

**02-999-2104, 03-527-3254, 09-746-0623**

### Cellular: 052-274-9999 Fax: 02-991-0195

# Email: alan@ardcpa.com Website: [www.ardcpa.com](http://www.ardcpa.com)

**FINCEN Form 114 (FBAR)** Foreign Bank Account Report

Form 8938 Statement of Specified Foreign Financial Assets

*This form is for internal office use only.*

**Name(s): (English) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*Also Known As:* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*(If different name is used on U.S. Tax return)*

***Tax Year (s)\_\_\_\_\_\_\_\_\_\_\_\_\_***

All U.S. citizens with bank, brokerage, and financial accounts, **outside the United States**, (i.e. Israel or worldwide), valued over **$10,000, 35,000 NIS or other currency equivalent to $10,000** are required to report all accounts to the U.S. Treasury by the due date of the tax returns including extensions generally October 15th. 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.

***Please check the ONE box below that applies to you,***

*kindly return by fax (02 991 0195) or email to* *INFO@ardcpa.com*

* 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 2nd attachment to this email with your account information. It is not necessary to send your bank or pension statements to the office.***
* I confirm that I have foreign bank, pension or other similar financial accounts (i.e. Israeli or worldwide) but did NOT have in the aggregate more than $10,000 (or the dollar equivalent in Israeli Shekel, Euro, etc.) in financial or other similar account(s) (savings/checking/ brokerage/pension/retirement/trust) **outside** of the United States.
* I (we) understand the FBAR 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 (via Israeli Form 867 etc.) 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.

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.

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Taxpayer (T)Spouse (S)Joint (J) | **Type**Bank(B)Securities(S)Pension(P)KupatGemel(G)Hishtalmut (H)Insurance(I) | **Name**Company name | **Address**Full Address. Note: for bank accounts, you can provide the bank + branch code.i.e. 12-446 | **Account Number** | **Tax****Year** | **Highest BalanceDuring Year** | Currency | Number of Owners on account |
| ExampleT | ExampleI | ExampleClal Pensia | Example23 Hebrew Street, Tel Aviv, 1234567 | Example12-590-12345 | Example2018 | Example20,000 | ExampleEuro | Example1 |
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**Please Fax to 077-318-2343 or Scan and Email to** **info@ardcpa.com**

**FBAR Fill in (Continued)**

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| Taxpayer (T)Spouse (S)Joint (J) | **Type**Bank(B)Securities(S)Pension(P)KupatGemel(G)Hishtalmut (H)Insurance(I) | **Name**Company name | **Address**Full Address. Note: for bank accounts, you can provide the bank + branch code.i.e. 12-446 | **Account Number** | **Tax****Year** | **Highest Balance During Year** | Currency | Number of Owners on account |
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