

# Streamlined Filing Compliance Program

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After careful review of your tax situation, your Cross Border Tax Specialist has determined that you have met the criteria set out by the Internal Revenue Service to come into compliance using the Streamlined Program. Taxpayers who qualify to file under this program are granted full compliance after filing 3 years of tax and information returns and 6 years of foreign bank account reports (FBARs), along with other required documents, statements, and elections. The IRS states that no audits will be performed (beyond regular audit procedures) within the Streamlined program. The IRS offers taxpayers qualifying under the Foreign Offshore procedures no penalties. Taxpayers filing under the Domestic Offshore procedures are offered a reduced penalty structure. If you are unsure under which procedures you qualify, please consult your Cross Border Tax Specialist.

While we believe you qualify to participate in the Streamlined program, we cannot always predict how the IRS will view things. There is always a chance the IRS will deny you permission to file under the Streamlined program. If this is the case, you will be unable to file using any other compliance program, including the Offshore Voluntary Disclosure Program, and you will become subject to all criminal and civil penalties available to the IRS under US law.

★ If your streamlined submission is not accepted, American Expat Tax Services can work with you and the IRS to mitigate any assessed penalties. (Additional charges may apply)

<http://www.irs.gov/Individuals/International-Taxpayers/Streamlined-Filing-Compliance-Procedures>

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## Streamlined Client Acknowledgement (taxpayer)

I have read the document titled, "Streamlined Filing Compliance Program Quicksheet" and understand that although my American Expat Tax Services cross border tax specialist has determined that my/our situation qualifies me/us to participate in the U.S. Streamlined Compliance Procedure, the IRS may deny my/our participation and may assess criminal and/or civil penalties and interest in accordance with U.S. law.

\_\_\_\_\_  
Taxpayer Name (Please print)

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date (Month/Day/Year)

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## Streamlined Client Acknowledgement (spouse-if filing jointly)

I have read the document titled, "Streamlined Filing Compliance Program Quicksheet" and understand that although my American Expat Tax Services cross border tax specialist has determined that my/our situation qualifies me/us to participate in the U.S. Streamlined Compliance Procedure, the IRS may deny my/our participation and may assess criminal and/or civil penalties and interest in accordance with U.S. law.

\_\_\_\_\_  
Spouse Name (Please print)

\_\_\_\_\_  
Spouse Signature

\_\_\_\_\_  
Date (Month/Day/Year)

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