



Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed

[Redacted]

[Redacted]

Date:
[Redacted]

Filer ID number:
[Redacted]

Form:
FinCEN Report 114
(formerly TD F 90-22.1)

Calendar years:
2014-2016

Person to contact:
[Redacted]

Contact telephone numbers:
[Redacted]

Contact fax number:
[Redacted]

Employee ID number:
[Redacted]

Dear [Redacted]

After reviewing the facts and circumstances of your case, we found apparent violations of the requirements for reporting and recordkeeping of foreign financial accounts (31 C.F.R. §§ 1010.350 and 1010.420).

We included a list of these apparent violations with this letter. If you accept our findings and recommendations, we request you electronically file any delinquent FinCEN Report 114 (formerly Form TD F 90-22.1), *Report of Foreign Bank and Financial Accounts (FBAR)*, and give proof of filing to the person listed above within 30 days from the date of this letter.

We won't assess penalties for these apparent violations if you file the requested documents and send us copies within 30 days from the date of this letter. However, we may assess penalties if you fail to file the requested documents.

If you disagree with the attached findings and recommendations, use the enclosed envelope and send us a written response explaining why you disagree within 30 days from the date of this letter.

If you have questions, you can call the person listed at the top of this letter.

Thank you for your cooperation.

Sincerely,

[Redacted Signature]

Supervisory Internal Revenue Agent

Enclosures:
Envelope
Copy of this letter

Report of Findings and Recommendations

Page 2 of Letter dated

Name [REDACTED]		Employer ID Number (EIN) or Social Security Number (SSN) [REDACTED]
Address [REDACTED]		Telephone number
City [REDACTED]	State [REDACTED]	ZIP code [REDACTED]

We found the following apparent reporting violations:

Year	Account	Highest Balance
2014	First International Bank of Israel, Ltd.	\$199,454
2015	First International Bank of Israel, Ltd.	\$199,454
2016	First International Bank of Israel, Ltd.	\$199,454

We found the following apparent recordkeeping violations:

Year	Account	Highest Balance

Recommendations:

File delinquent FBARs, FinCen Form 114 for the above years. TP has provided evidence of filing the delinquent forms on 4/29/20.