



MEMORANDUM



Date:

TO: Territory Manager _____

Division _____, Area ____, Territory ____,

FROM: Examiner _____, Group ____,
Examiner POD _____

RE: Related Statute Memorandum in Re:

Case (Filer) Name _____, SSN/EIN _____

Type of Person (a) Individual (b) Partnership (c) Corporation (d) Fiduciary

Street _____, City _____, State ____, Zip ____, Country _____

Filing for Calendar Year _____ Project Code _____

POA _____ Street _____, City _____, State ____, Zip _____

As a result of the performance of my official duties regarding the tax investigation of the subject taxpayer, I believe that the taxpayer has committed a violation of the reporting and or record keeping requirements of the Bank Secrecy Act. Furthermore, I believe that the violation of the reporting requirements are in furtherance of a Title 26 violation. My basis for these beliefs are as follows: (explain the relationship of the Title 31 violations to tax administration; i.e., failure to report the foreign accounts were part of a plan to conceal or underreport income). (Be as specific as possible, include bank account numbers and name and address of offshore financial institution.)

(Insert See Attachment or detail facts here)

***** It

is my good faith determination, based upon the facts and circumstances of this particular case, that the failure of the taxpayer to report or record the foreign financial account

Was in furtherance of a Title 26 violation.

Was Not in furtherance of a Title 26 violation.

Signature Territory Manager

Date