

Dear Clients:

The IRS and the U.S. Dept. of Treasury, under the Foreign Account Tax Compliance Act ("FATCA"), require U.S. taxpayers to report foreign financial accounts. There are two reporting requirements:

(1) report with your annual individual income tax return (Form 1040) if a total value exceeds \$50,000 at the end of year (\$100,000 for joint filers) or a total value exceeded more than \$75,000 at any time during the year (\$150,000 for joint filers) by using Form 8938, and

(2) report via online at <http://bsaefiling.fincen.treas.gov/main.html> to file Financial Crimes Enforcement Network ("FinCEN") Form 114 if a taxpayer had a financial account or signature authority outside of the U.S. and a total value exceeded \$10,000 at any time during the calendar year. The due date is April 15th every year.

If you want us to assist you with the filing of the above required report(s), please provide the following information (in English):

- 1) First name:
- 2) Middle name:
- 3) Last name:
- 4) Date of birth (MM/DD/YYYY):
- 5) Social Security number:
- 6) Or tax ID number:
- 7) Home address:
- 8) Maximum account value during the year (Foreign Currency & US Dollars):
- 9) Maximum account value at the end of year (Foreign Currency & US Dollars):
- 10) Type of account (bank, securities, other):
- 11) If other account, describe the name of account:
- 12) Account number:
- 13) Financial institution name:
- 14) Financial institution address and foreign postal code:
- 15) If this account is a joint account, name(s) of joint owner(s):
- 16) If more than one account, copy and paste the above numbers from 8 to 14 and provide additional account(s) information.
- 17) If you have signature or other authority over an account but no financial interest, provide the same information as requested from the above numbers from 8 to 14 plus the actual account owner information (name, tax ID number, address):

Form 8938 will be filed with your annual individual income tax return (Form 1040). We will email you a filing confirmation once we filed the FinCEN Form 114 via online. Should you have any questions, please feel free to let us know.