

**Internal Revenue Service  
Small Business/Self-Employed**

**Department of the Treasury**

Date:

Taxpayer Identification Number:

XXX-XX-XXXX

Person to Contact:

Employee Identification Number:

Telephone Number:

Fax Number:

Refer Reply to:

Dear:

The limitation period allowed by law for assessing the civil penalty for the failure to file your 2005 Form TD F 90-22.1 will expire on June 30, 2012.

We have enclosed copies of the Consent to Extend the Time to Assess Civil Penalties Provided By 31 U.S.C. § 5321 for FBAR Violations, which extends the statute of limitation period.

If you agree to the terms in the enclosed consent form, please sign all copies of the consent form and return in the enclosed envelope within five (5) days from the date of this letter.

NOTE: It is important that you sign your name exactly as it appears on Consent to Extend the Time to Assess Civil Penalties Provided By 31 U.S.C. § 5321 for FBAR Violations. Upon acceptance, we will return an approved copy for your records.

If you have any questions concerning the enclosed form or your rights when extending the statute of limitations, please contact the person whose name and number is shown above. If the telephone number is outside your local calling area, there will be a long distance charge to you. If you choose to write, please provide a telephone number and most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

Internal Revenue Agent

Enclosures:

- 3 - Consent to Extend the Time to Assess Civil Penalties Provided By 31 U.S.C. § 5321 for FBAR Violations
- 1 - Envelope