



Department of the Treasury  
Internal Revenue Service

Date:

Person to contact:

Employee ID number:

Contact telephone number:

Contact fax number:

Refer reply to:

In re:

Taxpayer ID number:

Tax period(s) ended:

Dear

We approved the agreement we previously reached concerning the Foreign Bank Account Report (FBAR) Penalty for the period(s) shown above and we'll complete our processing of your case. We enclosed a copy of Form 13449, *Agreement to Assessment and Collection of Penalties Under 31 USC 5321(a)(5) and 5321(a)(6)*, for your records. We'll charge a penalty of \$ \_\_\_\_\_ for all periods shown above per the agreement we reached.

If you haven't done so, please pay the amount now. Make your check payable to the United States Treasury and provide the following on your payment:

- Name
- Address
- Social security or employer identification number
- Daytime telephone number
- Tax year
- Tax form

Mail your payment to: Internal Revenue Service

If you don't pay in full, interest will begin to accrue from the date we assess the penalty. If you have questions, call the person shown above.

Thank you for your cooperation.

Sincerely,

Appeals Team Manager

Enclosures:  
Copy of Form 13449