



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

[DATE]

TP's name
And address

TP
Re: Foreign Bank and Financial Account Reports

Dear Mr. TP:

The Federal Foreign Bank and Financial Account Reports (FBARs) of [TP] have been selected for examination. To complete the examination as quickly as possible, your cooperation is essential. If you would like to be represented by a tax professional in this matter, please execute the enclosed Form 2848, "Power of Attorney and Declaration of Representative." You will also need to complete and return Form 56 "Notice Concerning Fiduciary Relationship."

Please mail the records and information list below by [DATE] to:

[ETA]

[list of docs, records, info being requested]

Enclosed please find a copy of Publication 1. If you have any questions regarding the contents of Publication 1 or any other audit procedures, please do not hesitate to call me at [PHONE].

Thank you for your prompt consideration and cooperation in this matter.

Very truly yours,

ETA

Enclosure(s): Publication 1, Notice 609, Form 56 and Form 2848

CC: