mail in <input checked="" type="checkbox"/>
From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	[REDACTED], Internal Revenue Agent	[REDACTED]	06/04/2018
	Office Location: [REDACTED]		[REDACTED]