

Form <b>14653</b> (October 2017)	Department of the Treasury - Internal Revenue Service <b>Certification by U.S. Person Residing Outside of the United States for Streamlined Foreign Offshore Procedures</b>	OMB Number 1545-2241
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Name(s) of taxpayer(s)	TIN(s) of taxpayer(s)	Telephone number	
Mailing address	City	State	ZIP code

**Note:** If this certification is a joint certification, the statements will be considered made on behalf of both spouses, even though the pronoun "I" is used. If spouses submitting a joint certification have different reasons for their failure to report all income, pay all tax, and submit all required information returns, including FBARs, they must state their individual reasons separately in the required statement of facts.

**Certification**

I am providing delinquent or amended income tax returns, including all required information returns, for each of the most recent 3 years for which the U.S. tax return due date (or properly applied for extended due date) has passed. The tax and interest I owe for each year are as follows

Year <i>(list years in order)</i>	Amount of Tax I Owe Shown On <i>(Form 1040 or Form 1040X)</i>	Interest	Total
<b>Total</b>			

**Note:** Your payment should equal the total tax and interest due for all three years. You may receive a balance due notice or a refund if the tax or interest is not calculated correctly.

I failed to report income from one or more foreign financial assets during the above period.

I meet all the other eligibility requirements for the Streamlined Foreign Offshore procedures.

If I failed to timely file correct and complete FBARs for any of the last six years, I have now electronically filed those FBARs.

I agree to retain all records related to my income and assets during the period covered by my delinquent or amended returns until three years from the date of this certification. If I was required to file delinquent FBARs in accordance with these procedures, I also agree to retain all records (including, but not limited to, account statements) related to my foreign financial accounts until six years from the date of this certification. Upon request, I agree to provide all such records to the Internal Revenue Service.

My failure to report all income, pay all tax, and submit all required information returns, including FBARs, was due to non-willful conduct. I understand that non-willful conduct is conduct that is due to negligence, inadvertence, or mistake or conduct that is the result of a good faith misunderstanding of the requirements of the law.

I acknowledge the possibility that amended income tax returns I am submitting under the Streamlined Foreign Offshore Procedures may report income for tax years beyond the three-year assessment limitations period under I.R.C. § 6501(a). Other assessment limitations periods in I.R.C. § 6501 may allow the Internal Revenue Service to assess and collect tax. If I seek a refund for any tax or interest paid for the omitted income that I am reporting on my amended income tax returns because I feel that my payments were made beyond the assessment limitations period, I understand that I will forfeit the favorable terms of the Streamlined Procedures.

I recognize that if the Internal Revenue Service receives or discovers evidence of willfulness, fraud, or criminal conduct, it may open an examination or investigation that could lead to civil fraud penalties, FBAR penalties, information return penalties, or even referral to Criminal Investigation.

I meet the non-residency requirements for the Streamlined Foreign Offshore procedures as disclosed below.

**Note:** Both spouses filing a joint certification must meet the non-residency requirements.

**Complete one of the following (two) sections regarding your residency status**

**If you are a U.S. citizen or lawful permanent resident (i.e., "green card holder"), complete this section:**

For the covered tax period, indicate whether you were physically outside the United States for each year. You must have been physically outside the U.S. for at least 330 full days in any one or more of the most recent three years for which the U.S. tax return due date (or properly applied for extended due date) has passed, and you must not have had a U.S. abode. For more information on the meaning of "abode" see IRS Publication 54.

I was physically outside the United States for at least 330 full days (*answer Yes or No for each year*)

Year	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

Both spouses filing a joint certification must meet the non-residency requirement. If the number of days physically outside of the U.S. differs for each spouse, disclose that on the chart above or in an attachment to this certification.

**If you are not a U.S. citizen or lawful permanent resident, complete this section:**

If you are not a U.S. citizen or a lawful permanent resident, please attach to this certification your computation showing that you did not meet the substantial presence test under I.R.C. sec. 7701(b)(3). Your computation must disclose the number of days you were present in the U.S. for the three years included in your Streamlined Foreign Offshore Procedures submission and the previous two years. If you do not attach a complete computation showing that you did not meet the substantial presence test, your submission will be considered incomplete and your submission will not qualify for the Streamlined Foreign Offshore Procedures.

Both spouses filing a joint certification must meet the non-residency requirement. If the number of days inside the U.S. differs for each spouse, disclose that on the chart above or in an attachment to this certification.

**Note:** You must provide specific facts on this form or on a signed attachment explaining your failure to report all income, pay all tax, and submit all required information returns, including FBARs. Any submission that does not contain a narrative statement of facts will be considered incomplete and will not qualify for the streamlined penalty relief.

**Provide specific reasons for your failure to report all income, pay all tax, and submit all required information returns, including FBARs. Include the whole story including favorable and unfavorable facts. Specific reasons, whether favorable or unfavorable to you, should include your personal background, financial background, and anything else you believe is relevant to your failure to report all income, pay all tax, and submit all required information returns, including FBARs. Additionally, explain the source of funds in all of your foreign financial accounts/assets. For example, explain whether you inherited the account/asset, whether you opened it while residing in a foreign country, or whether you had a business reason to open or use it. And explain your contacts with the account/asset including withdrawals, deposits, and investment/management decisions. Provide a complete story about your foreign financial account/asset. If you relied on a professional advisor, provide the name, address, and telephone number of the advisor and a summary of the advice. If married taxpayers submitting a joint certification have different reasons, provide the individual reasons for each spouse separately in the statement of facts. The field below will automatically expand to accommodate your statement of facts.**

Under penalties of perjury, I declare that I have examined this certification and all accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature of Taxpayer	Name of Taxpayer	Date
Signature of Taxpayer (if joint certification)	Name of Taxpayer (if joint certification)	Date

**For Estates Only**

Signature of Fiduciary	Date
Title of Fiduciary (e.g., executor or administrator)	Name of Fiduciary

**For Paid Preparer Use Only** (the signature of taxpayer(s) or fiduciary is required even if this form is signed by a paid preparer)

Signature of Preparer	Name of Preparer	Date	
Firm's name	Firm's EIN		
Firm's address	City	State	ZIP code
Telephone number	PTIN	<input type="checkbox"/> Check if Self-Employed	
Do you want to allow another person to discuss this form with the IRS <input type="checkbox"/> Yes (complete information below) <input type="checkbox"/> No			
Designee's name		Telephone number	

**Privacy Act and Paperwork Reduction Notice**

We ask for the information on this certification by U.S. person residing in the United States for streamlined domestic offshore procedures to carry out the Internal Revenue laws of the United States. Our authority to ask for information is sections 6001, 6109, 7801, 7803 and the regulations thereunder. This information will be used to determine and collect the correct amount of tax under the terms of the streamlined filing compliance program. You are not required to apply for participation in the streamlined filing compliance program. If you choose to apply, however, you are required to provide all the information requested on the streamlined certification. You are not required to provide the information requested on a document that is subject to the Paperwork Reduction Act unless the document displays a valid OMB control number. Books or records relating to a document or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. Section 6103, however, allows or requires the Internal Revenue Service to disclose or give this information to others as described in the Internal Revenue Code. For example, we may disclose this information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide this information may delay or prevent processing your application. Providing false information may subject you to penalties. The time needed to complete and submit the streamlined certification will vary depending on individual circumstances. The estimated average time is: 8 hours