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Acknowledgment of Streamlined Filing Compliance Procedures

簡易遵從程序確認聲明書

Name:

Date:

Address:

Phone:

Email:

I hereby certify that I have read Eligibility Criteria and acknowledge the General treatment of the procedures. 茲此證明我已閱讀「參與資格」及「一般處理」並且確認以下事項。

Acknowledgment 確認

1. I may not be eligible for Streamlined Filing Compliance Procedures.
我可能沒有資格參與簡易遵從程序。
2. I will be asked to certify that my failure to report is non-willful.
我將會被要求簽證缺報係非蓄意所為。
3. I will be subject to penalties if I do not qualify as residing outside the U.S.
我將會有罰款，如果無法符合居住於美國之外的條件。
4. The IRS Criminal Investigation Division will examine my submission.
我繳交的資料會受到刑事單位的檢驗。
5. My submission may not be accepted.
我繳交的資料可能不被接受。
6. My submission may be subject to the IRS audit as a normal tax return.
我繳交的資料可能會有像一般稅單的查稅。
7. I will be expected to comply with U.S. law for all future years and file returns according to regular filing procedures.
我將被期待未來會守法申報所有稅務。
8. I will be asked to provide information about foreign accounts and assets.
我將會被要求提供海外帳戶及資產的資料。
9. I will be asked to provide information about income from foreign accounts and assets.
我將會被要求提供來自於海外帳戶及資產的收入資料。
10. I will be asked about the purpose of each foreign account.

我將會被要求說明個別海外帳戶用途。

11. I will be asked for a full account of how the failure of reporting foreign assets happened.

我將會被要求說明缺報海外帳戶的完整經過。

12. I may owe tax and will be asked to pay the tax and interest I owe.

我可能會有欠稅，及被要求支付所欠稅額及利息。

13. I will be asked to pay the invoice before each section of the process.

我將會被要求在每一個階段開始之前付款。

14. Payment shall be made with U.S. currency.

費用須以美元支付。

15. I will be responsible for the accuracy of the information and required to review all materials.

我將會要對資料的正確負責，並且必須校對檢查資料。

Eligibility Criteria, 參與資格

1. Only for individual taxpayers, including estates of individual taxpayers. 只有自然人納稅人及自然人的遺產可參加。

2. The program is different between taxpayers residing outside and in the United States. 住國內國外處理不同。

a) Taxpayers were residing outside the United States, 住國外。

A) Meet the applicable non-residency requirement. 符合住國外的條件。

B) Failed to report the income from a foreign financial asset. 短報海外帳戶收入。

C) Failed to pay tax on the income from a foreign financial asset. 海外帳戶收入欠稅。

D) Failed to report a foreign financial asset. 短報海外帳戶。

b) Taxpayers were residing in the United States, 住國內。

A) Fail to meet the applicable non-residency requirement. 不符合住國外的條件。

B) Had previously filed a U.S. tax return. 有報稅。

C) Failed to report the income from a foreign financial asset. 短報海外帳戶收入。

D) Failed to pay tax on the income from a foreign financial asset. 海外帳戶收入欠稅。

E) Failed to report a foreign financial asset. 短報海外帳戶。

F) The asset was not reported subject to the 5% miscellaneous offshore penalty. 未申報的海外帳戶資產總額的 5% 的雜項海外罰款。

3. Taxpayers must certify that conduct was not willful. 納稅人必須保證缺報行為係非蓄意為之。

4. IRS has not initiated a civil examination of taxpayer's returns for any taxable year. 納稅人不在 IRS 民事調查中。

5. IRS has not initiated a criminal investigation of taxpayers' returns for any taxable year. 納稅人不在 IRS 刑事調查中。

6. Taxpayers eligible to use streamlined procedures who have previously filed delinquent or amended returns must pay previous penalty assessments. 納稅人先前申報時產生的罰金仍然要繳納，即使納稅人合格於簡易遵從程序。
7. Taxpayers who want to participate in the streamlined procedures need a valid Taxpayer Identification Number. 納稅人必須要有 SSN 社會安全號碼或 ITIN 稅號。

General treatment 一般處理

1. Processed like any other return submitted to the IRS. 申報後的處理和一般報稅相同。
2. Will not be subject to the IRS audit automatically. 不會自動引起查稅。
3. May be selected for audit under the existing audit selection processes. 有可能按一般選取原則查稅。
4. Will be expected to comply with U.S. law for all future years and file returns according to regular filing procedures. 未來會守法申報。

Coordination between streamlined procedures and OVDP 簡易遵從程序和 OVDP 海外稅務自首計畫

1. OVDP or streamlined procedures 如果納稅人的缺報行為係蓄意為之，必須走 OVDP 海外稅務自首計畫以免刑事究責。
2. May not participate in OVDP. 簡易遵從程序後不得再參加 OVDP 海外稅務自首計畫。反之亦然。
3. May request treatment under the applicable penalty terms available under the streamlined procedures. 如果 OVDP 還沒有執行最後協議，可能可以按簡易遵從程序來處罰。

Signature

Date
