

<b>FBAR Examination Workpapers – Index</b>	Examiner	Grade	Total Time Charged to Case
Taxpayer name and address (city, state, ZIP code)		Taxpayer's TIN	Mutual Commitment Date (MCD) (mm/yyyy)
		TP Business Phone:	
		TP Cell Phone:	
		TP Fax Number:	
POA contact information (Name, street address, city, state, ZIP code)		Tax Return Form Number	Penalty Period(s)
Phone:			
Fax:			

Reference	Description
Administrative / Planning	100 <b>Activity Record</b> —Form 9984—Examining Officer's Activity Record— <b>RGS Lead Sheet Available</b>
	101 <b>FMD</b> , Form <a href="#">13536</a> —[Requires manager's "date closed from group"]—(Emailed or Faxed)
	102 <b>(RSM) Related Statute Memorandums</b> — <a href="#">Form 13535</a>
	103 <b>Counsel Approval Memorandum</b> , Legal Opinions & Title 31 Summons
	104 <b>Summary Memorandum &amp; 886A-Case Summary</b> -Explaining FBAR Violations & Penalty Computations
	105 <a href="#">Form 13449</a> (FBAR Penalty RAR Under Title 31) & <b>Payments TP Made</b> (Copies)- <b>Do Not Use Form 3244</b>
	106 <a href="#">Form TD F 90-22.1</a> - Secured Delinquent FBAR's (Copies or Facsimiles of Audit Years Filed )
	107 <b>Statute Extensions</b> [If Applicable]- <a href="#">Consent To Extend FBAR Statute</a>
	108 <b>(POA) Power of Attorney</b> — <a href="#">Form 2848</a>
	109 <b>CBRS Research</b> (FBAR Facsimiles Filed For Years Not Under Audit)
	110 <a href="#">Form 906</a> (If Applicable)
	111
	112
	113
	114
115	

Evaluate	200	Read <a href="#">IRM 4.26.16-FBAR Law</a> & <a href="#">IRM 4.26.17-FBAR Procedures</a> for Updated FBAR Penalty Case Details.
	205	<b>Fraud Development Lead Sheet</b> (For <b>Willful FBAR Penalty</b> & <b>Document FTA Approval</b> )

Reference	Description	Title 31-FBAR Penalty Assessments-Form 13449					
		TY 2006	TY 2007	TY 2008	TY 2009	TY 2010	TY 2011
Identified Issues	400	<b>Penalty FBAR Lead Sheet</b>					
	401	<b>FBAR Citizenship Lead Sheet</b>					
	402						
	403						
	404						

**FBAR Tax Examination Workpapers Index - *Continued***

Reference	Description						
		TY	TY	TY	TY	TY	TY
<b>Additional Issues</b>	500						
	501						
	502						
	503						
	504						
	505						
	506						
	507						
	508						
	509						
	510						
	511						
	512						
	513						
514							
<b>Miscellaneous</b>	600	<b>FBAR Penalty Mitigation Computations (After 10/22/2004) Spreadsheet-(If Applicable)</b>					
	601	<b>Foreign Account Records</b> (Copies of <u>Relevant Foreign Bank Statements on Date of Violation</u> )					
	602	<b>Analysis-Unreported Foreign Income &amp; Tax Omitted</b> (Attributable to Foreign Accounts at Issue)					
	603	<b>TAX RETURNS</b> [Copies <u>Original Related Forms 1040</u> (Pages 1 & 2, & Schedule B)] & <b>1040Xs</b>					
	604	<b>RAR (Revenue Agent Report)</b> for Related Forms 1040					
	605	<b>Correspondence</b> (Letters <a href="#">929</a> , <a href="#">937</a> , <a href="#">4265</a> , <a href="#">3709</a> , & <a href="#">3800</a> )					
	610	<b>(IDR) Information Document Requests</b> —Form 4564—RGS Lead Sheet Available					
	615	<b>Official Exchange Rates Spreadsheet</b> (If Applicable)					
	640	.					
	645						
	650	<b>Case Building Cover Sheet &amp; Materials</b> (Form <a href="#">5345-D</a> )					