

Treaty Case Training - Offshore Information Return Penalties Tax Law and Procedures 2011

Foreign Bank Account Report (FBAR)

Document	Title
TD F 90-22.1	FBAR
Letter 3800	Warning Letter - FBAR
Letter 3709	FBAR 30 Day Letter
Form 13448	Penalty Assessment Certification Summary (Title 31)
Form 13449	Agreement to Assessment and Collection of Penalties under Title 31
Form 13535	FBAR Related Statute Memorandum
Notice 1330	Information on Making FBAR Penalty Payment by Check

Other Information Returns

Document	Title
Form 3520	Annual Return to Report Transactions with Foreign Trusts & Receipt of Certain Foreign Gifts
Form 3520-A	Annual Information Return of Foreign Trust with a US Owner
Form 5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations
Form 5472	Information Return of a Foreign Owned Corporation
Form 8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships
Form 926	Return of U.S. Transferor of Property to a Foreign Corporation
Letter 3804	Notice Required by IRC 6677 (Forms 3520 and 3520A)
Letter 3943	Closing Acceptance for IRC 6677 (Forms 3520 & 3520A)
Letter 3944	Closing Letter for IRC 6677 (Forms 3520 & 3520A)
Letter 3946	Closing Letter for IRC 6677 - Reasonable Cause Rejected
Exhibit 20.1.9-6	Pattern (Notice) Letter for FTF Form 5471
Exhibit 20.1.9-7	Pattern (Notice) Letter for FTF Form 8865
Exhibit 20.1.9-8	Pattern (Notice) Letter for FTF Form 5472
Exhibit 20.1.9-11	Pattern (Notice) Letter for FTF From 926
Form 8278	Assessment and Abatement of Miscellaneous Civil Penalties
Form 886-A	Explanation of Items
Form 3645	Computation of Penalty for FTF Information Returns
