

<b>Form 4564</b>	Department of the Treasury Internal Revenue Service Information Document Request	Request Number 2
To: (Name of Taxpayer and Company, Division or Branch)	Subject: OFFSHORE VOLUNTARY DISCLOSURE	
[REDACTED]	Submitted to:	
	Dates of Previous Requests: 12/8/2009	

**Description of Documents Requested:**

Applicants accepted into the Offshore Voluntary Disclosure Program must provide the IRS the following information, if applicable, for those tax years covered by the voluntary disclosure (generally 2003 through 2008, inclusive).

- 1) All applicants: The information required in the 'Offshore Voluntary Disclosures -- Optional Format' letter (Revised 7/28/09), if not already provided to the IRS or if the information previously provided is incomplete or incorrect.
- 2) All applicants: Copies of previously filed original (and, if applicable, previously filed amended) federal income tax returns for tax years covered by the voluntary disclosure (2003- 2008).
- 3) All applicants: Complete and accurate amended federal income tax returns (for individuals, Form 1040X, or original Form 1040 if not previously filed) for all tax years covered by the voluntary disclosure, with applicable schedules detailing the amount and type of previously unreported income from the account or entity (e.g., Schedule B for interest and dividends, Schedule D for capital gains and losses, Schedule E for income from partnerships, S corporations, estates or trusts). Please send the original Form 1040X or original Form 1040 if not previously filed to IRS 2133 Harden Blvd. Suite 110 Lakeland, FL 33803.
- 4) All applicants: An explanation of the circumstances involving the creation or formation of the account or entity that describes the original source of funds in each account or entity (e.g., inheritance, gift, income from U.S. or offshore business), the amount of the funds, the actual or approximate date those funds were received, and a statement regarding whether or not the funds were required to be reported, and if so were reported, for United States federal income tax purposes.
- 5) All applicants disclosing offshore financial accounts: Copies of offshore financial account statements reflecting all account activity for each of the tax years covered by your voluntary disclosure. These statements should reflect the corresponding income, deductions, asset and liability balances reflected on the returns described in Item 3, above. Explain any differences between the amounts reported on the account statements and the tax returns.
- 6) All applicants disclosing offshore financial accounts: Complete and accurate Form TD F 90.22-1, Report of Foreign Bank and Financial Accounts, for foreign accounts maintained during calendar years covered by the

Information Due By 4/30/10 At Next Appointment  Mail In

FROM	Name and Title of Requestor	Date: April 8, 2010
	[REDACTED], Internal Revenue Agent	
	Office Location:	
	[REDACTED]	Phone: [REDACTED] FAX: [REDACTED]

<b>Form 4564</b>	Department of the Treasury Internal Revenue Service Information Document Request	Request Number 2
To: (Name of Taxpayer and Company, Division or Branch)  [REDACTED]	Subject: OFFSHORE VOLUNTARY DISCLOSURE Submitted to:  Dates of Previous Requests: 12/8/2009	

**Description of Documents Requested:**

voluntary disclosure, along with your computation or determination of the highest aggregate balance in your undisclosed offshore accounts. (attach a copy of any substantiation supporting this value).

7) All applicants disclosing offshore entities: A statement identifying all offshore entities for the tax years covered by the voluntary disclosure, whether held directly or indirectly, and your ownership or control share of such entities.

8) All applicants disclosing offshore entities: For entities that will remain in existence after execution of the closing agreement finalizing the voluntary disclosure, complete and accurate amended (or original, if not previously filed) information returns required to be filed by you, including, but not limited to, Forms 3520, 3520-A, 5471, 5472, 926 and 8865 for all tax years covered by the voluntary disclosure. For entities that will have been dissolved or terminated before execution of the closing agreement, applicants may instead provide a statement explaining the circumstances and timing of the dissolution or termination and that the entity's income and assets are reflected in the income tax returns and other information provided to the IRS as part of the voluntary disclosure.

9) Estates and certain executors or advisors. If the applicant is a decedent's estate, or is an individual who participated in the failure to report the foreign account or foreign entity in a required gift or estate tax return, either as executor or advisor, provide complete and accurate amended estate or gift tax returns (original estate or gift tax returns, if not previously filed) for tax years covered by the voluntary disclosure necessary to correct the underreporting of assets held in or transferred through undisclosed foreign accounts or foreign entities.

Information Due By 4/30/10 At Next Appointment  Mail In

FROM	Name and Title of Requestor  [REDACTED], Internal Revenue Agent	Date: April 8, 2010
	Office Location:  [REDACTED]  Phone: [REDACTED] FAX: [REDACTED]	Page 2

<b>Form 4564</b>	<b>Department of the Treasury Internal Revenue Service Information Document Request</b>	<b>Request Number 2</b>
<b>To: (Name of Taxpayer and Company, Division or Branch)</b>  [REDACTED]		<b>Subject:</b> <b>OFFSHORE VOLUNTARY DISCLOSURE</b>
		<b>Submitted to:</b>
		<b>Dates of Previous Requests:</b> 12/8/2009

**Description of Documents Requested:**

**IDR - Addendum For UBS Accountholders**

The following information may be helpful to expedite processing of your voluntary disclosure. Your responses to the following questions will not adversely affect your eligibility to participate in the voluntary disclosure program.

10) State whether you received a notice from UBS informing you that your account information is subject to an exchange of information request under the U.S. – Switzerland tax treaty.

11) If you received such a notice, state whether you signed a waiver or consent permitting disclosure of your account information by UBS or the Swiss Federal Tax Administration to the IRS?

**NOTICE TO UBS ACCOUNTHOLDERS: THE UNITED STATES OF AMERICA AND THE SWISS CONFEDERATION ENTERED INTO AN AGREEMENT ON AUGUST 19, 2009, CONCERNING THE REQUEST FOR INFORMATION FROM THE INTERNAL REVENUE SERVICE OF THE UNITED STATES ("IRS") REGARDING UBS AG, A CORPORATION ESTABLISHED UNDER THE LAWS OF THE SWISS CONFEDERATION ("UBS AG"). SECTION 1.4 OF THAT AGREEMENT PROVIDES THAT THE IRS WILL PROMPTLY REQUEST ALL UBS AG CLIENTS WHO ENTER INTO THE VOLUNTARY DISCLOSURE PROGRAM ON OR AFTER AUGUST 19, 2009, TO GIVE A WAIVER TO UBS AG TO PROVIDE ACCOUNT DOCUMENTATION TO THE IRS. SUCH A WAIVER WILL EXPEDITE THE DELIVERY OF RELEVANT ACCOUNT INFORMATION TO THE IRS.**

If you are an actual or former UBS AG client, we are requesting that you give a waiver to UBS AG to provide your UBS AG account information to the IRS.

Should you have any questions regarding how to provide a waiver to UBS AG, you may consult the UBS AG website at [www.ubs.com](http://www.ubs.com), or call UBS AG at +41 44 237 56 10.

Information Due By 4/30/10 At Next Appointment  Mail In

<b>FROM</b>	<b>Name and Title of Requestor</b> [REDACTED], Internal Revenue Agent	<b>Date:</b> April 8, 2010
	<b>Office Location:</b> [REDACTED]	<b>Phone:</b> [REDACTED] <b>FAX:</b> [REDACTED]