

**Regarding FINCEN Form 114 (FBAR)  
Foreign Bank Account Report and  
Form 8938 Statement of Specified Foreign Financial Assets  
Worksheet**

*This form is for internal office use only.*

There is a requirement for all U.S. citizens with bank, brokerage, and financial accounts, **outside the United States**, (i.e. Israel or world-wide), valued over **\$10,000, 35,000 NIS or other currency equivalent to \$10,000** (cumulatively) to report these accounts to the I.R.S. by **June 30 each year**. This includes accounts upon which you have signatory authority. Any business account where you are a 50% or greater owner is considered your account for the FBAR and must be reported.

Name(s): (English) \_\_\_\_\_ Also Known As: \_\_\_\_\_  
*(If different name is used on U.S. Tax return)*

**Please check the ONE box below that applies to you and return by fax (02 991 0195) or email to [INFO@ardcpa.com](mailto:INFO@ardcpa.com)**

**Tax Year** \_\_\_\_\_

This applies to me and I am providing the information to your office for the preparation of the FBAR Form (114)/Form 8938 (Statement of Specified Foreign Financial Assets). **Please complete the 2<sup>nd</sup> attachment to this email with your account information. It is not necessary to send bank or pension statements to the office.**

I confirm that I have foreign bank, pension or other similar financial accounts (i.e. Israeli or world-wide) but did **NOT** have in the aggregate more that \$10,000 (or the dollar equivalent in Israeli Shekel, Euro, etc.) in a financial or other similar account (savings/checking/brokerage/pension/retirement/trust) **outside** of the United States.

I (we) understand the FBAR/Form 8938 filing requirements and I (we) will take care of filing this asset report *(if self prepared, I will provide a copy to your office for your files)* and will supply the relevant investment income if it applies to me (us) in order to include on my U.S. Income Tax return. I (we) will notify your office if the situation changes in the future.

I do not have any foreign financial account(s), including pensions, outside the United States (Israel or in other countries).

Taxpayer: \_\_\_\_\_ Spouse: \_\_\_\_\_ Date: \_\_\_\_\_  
*(If filing Joint tax return)*

**FINCEN Form 114 (FBAR)  
Foreign Bank Account Report and  
Form 8938 Statement of Specified Foreign Financial Assets  
Fill In**

**TAXPAYER NAME:** \_\_\_\_\_

**SPOUSE NAME:** \_\_\_\_\_

**TAXPAYER SS#:** \_\_\_\_\_

**SPOUSE SS#:** \_\_\_\_\_

Please include ALL pension, Keren Hishtamlut, Kupat Gemmel, Security accounts and Cash accounts that you have in countries outside the U.S.

Taxpayer (T) Spouse (S) Joint (J)	<u>Name</u> Bank, Pension, Investment, Insurance Company, etc.	<u>Address</u> Bank, Pension, Investment, Insurance Company etc.	<u>Account Number</u>	<u>Tax Year</u>	<u>Highest Balance</u> NOTE CURRENCY (NIS, \$, EURO)	Number of Owners
Example T	Example XXXXX Keren Histamlut	Example 23 Hebrew Street, Tel Aviv	Example 898898989898	Example 2013	Example \$\$\$- NIS	Example 1

**Please Fax to 02-991-0195 or Scan and Email to [info@ardcpa.com](mailto:info@ardcpa.com)**