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**IRS Streamlined Procedures for Non-Compliant U.S. Taxpayers Living Abroad and Offshore
Voluntary Disclosure Program ("OVDP"):**

In recognition that some U.S. citizens living abroad have failed to file annual U.S. Federal income tax returns and foreign bank account reports (FBARs), the IRS has designed a streamlined procedure to allow taxpayers to enter the IRS tax filing system and then be considered in "good standing". Many factors and requirements apply, but primarily this procedure is available for U.S. taxpayers that have resided outside the U.S. since January 1, 2009 and have not filed U.S. income tax returns for at least 3 years. Among the strict requirements for being accepted under the IRS streamlined process are: a) filing three years of U.S. income tax returns, b) filing six years of FBARs, c) writing a detailed explanation, delineating your non-willfulness and delinquency and attaching it to your tax returns. d) not having spent 35 days in the U.S. during at least one of the streamline years. The IRS will expedite the review process and may not assess penalties for taxpayers filing under this procedure. Taxpayers not meeting the requirements of the streamlined process can avail themselves of the IRS Offshore Voluntary Disclosure Program (please contact our office for more details about OVDP).

To begin the streamline process, and receive a reasonable price quote, please;

- Complete the **Personal Information Sheet**.
- Gather together the relevant documents from the "**What's Needed**" list for the years, 2012, 2013, and 2014.
- Fill out the FBAR form below for the years 2009-2014.
- List your reasons for delinquency (see below).

I look forward to speaking with you soon.

Sincerely,

Alan R. Deutsch, CPA
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Dear Client,

The streamline process requires, in addition to all the compliance of tax returns and FBARS, a letter describing in detail any and all the reasons why you may be delinquent in filing your tax returns and FBARS. We will incorporate your reasons into the letter we will prepare to attach to your filing.

Please answer the following questions:

1. When did you make Aliya?
2. How old were you when made Aliya?
3. Did you ever file U.S. tax returns or FBAR reports?
4. If so, for what years?
5. If you did not file a US tax return, were you aware of the obligation that you needed to file US tax returns and FBAR reports?
6. Was there a particular reason you did not file a U.S. tax return or FBAR? Here are some samples of what other taxpayers have said (these are only examples. If your case is different, please write the reason):
 - a. Ignorance - I had no idea that the US required such information, since I am living overseas.
 - b. I knew I could not be double taxed. I pay income tax to Israel, so I did not think I needed to file.
 - c. I heard there were foreign income exclusions, so I did not think I needed to file.
 - d. I did not think taxes applied to me, as I live outside of the US and pay taxes to Israel.
 - e. I was not earning enough money
 - f. I had no idea, etc.
7. When and how did you find out about your obligation to file tax returns and FBAR reports? Please explain – in detail if possible.

Please write us your answers and either fax them to 02-991-0195, or send them to info@ardcpa.com

Thank you.

Sincerely,

Binyamin Skriloff, CPA
Manager, Alan R. Deutsch and Associates
02-999-2104 ext. 613