

AGENT Conducting the Interview's NAME

Names of Other Persons Participating in the Interview:

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**INTERVIEW - FORM 1040**

**BACKGROUND AND POWER OF ATTORNEY INFORMATION**

Taxpayer's name:

Current Address:

Date of Interview:

Year(s):

Phone number:

Method of Interview

Power of attorney: Yes\_\_\_ No\_\_\_ Phone:

\*\*Secure a copy of the power of attorney and look it over to make sure it is complete.

**Identifying Information**

**It is anticipated that these interviews will be conducted by telephone. You should take steps to insure that you are speaking directly to the taxpayer.**

What is your full name?

What is your Social Security number?

Before I begin, do you have any questions about the examination process?

Are you a citizen of the U. S.? Naturalized? If naturalized provide date.

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**Marital Status:** (single, married, divorced, or separated)

1. When and where married?

2. Wife's maiden name?

3. Prior marriages:

**EDUCATIONAL INFORMATION**

High School

HUSBAND	WIFE

College

HUSBAND	WIFE

Graduate School

HUSBAND	WIFE

Post-Graduate

HUSBAND	WIFE

Vocational training

HUSBAND	WIFE

**EMPLOYMENT INFORMATION**

Current

HUSBAND	WIFE

How Long

HUSBAND	WIFE

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Position

HUSBAND	WIFE

Duties

HUSBAND	WIFE

Annual salary/wage

HUSBAND	WIFE

Past employment

HUSBAND	WIFE

**FILING AND AUDIT HISTORY**

Did you file Federal Income Tax returns for each of the years 19 to 20 , inclusive? If so, where? If not, why?

Did your husband/wife file separate returns for any of the years 19 to 20 inclusive? If so, what are the years for which filed, name & address shown on return, and place of filing?

Did you file any Federal Income Tax returns for any Partnership, joint venture, corporation, or fiduciary (trust or estate) for the years 19 to 20 inclusive? If so, what type of returns, names, etc., did you file? Where were these returns filed?

(b) (7)(E)



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**Prior Audits**

**Have your tax returns ever been examined before?**

**If so, what returns, year(s) and issues were examined?**

**If changes were made: What adjustment were made? Why?**

**\*\*If there are carryover adjustments, get a copy of their examination report.\*\***

**PREPARER AND ADVISOR INFORMATION**

**Who prepared your return? If prepared by a paid preparer: (provide name, address and telephone number)**

**What information were they given to prepare the return?**

**What was the extent of the services he/she provided?**

**Did your preparer ask you if you had any foreign accounts or entities? What was your response?**

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**FOREIGN ACCOUNTS AND ENTITIES**

**Banking/Credit Union/IRA/Keogh** (List all accounts foreign and domestic for which T/P has beneficial ownership, signature authority or other authority over)

	Name on Account	Name of Bank	Type of Account	Account Number
1.				
2.				
3.				
4.				
5.				

(b) (7)(E)



**What was the source (origin) of the funds used to make this investment and when was the investment made? Provide details including dates and amounts. Did you report these amounts in income prior to depositing them offshore? If yes, for what tax years and in what amounts.**

**Do you have dealings with any Private Bank or Private Banking Department of a U.S. or foreign bank? If so, provide details including the banks name and address, the private banker's (relationship manager's name), type of services they provide, entities they may have formed for your use, etc.**

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**Who else you discuss opening the offshore accounts with? Who advised you in moving funds offshore? Did you receive any written guidance? Do you have copies?**

Name	Location	Phone	Nature of services provided

**Do you have copies of monthly or periodic statements for all of your foreign accounts for the period January 1, 19 through December 31, 20 ? If not, have you requested copies from Bank?**

**Do you have any foreign income, investments, or transactions? If so, provide details (i.e., U.S. shareholder of foreign corporation, beneficiary of foreign trust, funds invested in foreign mutual fund, funds invested in foreign financial account, purchase of private annuity, personal service contracts, etc.)**

**Do you hold an ownership interest (directly or indirectly) in any foreign or domestic partnerships, joint ventures, corporations, limited liability companies, trusts, etc.? If so, give details as to type of entity, trade or business name of entity, country of incorporation or formation (creation or organized in), EIN# if applicable, principle place of business, kind of business (business activity), date entity was formed and if still active, your percentage of ownership, any office/title held by you in this entity and whether entity files a U.S. Income Tax Return.**

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**REASONABLE CAUSE CONSIDERATIONS**

**Why didn't you file federal income tax returns for the years \_\_\_ through \_\_\_? -OR- Why didn't you report all income on your original tax returns which you have now amended?**

**Why didn't you file FBAR for the years that were certified? Did anyone tell you not to?**

**What are the names and addresses of any accountants, attorneys, or advisors who performed any services for you and any of these foreign accounts and entities during the year(s) \_\_\_ through \_\_\_?**

**Provide the name(s) and addresses of any persons who introduced you to or advised you with respect to your investments. Provide any promotional materials, prospectus, opinion letters/memorandum, etc. which they provided to you.**

**Are you aware of your responsibility to report signature authority over foreign accounts to the IRS (\$10,000 – Sch B)? Have you ever filed an FBAR for any foreign accounts? If so, for what years and which accounts?**

**Were you aware during the certification years?**



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**OFFSHORE STRUCTURES AND TRANSACTIONS**

During the tax year(s) \_\_\_\_\_ have you paid any foreign entity or individual:

- (a) Management fees
- (b) Consulting fees
- (c) Research and Development fees
- (d) Insurance Premiums
- (e) Legal fees
- (f) Royalties
- (g) Lease or rental fees
- (h) Loan fees
- (i) Interest
- (j) Salaries or wages
- (k) Any other item

(b) (7)(E)



Did anyone else whether as a nominee or as a favor to you or in any way ever keep or hold for you cash, currency, or any money or any property belonging to you? If so, provides name(s) and addresses, amounts and dates.

Did you ever as a nominee or as a favor or in any way keep or hold anyone else's cash, currency, or any money or any property belonging to them? If so, provide name(s) addresses, amounts and dates.

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**INCOME**

**Is all income from all sources (domestic and foreign) reported on your delinquent or amended returns?**

**If not,why?**

**Do you know of any unreported income, deductions, or credits, which should have been included on this return?**

**Do you want to make any further statement regarding any of the matters discussed during this interview?**