

Department of the Treasury—Internal Revenue Service
Attachment to Offshore Voluntary Disclosure Letter
(One attachment is required for each financial institution)

Please ensure all pages of Form 14454 include your name, the last four digits of your taxpayer identification number, the name of the foreign financial institution, and the account number for which you are responding.

For **each** foreign financial account of which you have control or are a beneficial owner, provide the following information.

Taxpayer Name	Last Four Digits of Taxpayer Identification Number
1a. Foreign Financial Institution Name	1b. Account Number
2. Country, including address, where the account was established (If different, country, including address, where account is currently located)	3. Date the account was opened DO NOT LEAVE BLANK (if unsure, please estimate)
	4a. Is the account still open? <input type="checkbox"/> Yes <input type="checkbox"/> No
	4b. If "No," when was the account closed

5. Identify the individual(s), affiliates and/or organization(s) (e.g., banks, independent financial advisors, trust or corporate service providers) who advised or assisted you in opening and using/maintaining the account. Include contact information for individual(s), affiliates, and/or organization(s)

6a. Explain all communications you had regarding the opening and use/maintenance of the account. Identify the individuals (whether affiliated with the foreign financial institution or independent from the financial institution), dates, and form (e.g., face-to-face meeting, phone, email, fax, etc.) of the communication.

6b. Any meetings, phone calls, faxes, emails, or any other communications from these individuals to you in the U.S.?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

Related entities ☐ Yes ☐ No

If "Yes," where

6c. Are any of the individuals a business person (advisor), accountant, attorney, or return preparer in the U.S.?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

Related entities ☐ Yes ☐ No

If "Yes," identify which organization(s)

7. With respect to communications you had about your foreign financial account, provide the following:

7a. Did a representative of the foreign financial institution or advisor visit you in the United States regarding the offshore account?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

Related entities ☐ Yes ☐ No

7b. Did a representative of the foreign financial institution or advisor suggest to you the use of offshore accounts, offshore investments, offshore entities, or particular foreign countries as a way of avoiding the disclosure of your ownership of the account or avoiding taxes?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

Related entities ☐ Yes ☐ No

If "Yes," provide the dates and locations for all meetings

Taxpayer Name	Last Four Digits of Taxpayer Identification Number
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7c. Did a representative of the foreign financial institution or advisor suggest to you the use of practices, such as holding mail at the institution, using prepaid phone cards, using credit or debit cards, communicating via fax or email, bank storage of account documentation, or conducting face-to-face meetings, to avoid the disclosure of your ownership of the account?

Taxpayer ☐ Yes ☐ No
 Spouse ☐ Yes ☐ No
 Related entities ☐ Yes ☐ No

7d. Did a representative of the foreign financial institution, one of its U.S. subsidiaries, or advisor provide services in the U.S. related to offshore accounts (e.g., facilitating opening accounts, reviewing account activity, forwarding account statements, providing investment and/or tax advice, etc.)?

Taxpayer ☐ Yes ☐ No
 Spouse ☐ Yes ☐ No
 Related entities ☐ Yes ☐ No

7e. Did a representative of the foreign financial institution or advisor suggest you meet in a jurisdiction outside the U.S. and other than where the institution is located?

Taxpayer ☐ Yes ☐ No
 Spouse ☐ Yes ☐ No
 Related entities ☐ Yes ☐ No

If "Yes," provide the dates and locations for all meetings

7f. Did a representative of the foreign financial institution or advisor suggest you either not file a voluntary disclosure with the IRS or repatriate the foreign funds into the U.S.?

Taxpayer ☐ Yes ☐ No
 Spouse ☐ Yes ☐ No
 Related entities ☐ Yes ☐ No

7g. Did an advisor or other person attempt to influence you to move funds from one foreign financial institution to another or from one foreign country to another?

Taxpayer ☐ Yes ☐ No
 Spouse ☐ Yes ☐ No
 Related entities ☐ Yes ☐ No

8a. What documentation was received by or shown to you regarding opening and maintenance of the account (e.g., account statements, account opening documents, etc.)?

8b. Who showed you the documentation and when?

8c. Did you retain any of the documents?

Taxpayer ☐ Yes ☐ No
 Spouse ☐ Yes ☐ No
 Related entities ☐ Yes ☐ No

If "Yes," identify the documents retained

If "No," explain why you did not retain them

9. Were you able to make deposits to or withdrawals from your account through the use of a U.S. domestic branch office of the foreign financial institution?

Taxpayer ☐ Yes ☐ No
 Spouse ☐ Yes ☐ No
 Related entities ☐ Yes ☐ No

Taxpayer Name	Last Four Digits of Taxpayer Identification Number
1a. Foreign Financial Institution Name	1b. Account Number

10a. Did you or someone on your behalf make deposits (*beyond the initial opening deposit*) to the account?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

Related entities ☐ Yes ☐ No

Entity name _____ Telephone number _____

Address _____

If "Yes," respond to the following:

10b. How did you make a deposit (*e.g., in person, online, phone, ATM, use of third-party, etc.*)? _____

10c. What form were the deposits in (*e.g., cash, check, wire, traveler's check, etc.*)? _____

10d. What documents did you receive when a deposit was made (*e.g., receipt, credit memo, etc.*)? _____

10e. If funds were transferred from other financial institutions, provide the following information:

Financial Institution(s)/Location(s) _____

Name on account(s) _____

Amount of transfer(s) _____

Date(s) of transfer _____

11a. Did you or someone on your behalf withdraw money from the account?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

Related entities ☐ Yes ☐ No

Entity name _____ Telephone number _____

Address _____

If "Yes," respond to the following:

11b. How were the funds withdrawn (*e.g., in person, online, phone, ATM, use of third-party, etc.*)? _____

11c. What form were the withdrawals in (*e.g., cash, check, wire, debit, etc.*)? _____

11d. What documents were received when a withdrawal was made (*e.g., receipt, debit memo, etc.*)? _____

11e. If funds were transferred from other financial institutions, provide the following information:

Financial Institution(s)/Location(s) _____

Name on account(s) _____

Amount of transfer(s) _____

Date(s) of transfer _____

12a. Did you move any funds into the United States during the life of the account?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

Related entities ☐ Yes ☐ No

Entity name _____ Telephone number _____

Address _____

If "Yes," respond to the following:

12b. In what form did you move the funds (*e.g., cash, check, wire, bank checks, etc.*)? _____

12c. Did you engage in any transactions or series of transactions or use any third parties or other methods or schemes to move the money back into the United States (*e.g. loans, business invoices, other entities, third parties, etc.*)? If yes, explain and identify all individuals and entities involved

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12d. Provide the following information about the Financial Institution:

Financial Institution(s)/Location(s) _____

Name on account(s) _____

Amount of transfer(s) _____

Date(s) of transfer _____

13a. Did you move any funds to a country outside the jurisdiction of the country where the account was held?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

Related entities ☐ Yes ☐ No

Entity name _____ Telephone number _____

Address _____

13b. If funds were transferred to other financial institutions, provide the following information:

Financial Institution(s)/Location(s) _____

Name on account(s) _____

Amount of transfer(s) _____

Date(s) of transfer _____

14a. Are there other individuals affiliated with the account(s)?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

14b. If "Yes," identify each person affiliated with each account, including the nature of their relationship to the account (e.g., owner, beneficial owner, power of attorney, signatory authority, etc.)

15a. Is an entity affiliated with the account(s)?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

If "Yes," respond to the following for each entity:

15b. Identify the entity, including the nature of its relationship to the account (e.g., nominee owner, beneficial owner, power of attorney, parent entity of corporate account holder, etc.)

15c. Identify the entity's formal structure (e.g., corporation, foundation, trust, etc.) _____

15d. Identify the country where the entity was organized _____

15e. Identify the individual(s) and/or organization(s) (e.g., the foreign bank, an outside professional, etc.) who suggested forming the entity and who formed the entity

15f. Identify the individual(s) or organization(s) that managed the entity _____

15g. Is the entity still in existence?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

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15h. Was a business person (advisor), accountant, attorney, or return preparer in the U.S. involved in setting up the entity or in advising its use?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

If "Yes," identify the individual(s) _____

15i. Was a U.S. bank, brokerage firm or other financial services company involved in setting up the entity or in advising its use?

Taxpayer ☐ Yes ☐ No

Spouse ☐ Yes ☐ No

If "Yes," identify the bank, firm, or company _____

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this foreign account or asset statement to carry out the Internal Revenue laws of the United States. Our authority to ask for information is sections 6001, 6109, 7801, 7803 and the regulations thereunder. This information will be used to determine and collect the correct amount of tax under the terms of the offshore voluntary disclosure program. You are not required to apply for participation in the offshore voluntary disclosure program. If you choose to apply, however, you are required to provide all the information requested on the foreign account or asset statement.

You are not required to provide the information requested on a document that is subject to the Paperwork Reduction Act unless the document displays a valid OMB control number. Books or records relating to a document or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. Section 6103, however, allows or requires the Internal Revenue Service to disclose or give this information to others as described in the Internal Revenue Code. For example, we may disclose this information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide this information may delay or prevent processing your application. Providing false information may subject you to penalties.

The time needed to complete and submit the foreign account or asset statement will vary depending on individual circumstances. The estimated average time is: 2 hour.

If you have comments concerning the accuracy of this time estimate or suggestions for making the foreign account or asset statement simpler, we would be happy to hear from you. Comments should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224.