

Internal Revenue Service

Department of the Treasury

Date:

Date of Appointment:

Time:

Place:

Person to Contact:

Contact Telephone Number:

Employee Identification Number:

Dear

Why We Are Sending You This Letter

We have scheduled an appointment to conduct an examination of your compliance with the filing of Form TD F 90-22.1, *Report of Foreign Bank and Financial Accounts (FBAR)*. Section 5314 of Title 31 of the United States Code (U.S.C.) requires that a resident or citizen of the United States or a person in, and doing business in, the United States, who has a financial interest in any foreign financial accounts or has signature authority or other authority over any foreign financial accounts must report that relationship if the total value of these financial accounts exceeds \$10,000 during a calendar year.

A FBAR examination is not an income tax examination. However, you may be liable for penalties for failure to comply with 31 U.S.C. Section 5314. If you are required to file, you should report information about these foreign bank and financial accounts on Form TD F 90-22.1. You must file the form with the Department of the Treasury on or before June 30 of the subsequent year. For example, Form TD F 90-22.1 for calendar year 2009 was due by June 30, 2010. If you are required to file a FBAR, you must keep certain records for five years. Record keeping requirements are described in the regulations at 31 C.F.R. 1010.420 (formerly 31 C.F.R. 103.32).

What You Need To Do Before the Examination

Please have the records requested on the enclosed Form 4564, *Information Document Request*, available. In order to verify your FBAR compliance, an examiner will meet with you on the date, time and place noted above. The period included in the FBAR examination is through
A Form TD F 90-22.1 is not an income tax examination; however, you may be liable for penalties for failure to comply with 31 U.S.C. Sec. 5314.

If the appointment date or time referenced above is not acceptable, please contact the examiner to schedule an agreeable date and time. Thank you for your cooperation.

Sincerely,

Enclosures:
Form 4564
Form TD F 90-22.1
Publication 4261

Letter 4265 (Rev. 3-2011)
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