

No. 21-1195

In the Supreme Court of the United States

ALEXANDRU BITTNER, PETITIONER

v.

UNITED STATES OF AMERICA

*ON WRIT OF CERTIORARI
TO THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT*

JOINT APPENDIX

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PETITION FOR A WRIT OF CERTIORARI FILED: FEBRUARY 28, 2022
CERTIORARI GRANTED: JUNE 21, 2022

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II

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UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 20-40597

UNITED STATES OF AMERICA,
Plaintiff-Appellee/Cross-Appellant,

v.

ALEXANDRU BITTNER,
Defendant-Appellant/Cross-Appellee.

DOCKET ENTRIES

DATE	PROCEEDINGS
09/11/2020	US CIVIL CASE docketed. NOA filed by Appellant Mr. Alexandru Bittner [20-40597] (SDH) [Entered: 09/11/2020 11:55 AM]
09/18/2020	CASE CAPTION updated. Cross appeal filed. [9403205-2] Parties updated: Appellant Cross-Appellee Alexandru Bittner, Appellee Cross-Appellant USA in 20-40597. NOA filed by Appellee USA in 20-40597 [9403205-1] [20-40597] (JMW) [Entered: 09/18/2020 01:53 PM]
	* * * * *
01/25/2021	APPELLANT'S BRIEF FILED A/Pet's Brief deadline satisfied.

DATE	PROCEEDINGS
01/25/2021	<p>XA/Pet's Brief due on 02/24/2021 for Appellee Cross-Appellant United States of America. [20-40597] REVIEWED AND/OR EDITED - The original text prior to review appeared as follows: APPELLANT'S BRIEF FILED by Mr. Alexandru Bittner. Date of service: 01/25/2021 via email - Attorney for Appellees Cross-Appellants: Allulis, Church; Attorney for Appellants Cross-Appellees: Katz, Rubenstein [20-40597] (Rachael E. Rubenstein) [Entered: 01/25/2021 06:11 PM]</p> <p>SUFFICIENT RECORD EXCERPTS FILED. Sufficient Record Excerpts deadline satisfied [20-40597] REVIEWED AND/OR EDITED - The original text prior to review appeared as follows: RECORD EXCERPTS FILED. Record Excerpts NOT Sufficient as they require: ROA citation in the Table of Contents are not accurate; Tab page is required for the D.Ct. docket sheet. Instructions to Attorney: PLEASE READ THE ATTACHED NOTICE FOR INSTRUCTIONS ON HOW TO</p>

DATE	PROCEEDINGS
	<p>REMEDY THE DEFAULT. Sufficient Record Excerpts due on 02/08/2021 for Appellant Cross-Appellee Alexandru Bittner [20-40597] REVIEWED AND/OR EDITED - The original text prior to review appeared as follows: RECORD EXCERPTS FILED by Appellant Cross-Appellee Mr. Alexandru Bittner. Date of service: 01/25/2021 via email - Attorney for Appellees Cross-Appellants: Allulis, Church; Attorney for Appellants Cross-Appellees: Katz, Rubenstein [20-40597] (Rachael E. Rubenstein) [Entered: 01/25/2021 06:13 PM]</p> <p>* * * * *</p>
02/05/2021	<p>PROPOSED SUFFICIENT RECORD EXCERPTS filed by Appellant Cross-Appellee Mr. Alexandru Bittner [9489352-2] Date of service: 02/05/2021 via email - Attorney for Appellees Cross-Appellants: Allulis, Church; Attorney for Appellants Cross-Appellees: Katz, Rubenstein [20-40597] (Rachael E. Rubenstein) [Entered: 02/05/2021 04:51 PM].</p> <p>* * * * *</p>

DATE	PROCEEDINGS
03/26/2021	<p>CROSS APPELLANT'S BRIEF FILED XA/Pet Brief deadline satisfied. XE/Res's Brief due on 04/26/2021 for Appellant Cross-Appellee Alexandru Bittner [20-40597] REVIEWED AND/OR EDITED - The original text prior to review appeared as follows: CROSS APPELLANT'S BRIEF FILED by USA. Date of service: 03/26/2021 via email - Attorney for Appellees Cross-Appellants: Allulis, Church; Attorney for Appellants Cross-Appellees: Katz, Rubenstein [20-40597] (Paul Andrew Allulis) [Entered: 03/26/2021 03:56 PM]</p> <p>* * * * *</p>
05/20/2021	<p>CROSS APPELLEE'S BRIEF FILED XE/Res Brief deadline satisfied. XA/Pet's Reply Brief due on 06/10/2021 for Appellee/Cross-Appellant United States of America [20-40597] REVIEWED AND/OR EDITED - The original text prior to review appeared as follows: CROSS APPELLEE 'S BRIEF FILED by Mr. Alexandru Bittner Date of service: 05/20/2021 via email - Attorney for Appellees/Cross-Appellants: Allulis, Catterall, Church;</p>

DATE	PROCEEDINGS
	<p>Attorney for Appellants/Cross-Appellees: Katz, Rubenstein [20-40597] (Rachael E. Rubenstein) [Entered: 05/20/2021 11:29 PM]</p> <p>* * * * *</p>
06/24/2021	<p>CROSS APPELLANT'S REPLY BRIEF FILED. # of Copies Provided: 0. XA/Pet Reply Brief deadline satisfied. [20-40597] REVIEWED AND/OR EDITED - The original text prior to review appeared as follows: CROSS APPELLANT'S REPLY BRIEF FILED by USA Date of service: 06/24/2021 via email - Attorney for Appellees/Cross-Appellants: Allulis, Catterall, Church; Attorney for Appellants/Cross-Appellees: Katz, Rubenstein [20-40597] (Paul Andrew Allulis) [Entered: 06/24/2021 12:27 PM]</p> <p>* * * * *</p>
07/13/2021	<p>OPPOSED MOTION to file sur-reply brief [9618098-2]. Brief included? Yes. Date of service: 07/13/2021 [20-40597] REVIEWED AND/OR EDITED - The original text prior to review appeared as follows: OPPOSED MOTION filed by Appellant/Cross-Appellee Mr.</p>

DATE	PROCEEDINGS
	<p>Alexandru Bittner to file supplemental brief [9618098-2] Supplemental brief included? No. Date of service: 07/13/2021 via email - Attorney for Appellants/Cross-Appellees: Katz, Rubenstein [20-40597] (Rachael E. Rubenstein) [Entered: 07/13/2021 04:01 PM]</p>
	* * * * *
07/15/2021	<p>COURT ORDER granting Motion to file sur-reply brief filed by Appellant/Cross-Appellee Mr. Alexandru Bittner [9618098-2] [20-40597] (CAG) [Entered: 07/15/2021 03:51 PM]</p>
07/15/2021	<p>SUR-REPLY BRIEF FILED by Mr. Alexandru Bittner. Paper Copies of Brief due on 07/20/2021 for Appellant/Cross-Appellee Alexandru Bittner. [20-40597] (CAG) [Entered: 07/15/2021 04:06 PM]</p>
07/16/2021	<p>RESPONSE/OPPOSITION [9620503-1] to the Motion to file sur-reply brief filed by Appellant/Cross-Appellee Mr. Alexandru Bittner in 20-40597 [9618098-2] Date of Service: 07/16/2021. [20-40597] REVIEWED AND/OR EDITED - The original text prior to review appeared as follows:</p>

DATE	PROCEEDINGS
07/16/2021	<p>RESPONSE/OPPOSITION filed by USA [9620503-1] to the Motion filed by Appellant/Cross-Appellee Mr. Alexandru Bittner [9618098-2] Date of Service: 07/16/2021 via email - Attorney for Appellees/Cross-Appellants: Allulis, Catterall; Attorney for Appellants/Cross-Appellees: Katz, Rubenstein. [20-40597] (Paul Andrew Allulis) [Entered: 07/16/2021 07:53 AM]</p> <p>OPPOSED MOTION to file Appellee/Cross-Appellant USA sur-sur-reply brief [9621195-2] Supplemental brief included? Yes - however not properly formatted. Date of service: 07/16/2021 [20-40597] REVIEWED AND/OR EDITED - The original text prior to review appeared as follows: OPPOSED MOTION filed by Appellee/Cross-Appellant USA to file supplemental briefs [9621195-2]Supplemental Briefs Included? No. Date of service: 07/16/2021 via email - Attorney for Appellees/Cross-Appellants: Allulis, Catterall; Attorney for Appellants/Cross-Appellees: Katz, Rubenstein [20-40597] (Paul Andrew</p>

DATE	PROCEEDINGS
	Allulis) [Entered: 07/16/2021 04:09 PM]
	* * * * *
07/30/2021	COURT ORDER granting Appellee Cross-Appellant's opposed Motion for leave to file a sur-surreply brief. [9621195-2] [20-40597] (DMS) [Entered: 07/30/2021 07:45 AM]
07/30/2021	APPELLEE'S Sur-Surreply BRIEF FILED by USA Supplemental Reply Brief due on 08/06/2021 for Appellee/Cross-Appellant United States of America. [20-40597] (DMS) [Entered: 07/30/2021 03:02 PM]
	* * * * *
10/04/2021	ORAL ARGUMENT HEARD before Judges Owen, Clement, Duncan. Arguing Person Information Updated for: Paul Andrew Allulis arguing for Appellee/Cross-Appellant United States of America; Arguing Person Information Updated for: Rachael E. Rubenstein arguing for Appellant/Cross-Appellee Alexandru Bittner [20-40597] (KMP) [Entered: 10/04/2021 10:52 AM]

DATE	PROCEEDINGS
10/06/2021	SUPPLEMENTAL AUTHORITIES (FRAP 28j) FILED by Appellee/Cross-Appel- lant USA Date of Service: 10/06/2021 via email - Attorney for Appellees/Cross-Appellants: Allu- lis, Catterall; Attorney for Appel- lants/Cross-Appellees: Katz, Ru- benstein [20-40597] (Paul Andrew Allulis) [Entered: 10/06/2021 02:05 PM]
10/18/2021	RESPONSE filed by Appel- lant/Cross-Appellee Mr. Alexandru Bittner to the 28j Letter filed by Appellee/Cross-Appellant USA [9683013-2] Date of Service: 10/18/2021 via email - Attorney for Appellees/Cross-Appellants: Allu- lis, Catterall; Attorney for Appel- lant/Cross-Appellee: Rubenstein [20-40597] (Rachael E. Rubenstein) [Entered: 10/18/2021 03:46 PM]
10/28/2021	SUPPLEMENTAL AUTHORITIES (FRAP 28j) FILED by Appellee/Cross-Appel- lant USA Date of Service: 10/28/2021 via email - Attorney for Appellees/Cross-Appellants: Allu- lis, Catterall; Attorney for Appel- lants/Cross-Appellees: Katz, Ru- benstein [20-40597] (Paul Andrew

DATE	PROCEEDINGS
11/02/2021	<p>Allulis) [Entered: 10/28/2021 02:09 PM]</p> <p>RESPONSE filed by Appellant/Cross-Appellee Mr. Alexandru Bittner to the 28j Letter filed by Appellee/Cross-Appellant USA [9700184-2] Date of Service: 11/02/2021 via email - Attorney for Appellees/Cross-Appellants: Allulis, Catterall; Attorney for Appellants/Cross-Appellees: Katz, Rubenstein [20-40597] (Rachael E. Rubenstein) [Entered: 11/02/2021 08:55 PM]</p>
11/09/2021	<p>COURT DIRECTIVE ISSUED for the USA to file a reply to the 28j Response/Opposition [9703731-2] filed by Appellant/Cross-Appellee Mr. Alexandru Bittner in 20-40597 until 11/19/2021 Reply deadline to response updated to 11/19/2021. [20-40597] (DMS) [Entered: 11/09/2021 10:06 AM]</p>
11/19/2021	<p>REPLY filed by Appellee/Cross-Appellant USA [9716436-1] to the 28j Response/Opposition filed by Appellant/Cross-Appellee Mr. Alexandru Bittner in 20-40597 [9703731-2], to the 28j Letter filed</p>

DATE	PROCEEDINGS
	<p>by Appellee/Cross-Appellant USA in 20-40597 [9700184-2]. [20-40597] REVIEWED AND/OR EDITED - The original text prior to review appeared as follows: SUPPLEMENTAL AUTHORITIES (FRAP 28j) FILED by Appellee/Cross-Appellant USA Date of Service: 11/19/2021 via email - Attorney for Appellees/Cross-Appellants: Allulis, Catterall; Attorney for Appellants/Cross-Appellees: Katz, Rubenstein [20-40597] (Paul Andrew Allulis) [Entered: 11/19/2021 09:52 AM]</p>
11/30/2021	<p>PUBLISHED OPINION FILED. [20-40597 Affirmed in Part] Judge: PRO, Judge: EBC, Judge: SKD. Mandate issue date is 01/24/2022 [20-40597] (CBW) [Entered: 11/30/2021 08:48 AM]</p>
11/30/2021	<p>JUDGMENT ENTERED AND FILED. Costs Taxed Against: appellant. [20-40597] (CBW) [Entered: 11/30/2021 08:52 AM]</p>
	* * * * *
01/24/2022	<p>MANDATE ISSUED. Mandate issue date satisfied. [20-40597]</p>

DATE	PROCEEDINGS
	(DMS) [Entered: 01/24/2022 07:49 AM]

UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

CIVIL ACTION NO. 4:19-CV-415

UNITED STATES OF AMERICA,
Plaintiff

v.

ALEXANDRU BITTNER,
Defendant

DOCKET ENTRIES

DATE	NO.	PROCEEDINGS
06/06/2019	1	COMPLAINT United States of America's Complaint against Alexandru Bittner, filed by UNITED STATES OF AMERICA. (Attachments: # 1 Civil Cover Sheet)(Linder, Herbert) (Entered: 06/06/2019) * * * * *
06/21/2019	4	Defendant Alexandru Bittner ANSWER to 1 Complaint by Alexandru Bittner.(Katz, Farley) (Entered: 07/30/2019) * * * * *

DATE	NO.	PROCEEDINGS
01/02/2020	12	Unopposed MOTION for Leave to File First Amended Answer by Alexandru Bittner. (Rubenstein, Rachael) (Additional attachment(s) added on 1/3/2020: # 1 Text of Proposed Order) (baf,). (Entered: 01/02/2020)
01/02/2020	13	AMENDED ANSWER to Complaint by Alexandru Bittner. (Rubenstein, Rachael) (Entered: 01/02/2020) * * * * *
01/03/2020	16	ORDER - GRANTING 12 Motion for Leave to File First Amended Answer. Signed by District Judge Amos L. Mazzant, III on 1/3/2020. (baf,) (Entered: 01/03/2020) * * * * *
03/11/2020	28	MOTION for Partial Summary Judgment by Alexandru Bittner. Responses due by 4/1/2020 (Attachments: # 1 Exhibit A, # 2 Exhibit B, # 3 Exhibit C, # 4 Exhibit D, # 5 Exhibit E, # 6 Exhibit F, # 7 Exhibit G, # 8 Exhibit H, # 9 Text of Proposed Order Proposed Order)(Rubenstein, Rachael) (Entered: 03/11/2020)

DATE	NO.	PROCEEDINGS
03/12/2020	29	<p>MOTION for Summary Judgment by UNITED STATES OF AMERICA. (Attachments: # 1 Declaration of Herbert W. Linder, # 2 Exhibit 1, # 3 Exhibit 2, # 4 Exhibit 3, # 5 Exhibit 4, # 6 Exhibit 5, # 7 Exhibit 6, # 8 Exhibit 10, # 9 Exhibit 11, # 10 Exhibit 12, # 11 Exhibit 13, # 12 Exhibit 14, # 13 Exhibit 15, # 14 Exhibit 16, # 15 Exhibit 21, # 16 Exhibit 24, # 17 Exhibit 25, # 18 Exhibit 26, # 19 Exhibit 27, # 20 Exhibit 30, # 21 Exhibit 31, # 22 Exhibit 35, # 23 Exhibit 36, # 24 Exhibit 37, # 25 Exhibit 38, # 26 Exhibit 39, # 27 Exhibit 41, # 28 Exhibit 42, # 29 Exhibit 43, # 30 Exhibit 47, # 31 Exhibit 48, # 32 Exhibit 50, # 33 Exhibit 51, # 34 Exhibit 60, # 35 Exhibit 61, # 36 Exhibit 62, # 37 Exhibit 63, # 38 Exhibit 64, # 39 Exhibit 65, # 40 Exhibit 66, # 41 Exhibit 67, # 42 Exhibit 68, # 43 Exhibit 69, # 44 Text of Proposed Order)(Linder, Herbert) (Attachment 38 replaced on 3/16/2020) (rpc,). (Attachment 42 replaced on 3/16/2020) (rpc,). (Entered: 03/12/2020)</p>

DATE	NO.	PROCEEDINGS
03/13/2020	30	Unopposed MOTION substitute Government exhibits 64 and 68 re 29 MOTION for Summary Judgment, MOTION to Alter Judgment, MOTION to Amend/Correct by UNITED STATES OF AMERICA. (Attachments: # 1 Text of Proposed Order, # 2 Exhibit Gov.Ex.64.corrected, # 3 Exhibit Gov.Ex.68.corrected)(Linder, Herbert) (Entered: 03/13/2020)
03/16/2020	31	ORDER granting 30 Motion for leave to substitute exhibits to its Motion for Partial Summary Judgment. It is ORDERED that the Clerk's office shall file Government Exhibit 64 and Government Exhibit 68 for the previously filed Government Exhibit 64, ECF # 38, and Government Exhibit 68, ECF # 43. Signed by District Judge Amos L. Mazzant, III on 3/16/2020. (rpc,) (Entered: 03/16/2020)
* * * * *		
04/02/2020	42	RESPONSE in Opposition re 28 MOTION for Partial Summary Judgment filed by UNITED STATES OF AMERICA. (Attachments: # 1 Supplement Declara-

DATE	NO.	PROCEEDINGS
		tion, # 2 Exhibit government exhibit 70, # 3 Exhibit government exhibit 71, # 4 Exhibit government exhibit 72, # 5 Text of Proposed Order)(Linder, Herbert) (Entered: 04/02/2020)
		* * * * *
04/18/2020	47	RESPONSE to Motion re 29 MOTION for Summary Judgment filed by Alexandru Bittner. (Attachments: # 1 Exhibit A, # 2 Exhibit B, # 3 Exhibit C, # 4 Exhibit D, # 5 Exhibit E, # 6 Exhibit F, # 7 Exhibit G, # 8 Exhibit H, # 9 Exhibit I, # 10 Exhibit J, # 11 Exhibit K, # 12 Exhibit L, # 13 Exhibit M, # 14 Exhibit N, # 15 Exhibit O, # 16 Text of Proposed Order)(Rubenstein, Rachael) (Entered: 04/18/2020)
		* * * * *
04/20/2020	49	First MOTION for Leave to File Response to Plaintiff's Motion for Partial Summary Judgement by Alexandru Bittner. (Attachments: # 1 Text of Proposed Order)(Rubenstein, Rachael) (Entered: 04/20/2020)

DATE	NO.	PROCEEDINGS
04/21/2020	50	ORDER - GRANTING 49 Motion for Leave to File Response to Plaintiff's Motion for Partial Summary Judgment. Signed by District Judge Amos L. Mazzant, III on 4/21/2020. (baf,) (Entered: 04/21/2020) * * * * *
04/24/2020	53	REPLY to Response to Motion re 28 MOTION for Partial Summary Judgment filed by Alexandru Bittner. (Rubenstein, Rachael) (Entered: 04/24/2020) * * * * *
05/04/2020	56	REPLY to Response to Motion re 29 MOTION for Summary Judgment filed by UNITED STATES OF AMERICA. (Attachments: # 1 Affidavit declaration of exhibits, # 2 Exhibit Gov.Ex.31, # 3 Exhibit Gov.Ex. 40, # 4 Exhibit Gov.Ex.73, # 5 Exhibit Gov.Ex.74, # 6 Exhibit Gov. Ex.75, # 7 Exhibit Gov.EX.76, # 8 Exhibit Gov.Ex.77, # 9 Exhibit Gov.Ex.78, # 10 Exhibit Gov.EX.79, # 11 Exhibit Gov.Ex.80, # 12 Exhibit Gov.Ex.81, # 13 Exhibit Gov.Ex.82, # 14 Text of Proposed Order)(Linder, Herbert) (Entered: 05/04/2020)

DATE	NO.	PROCEEDINGS
05/04/2020	57	MOTION for Leave to File by Anita Patel, Hiten Patel, Jashu Patel, Laxman Patel. (Attachments: # 1 Text of Proposed Order)(Michaels, David) (Entered: 05/04/2020)
05/04/2020	58	BRIEF filed by Anita Patel, Hiten Patel, Jashu Patel, Laxman Patel. (Michaels, David) (Entered: 05/04/2020)
05/11/2020	59	ORDER. Because the Court is of the opinion that the Patels' proposed amicus brief will assist it in its consideration of the issues in this case, the Patels' Motion for Leave to File an Amicus Brief in Support of Alexandru Bittner's Motion for Partial Summary Judgment and for Leave to Exceed the Page Limits (Dkt. 32) and Motion for Leave to File an Amicus Reply Brief in Support of Defendant Alexandru Bittner and for Leave to Exceed Page Limits (Dkt. 57) are hereby GRANTED. The Patels' amended amicus brief (Dkt. 34) and their amicus reply brief (Dkt. 58) are deemed filed. Signed by District Judge Amos L. Mazzant, III on 5/11/2020. (baf,) (Entered: 05/11/2020)

DATE	NO.	PROCEEDINGS
* * * * *		
05/11/2020	61	SUR-REPLY to Reply to Response to Motion re 29 MOTION for Summary Judgment filed by Alexandru Bittner. (Attachments: # 1 Exhibit A)(Rubenstein, Rachael) (Entered: 05/11/2020)
05/18/2020	62	SUR-REPLY to Reply to Response to Motion re 28 MOTION for Partial Summary Judgment , sur-reply to Amicus reply #58 filed by UNITED STATES OF AMERICA. (Attachments: # 1 Text of Proposed Order)(Linder, Herbert) (Entered: 05/18/2020)
05/18/2020	63	RESPONSE in Opposition re 28 MOTION for Partial Summary Judgment , response in opposition to Amicus brief Dkt. #34, filed by UNITED STATES OF AMERICA. (Attachments: # 1 Exhibit Schwarzbaum opinion, # 2 Text of Proposed Order)(Linder, Herbert) (Entered: 05/18/2020)
* * * * *		
06/03/2020	66	NOTICE by Alexandru Bittner Regarding Plaintiff's Exs. 1-5 Re Response to Defendant's Motion for Partial Summary Judgement (At-

DATE	NO.	PROCEEDINGS
06/04/2020		tachments: # 1 Exhibit A)(Rubenstein, Rachael) (Entered: 06/03/2020)
06/04/2020		Minute Entry for proceedings held before District Judge Amos L. Mazzant, III: Motion Hearing held on 6/4/2020 re: 29 MOTION for Summary Judgment filed by UNITED STATES OF AMERICA, 28 MOTION for Partial Summary Judgment filed by Alexandru Bittner. Herbert Linder argued on behalf of the United States. Rachel Rubenstein and Farley Katz argued on behalf of Alexandru Bittner. David Michaels appeared for the Patels. At the conclusion of the hearing, the Court advised the parties that the motions will be taken under advisement, and the Court will issue its decision as quickly as possible. (Court Reporter Jan Mason.) (tls) (Entered: 06/04/2020)
06/29/2020	75	MEMORANDUM OPINION AND ORDER. It is hereby ORDERED that Defendant Alexandru Bittner's Motion for Partial Summary Judgment (Dkt.

* * * * *

DATE	NO.	PROCEEDINGS
		28) is GRANTED. It is further ORDERED that United States' Motion for Partial Summary Judgment (Dkt. 29) is GRANTED in part and DENIED in part. It is GRANTED only as to the Government's argument that Mr. Bittner's non-willful FBAR violations were not due to reasonable cause. All other relief sought by the Government in its motion for partial summary judgment is DENIED. Signed by District Judge Amos L. Mazzant, III on 6/29/2020. (baf,) (Entered: 06/29/2020)
		* * * * *
07/17/2020	84	STIPULATION , joint, as to reasonable cause defense for 2011 by UNITED STATES OF AMERICA. (Linder, Herbert) (Entered: 07/17/2020)
07/17/2020	85	Joint MOTION Entry of Judgment by UNITED STATES OF AMERICA. (Attachments: # 1 Text of Proposed Order order, # 2 Text of Proposed Order Final Judgment)(Linder, Herbert) (Entered: 07/17/2020)

DATE	NO.	PROCEEDINGS
07/20/2020	86	***WITHDRAWN PURSUANT TO ORDER 88 *** ORDER. Pursuant to the Memorandum Opinion and Order entered in this case on June 29, 2020 (Dkt. 75) and the parties' joint stipulations (Dkt. #82; Dkt. #84), it is CONSIDERED, ORDERED, and ADJUDGED that this case is hereby DISMISSED. All relief not previously granted is hereby DENIED. Signed by District Judge Amos L. Mazzant, III on 7/20/2020. (baf,) (Entered: 07/20/2020)
07/20/2020	87	ORDER. Upon consideration of the Plaintiff United States' and Defendant Alexandru Bittner's joint motion for entry of a final judgment and stipulations in this case (Dkt. 85), the Court finds that the Motion should be GRANTED. It it therefore ORDERED that a final judgment shall be separately entered in this case. The Clerk is directed to terminate the July 31, 2020 Final Pretrial Conference. Signed by District Judge Amos L. Mazzant, III on 7/20/2020. (baf,) (Entered: 07/20/2020)
07/21/2020	88	ORDER. The Court hereby sua sponte withdraws its Order (Dkt. 86

DATE	NO.	PROCEEDINGS
) entered on July 20, 2020. Signed by District Judge Amos L. Mazzant, III on 7/21/2020. (baf,) (Entered: 07/21/2020)
07/22/2020	89	FINAL JUDGMENT. Signed by District Judge Amos L. Mazzant, III on 7/22/2020. (baf,) (Entered: 07/22/2020)
09/04/2020	90	NOTICE OF APPEAL as to 89 Order Reopening Case, Judgment by Alexandru Bittner. Filing fee \$ 505, receipt number 0540-7986943. (Rubenstein, Rachael) (Entered: 09/04/2020)
		* * * * *
09/17/2020	92	NOTICE OF APPEAL as to 89 Order Reopening Case, Judgment by UNITED STATES OF AMERICA. (Linder, Herbert) (Entered: 09/17/2020)
		* * * * *
01/24/2022	98	USCA JUDGMENT as to 92 Notice of Appeal filed by UNITED STATES OF AMERICA. IT IS ORDERED and ADJUDGED that the judgment of the District Court is AFFIRMED IN PART and REVERSED IN PART, and the

DATE	NO.	PROCEEDINGS
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cause is REMANDED to the District Court for further proceedings in accordance with the opinion of this Court. (mem) (Entered: 01/24/2022)

* * * * *

04/06/2022	101	ORDER STAYING CASE: It is therefore ORDERED that all proceedings in this case are hereby STAYED pending the Supreme Courts decision regarding Defendant's petition for a writ of certiorari. Signed by District Judge Amos L. Mazzant, III on 4/6/2022. (mem) (Entered: 04/06/2022)
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* * * * *

Exhibit A

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

UNITED STATES OF AMERICA,
Plaintiff,

v.

ALEXANDRU BITTNER,
Defendant.

§
§
§
§
§
§
§

Case No. 4:19-cv-00415

DECLARATION OF ALEXANDRU BITTNER

My name is Alexandru Bittner. I am over 21 years of age, of sound mind, capable of making this Declaration and I have personal knowledge of the following facts:

1. I was born in Romania in 1957 where I lived until 1982 during the communist era. In early 1982, I immigrated to the United States to escape the communist regime and discrimination against Jews. I became a naturalized citizen in 1987. While living in the United States, I worked as a dishwasher and a plumber, eventually earning my master plumbing certificate. In 1990, the Romanian Revolution occurred and the fall of communism there. After living in the United States for eight years (three as a naturalized citizen), I returned to Romania believing there would be an opportunity for a better life in my home country. I remained in Romania until 2011.

2. During the two decades I lived in Romania, I visited the United States on a few occasions to see family and to celebrate my 50th birthday. I had never heard of FBAR forms, much less that as a naturalized U.S. citizen living abroad I was required to file them. While in Romania, in the 1990s, my sister, or my brother-in-law, sent me some Form 1040 tax returns for me to sign, reporting small amounts of U.S. source income from a minority interest in a restaurant they owned.

3. Shortly after I returned to the United States, I discovered that I had been required to file tax returns reporting income I earned abroad. As a result, I searched for an accountant who had experience with U.S. citizens living and earning money abroad. This search led me to hire Mr. Jeff Beckley ("Beckley"), a CPA whose website stated that he had expertise to advise individuals in situations such as mine, to regain compliance with U.S. law. I told Beckley that I had foreign income, bank accounts, and business interests and provided Beckley with all the information and documents he requested. Mr. Beckley prepared Form 1040, tax returns, for the years 1990-2011. He also told me that I needed to file FBARs reporting certain foreign bank accounts, and he prepared those for 1996-2011. I signed the Form 1040s and FBARs, and Beckley filed them on my behalf.

4. Unknown to me at the time, Beckley made numerous errors in preparing the tax returns and FBARs. Beckley mistakenly determined that under the United States/Romania Tax Treaty (the "Treaty"), my income in Romania was taxable only by Romania, not the United States. Accordingly, he reported my gross income, but backed that amount out of the returns, attaching a statement that the income was not taxable in the United States under the Treaty. In addition, even though I provided Beckley with a schedule of all personal bank accounts I had in Romania, he prepared FBARs disclosing only the bank account with the highest balance for each year. He never explained to me that I was treated as having a "financial interest" in bank accounts held by foreign corporations for which I owned more than 50% of the stock. Beckley made these grossly negligent errors, as he was not competent to provide the services he advertised.

5. When the tax returns were filed, the IRS disallowed the claimed Treaty exclusion and assessed and billed me \$6,042,878 in taxes, penalties and interest. I then engaged tax

counsel and a new CPA firm. On September 12, 2013, I filed amended tax returns for the years 2006-2011, which took nearly 9 months to prepare because of their complexity. Primarily because of foreign tax credits and capital losses, those tax returns showed total tax due of \$625, which I paid at that time. On September 25, 2013, I filed amended FBARs prepared by the new CPA, who checked the box that I had a financial interest in 25 or more foreign accounts, which were my personal accounts and accounts held by corporations which I owned more than 50 percent of. As I was just an investor, I did not have signatory authority over any of the corporate accounts. Although the FBAR instructions required that I only state the number of accounts for which I had financial interest in, I also attached a schedule disclosing all foreign bank account information and balances on advice of my tax attorney. Many of the accounts had balances well below \$10,000, including some with as little as \$1. The IRS found that my failure to file FBARs was non-willful, which I understand means innocent or, at worst, negligent.

6. The IRS issued me a notice of deficiency in response to which I filed a petition in the United States Tax Court. That petition was assigned docket number 19894-17. An agreed decision was entered in that case on November 12, 2019. With respect to the years for which the IRS seeks to impose FBAR penalties (2007-2011), the agreed decision found no income tax deficiencies for the years 2008, 2009 and 2010, and tax deficiencies of \$46,385.88 for 2007 and \$127,000 for 2011, all of which I paid.

Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 6 day of March, 2020



Alexandru Bittner

Exhibit C**1**

Department of the Treasury

TD F 90-22.1(Rev. 7/00) SUPERSEDES ALL
PREVIOUS EDITIONS**REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS**Do **NOT** file with your Federal Tax Return

OMB No. 1506-0009

1 Filing for Calendar Year

Y Y Y Y

2 Type of Filer

a ☐ Individual b ☐ Partnership c ☐ Corporation d ☐ Fiduciary

3 Taxpayer Identification Number

Part I**Filer Information**

4 Last Name or Organization Name

5 First Name

6 Middle Initial

7 Address (Number, Street, and Apt. or Suite No.)

8 Date of Birth

M M D D Y Y Y Y

9 City

10 State

11 Zip/Postal Code

12 Country

13 Title (Not necessary if reporting
a personal account.)

14 Are these accounts jointly owned?

a ☐ Yes b ☐ No

15 Number of joint owners

16 Taxpayer Identification Number of joint owner (if known)

17 Last Name or Organization Name

18 First Name

19 Middle Initial

Part II**Information on Financial Accounts**20 Number of Foreign Financial Accounts
in which a financial interest is held

21 Type of account

a ☐ Bank b ☐ Securities c ☐ Other

22 Maximum value of account

a ☐ Under \$10,000 c ☐ \$100,000 to \$1,000,000
b ☐ \$10,000 to \$99,999 d ☐ Over \$1,000,000

23 Account Number or other designation

24 Name of Financial Institution with which account is held

25 Country in which account is held

26 Does the filer have a financial interest in this account?

a ☐ Yes b ☐ No If no, complete boxes 27-35.

27 Last Name or Organization Name of Account Holder

28 First Name

29 Middle Initial

30 Taxpayer Identification Number

31 Address (Number, Street, and Apt. or Suite No.)

32 City

33 State

34 Zip/Postal Code

35 Country

36 Signature

37 Date

M M D D Y Y Y Y

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations (31 CFR 103). No report is required if the aggregate value of the accounts did not exceed \$10,000. **SEE INSTRUCTIONS FOR DEFINITION.** File this form with:

U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621.

PRIVACY ACT NOTIFICATION

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 522a(e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 103.

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties.

Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report.

Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 103. The Social Security number will be used as a means to identify the individual who files the report.

Continuation Page

Form TD F 90-22.1

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for Calendar Year Y Y Y Y				3 Taxpayer Identification Number				4 Filer Last Name or Business Name												Page Number OF	
2 Type of Filer a <input type="checkbox"/> Individual c <input type="checkbox"/> Corporation b <input type="checkbox"/> Partnership d <input type="checkbox"/> Fiduciary				21 Type of Account a <input type="checkbox"/> Bank c <input type="checkbox"/> Other b <input type="checkbox"/> Securities				22 Maximum value of account a <input type="checkbox"/> Under \$10,000 c <input type="checkbox"/> \$100,000 to \$1,000,000 b <input type="checkbox"/> \$10,000 to \$99,999 d <input type="checkbox"/> Over \$1,000,000													
23 Account Number, or other designation								24 Name of Financial Institution with which account is held													
25 Country in which account is held				26 Does the filer have a financial interest in this account? a <input type="checkbox"/> Yes If no, complete boxes 27-35. b <input type="checkbox"/> No				27 Last Name or Organization Name of Account Owner													
28 First Name				29 Middle Initial		30 Taxpayer Identification Number				31 Address (Number, Street, and Apt. or Suite No.)											
32 City				33 State		34 Zip/Postal Code				35 Country											

2 Type of Filer a <input type="checkbox"/> Individual c <input type="checkbox"/> Corporation b <input type="checkbox"/> Partnership d <input type="checkbox"/> Fiduciary				21 Type of Account a <input type="checkbox"/> Bank c <input type="checkbox"/> Other b <input type="checkbox"/> Securities				22 Maximum value of account a <input type="checkbox"/> Under \$10,000 c <input type="checkbox"/> \$100,000 to \$1,000,000 b <input type="checkbox"/> \$10,000 to \$99,999 d <input type="checkbox"/> Over \$1,000,000													
23 Account Number, or other designation								24 Name of Financial Institution with which account is held													
25 Country in which account is held				26 Does the filer have a financial interest in this account? a <input type="checkbox"/> Yes If no, complete boxes 27-35. b <input type="checkbox"/> No				27 Last Name or Organization Name of Account Owner													
28 First Name				29 Middle Initial		30 Taxpayer Identification Number				31 Address (Number, Street, and Apt. or Suite No.)											
32 City				33 State		34 Zip/Postal Code				35 Country											

2 Type of Filer a <input type="checkbox"/> Individual c <input type="checkbox"/> Corporation b <input type="checkbox"/> Partnership d <input type="checkbox"/> Fiduciary				21 Type of Account a <input type="checkbox"/> Bank c <input type="checkbox"/> Other b <input type="checkbox"/> Securities				22 Maximum value of account a <input type="checkbox"/> Under \$10,000 c <input type="checkbox"/> \$100,000 to \$1,000,000 b <input type="checkbox"/> \$10,000 to \$99,999 d <input type="checkbox"/> Over \$1,000,000													
23 Account Number, or other designation								24 Name of Financial Institution with which account is held													
25 Country in which account is held				26 Does the filer have a financial interest in this account? a <input type="checkbox"/> Yes If no, complete boxes 27-35. b <input type="checkbox"/> No				27 Last Name or Organization Name of Account Owner													
28 First Name				29 Middle Initial		30 Taxpayer Identification Number				31 Address (Number, Street, and Apt. or Suite No.)											
32 City				33 State		34 Zip/Postal Code				35 Country											

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations (31 CFR 103). No report is required if the aggregate value of the accounts did not exceed \$10,000. **SEE INSTRUCTIONS FOR DEFINITION.** File this form with:

U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621.

Paperwork Reduction Act. The estimated average burden associated with this collection of information is 10 minutes per respondent or recordkeeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Department of the Treasury, Financial Crimes Enforcement Network, Suite 200, 2070 Chain Bridge Road, Vienna, VA 22182-2536. You are not required to provide the requested information unless a form displays a valid OMB control number.

INSTRUCTIONS**General Instructions**

Who Must File this Report Each United States person, who has a financial interest in or signature authority, or other authority over any financial accounts, including bank, securities, or other types of financial accounts in a foreign country, if the aggregate value of these financial accounts exceeds \$10,000 at any time during the calendar year, must report that relationship each calendar year by filing TD F 90-22.1 with the Department of the Treasury on or before June 30, of the succeeding year.

Exceptions

An officer or employee of a bank which is subject to the supervision of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Office of Thrift Supervision, or the Federal Deposit Insurance Corporation need not report that he has signature or other authority over a foreign bank, securities or other financial account maintained by the bank, if the officer or employee has NO personal financial interest in the account.

An officer or employee of a domestic corporation whose equity securities are listed upon national securities exchanges or which has assets exceeding \$10 million and 500 or more shareholders of record need not file such a report concerning the other signature authority over a foreign financial account of the corporation, if he has NO personal financial interest in the account and he has been advised in writing by the chief financial officer of the corporation that the corporation has filed a current report, which includes that account.

Report any financial account (except a military banking facility as defined in these instructions) that is located in a foreign country, even if it is held at an affiliate of a United States bank or other financial institution. Do not report any account maintained with a branch, agency, or other office of a foreign bank or other institution that is located in the United States, Guam, Puerto Rico, and the Virgin Islands.

General Definitions

United States Person The term "United States person" means (1) a citizen or resident of the United States, (2) a domestic partnership, (3) a domestic corporation, or (4) a domestic estate or trust.

Financial Account Generally includes any bank, securities, securities derivatives or other financial instruments accounts. Such accounts generally also encompass any accounts in which the assets are held in a commingled fund, and the account owner holds an equity interest in the fund. The term also means any savings, demand, checking, deposit, time deposit, or any other account maintained with a financial institution or other person engaged in the business of a financial institution.

Account in a Foreign Country A "foreign country" includes all geographical areas located outside the United States, Guam, Puerto Rico, and the Virgin Islands.

Financial Interest A financial interest in a bank, securities, or other financial account in a foreign country means an interest described in either of the following two paragraphs:

(1) A United States person has a financial interest in each account for which such person is the owner of record or has legal title, whether the account is maintained for his or her own benefit or for the benefit of others including non-United States persons. If an account is maintained in the name of two persons jointly, or if several persons each own a partial interest in an account, each of those United States persons has a financial interest in that account.

(2) A United States person has a financial interest in each bank, securities, or other financial account in a foreign country for which the owner of record or holder of legal title is: (a) a person acting as an agent, nominee, attorney, or in some other capacity on behalf of the U.S. person; (b) a corporation in which the United States person owns directly or indirectly more than 50 percent of the total value of shares of stock; (c) a partnership in which the United States person owns an interest in more than 50 percent of the profits (distributive share of income); or (d) a trust in which the United States person either has a present beneficial interest in more than 50 percent of the assets or from which such person receives more than 50 percent of the current income.

Signature or Other Authority Over an Account A person has signature authority over an account if such person can control the disposition of money or other property in it by delivery of a document containing his or her signature (or his or her signature and that of one or more other persons) to the bank or other person with whom the account is maintained.

Other authority exists in a person who can exercise comparable power over an account by direct communication to the bank or other person with whom the account is maintained, either orally or by some other means.

Military Banking Facility Do not consider as an account in a foreign country, an account in an institution known as a "United States military banking facility" (or "United States military finance facility") operated by a United States financial institution designated by the United States Government to serve U.S. Government installations abroad, even if the United States military banking facility is located in a foreign country.

Filing Information

When and Where to File - This report must be filed on or before June 30 each calendar year with the Department of the Treasury, Post Office Box 32621, Detroit, MI 48232-0621, or it may be hand carried to any local office of the Internal Revenue Service for forwarding to the Department of the Treasury, Detroit, MI.

EXPLANATIONS FOR SPECIFIC ITEMS**Consolidated Reporting**

A corporation which owns directly or indirectly more than 50 percent interest in one or more other entities will be permitted to file a consolidated report on TD F 90-22.1, on behalf of itself and such other entities provided that a listing of them is made part of the consolidated report. Such reports should be signed by an authorized official of the parent corporation.

If the group of entities covered by a consolidated report has a financial interest in 25 or more foreign financial accounts, the reporting corporation need only note that fact on the form in Item 20. It will, however, be required to provide detailed information concerning each account when so requested by the Secretary or his delegate.

Item 14

If the filer owns the account jointly with any other party, then yes should be marked.

Item 15

If the filer holds this account with only one (1) other party, and all accounts listed are held jointly with that party, then complete items 16, 17, 18, and 19. Otherwise leave these items blank.

Item 20

If the filer holds a financial interest in more than 25 foreign financial accounts, indicate the number in this box and do not complete any further items in Part II.

Any person who lists more than 25 foreign financial accounts in item 20 must when requested by the Department of the Treasury provide all the information called for in Part II.

Item 22

Account Valuation

For item 22, the maximum value of an account is the largest amount of currency and non-monetary assets that appear on any quarterly or more frequent account statement issued for the applicable year. If periodic account statements are not so issued, the maximum account asset value is the largest amount of currency and non-monetary assets in the account at any time during the year. Convert foreign currency by using the official exchange rate at the end of the year. In valuing currency of a country that uses multiple exchange rates, use the rate which would apply if the currency in the account were converted into United States dollars at the close of the calendar year.

The value of stock, other securities or other non-monetary assets in an account reported on TD F 90-22.1 is the fair market value at the end of the calendar year, or if withdrawn from the account, at the time of the withdrawal.

For purposes of item 22, if you had a financial interest in more than one account, each account is to be valued separately in accordance with the foregoing two paragraphs. If you had a financial interest in one or more but fewer than 25 accounts, and you are unable to determine whether the maximum value of these accounts exceeded \$10,000 at any time during the year, complete Part II or III for each of these accounts.

Item 26

United States Persons with Authority Over but No Financial Interest in an Account - Except as provided in the following paragraph, you must state the name, address, and identifying number of each owner of an account over which you had authority, but if you complete items 27-35 for more than one account of the same owner, you need identify the owner only once. If you complete items 27-35 for one or more accounts in which no United States person had a financial interest, you may state on the first line of this item, in lieu of supplying information about the owner, "No U.S. person had any financial interest in the foreign account." This statement must be based upon the actual belief of the person filing this form after he or she has taken reasonable measures to ensure its correctness.

If you complete Part II for accounts owned by a domestic corporation and its domestic and/or foreign subsidiaries, you may treat them as one owner and write in the space provided, the name of the parent corporation, followed by "and related entities," and the identifying number and address of the parent corporation.

Item 36

Signature

This report must be signed by the person named in Part I. If the report is being filed on behalf of a partnership, corporation, or fiduciary, it must be signed by an authorized individual.

Penalties

For criminal penalties for failure to file a report, supply information, and for filing a false or fraudulent report, see 31 USC 5322(a), 31 USC 5322(b), and 18 USC 1001.

TD F 90-22.1

(Rev. October 2008)

Department of the Treasury

Do not use previous editions of
this form after
December 31, 2008**REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS**

Do NOT file with your Federal Tax Return

Exhibit D

OMB No. 1545-2038

1 This Report is for Calendar
Year Ended 12/31Amended ☐**Part I Filer Information**

2 Type of Filer

a ☐ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☐ Fiduciary or Other—Enter type _____

3 U.S. Taxpayer Identification Number

4 Foreign identification (Complete only if item 3 is not applicable.)

5 Individual's Date of Birth
MM/DD/YYYYIf filer has no U.S. Identification
Number complete item 4.a Type: ☐ Passport ☐ Other _____

b Number _____ c Country of Issue _____

6 Last Name or Organization Name

7 First Name

8 Middle Initial

9 Address (Number, Street, and Apt. or Suite No.)

10 City

11 State

12 Zip/Postal Code

13 Country

14 Does the filer have a financial interest in 25 or more financial accounts?

☐ Yes If "Yes" enter total number of accounts _____

(If "Yes" is checked, do not complete Part II or Part III, but retain records of this information)

☐ No**Part II Information on Financial Account(s) Owned Separately**

15 Maximum value of account during calendar year reported

16 Type of account a ☐ Bank b ☐ Securities c ☐ Other—Enter type below

17 Name of Financial Institution in which account is held

18 Account number or other designation

19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held

20 City

21 State, if known

22 Zip/Postal Code, if known

23 Country

Signature

44 Filer Signature

45 Filer Title, if not reporting a personal account

46 Date (MM/DD/YYYY)

File this form with: U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations (31 CFR 103). No report is required if the aggregate value of the accounts did not exceed \$10,000. **See Instructions For Definitions.**

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 103.

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 103. The Social Security number will be used as a means to identify the individual who files the report.

The estimated average burden associated with this collection of information is 20 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Internal Revenue Service, Bank Secrecy Act Policy, 5000 Ellin Road C-3-242, Lanham MD 20706.

Part II Continued—Information on Financial Account(s) Owned Separately

Form TD F 90-22.1

Complete a Separate Block for Each Account Owned Separately

Page Number

This side can be copied as many times as necessary in order to provide information on all accounts.

____ of ____

1 Filing for calendar year ____	3-4 Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here:	6 Last Name or Organization Name	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			

Part III Information on Financial Account(s) Owned Jointly				Form TD F 90-22.1	
Complete a Separate Block for Each Account Owned Jointly				Page Number ___ of ___	
This side can be copied as many times as necessary in order to provide information on all accounts.					
1 Filing for calendar year ____		3-4 Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here:		6 Last Name or Organization Name	
15 Maximum value of account during calendar year reported			16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City		21 State, if known		22 Zip/Postal Code, if known	
23 Country					
24 Number of joint owners for this account		25 Taxpayer Identification Number of principal joint owner, if known. See instructions			
26 Last Name or Organization Name of principal joint owner			27 First Name of principal joint owner, if known		28 Middle initial, if known
29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known					
30 City, if known		31 State, if known		32 Zip/Postal Code, if known	
33 Country, if known					
15 Maximum value of account during calendar year reported			16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City		21 State, if known		22 Zip/Postal Code, if known	
23 Country					
24 Number of joint owners for this account		25 Taxpayer Identification Number of principal joint owner, if known. See instructions			
26 Last Name or Organization Name of principal joint owner			27 First Name of principal joint owner, if known		28 Middle initial, if known
29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known					
30 City, if known		31 State, if known		32 Zip/Postal Code, if known	
33 Country, if known					
15 Maximum value of account during calendar year reported			16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City		21 State, if known		22 Zip/Postal Code, if known	
23 Country					
24 Number of joint owners for this account		25 Taxpayer Identification Number of principal joint owner, if known. See instructions			
26 Last Name or Organization Name of principal joint owner			27 First Name of principal joint owner, if known		28 Middle initial, if known
29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known					
30 City, if known		31 State, if known		32 Zip/Postal Code, if known	
33 Country, if known					
15 Maximum value of account during calendar year reported			16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City		21 State, if known		22 Zip/Postal Code, if known	
23 Country					
24 Number of joint owners for this account		25 Taxpayer Identification Number of principal joint owner, if known. See instructions			
26 Last Name or Organization Name of principal joint owner			27 First Name of principal joint owner, if known		28 Middle initial, if known
29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known					
30 City, if known		31 State, if known		32 Zip/Postal Code, if known	
33 Country, if known					

Part IV Information on Financial Account(s) Where Filer has Signature or Other Authority but No Financial Interest in the Account(s)

Form TD F 90-22.1

Page Number

— of —

Complete a Separate Block for Each Account

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for calendar year — — — — —	3-4 Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here:	6 Last Name or Organization Name	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name		37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name		37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name		37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name		37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			

Part V Information on Financial Account(s) Where Corporate Filer Is Filing a Consolidated Report

Form TD F 90-22.1

Page Number

____ of ____

Complete a Separate Block for Each Account

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for calendar year ____	3-4 Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: _____	6 Last Name or Organization Name	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Corporate Name of Account Owner			35 Taxpayer Identification Number of Account Owner
38 Address (Number, Street, and Apt. or Suite No.)			
39 City	40 State	41 Zip/Postal Code	42 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Corporate Name of Account Owner			35 Taxpayer Identification Number of Account Owner
38 Address (Number, Street, and Apt. or Suite No.)			
39 City	40 State	41 Zip/Postal Code	42 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Corporate Name of Account Owner			35 Taxpayer Identification Number of Account Owner
38 Address (Number, Street, and Apt. or Suite No.)			
39 City	40 State	41 Zip/Postal Code	42 Country
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held	
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Corporate Name of Account Owner			35 Taxpayer Identification Number of Account Owner
38 Address (Number, Street, and Apt. or Suite No.)			
39 City	40 State	41 Zip/Postal Code	42 Country

Form TD F 90-22.1 (Rev. 10-2008)

General Instructions

Who Must File this Report. Each United States person who has a financial interest in or signature or other authority over any foreign financial accounts, including bank, securities, or other types of financial accounts, in a foreign country, if the aggregate value of these financial accounts exceeds \$10,000 at any time during the calendar year, must report that relationship each calendar year by filing this report with the Department of the Treasury on or before June 30, of the succeeding year.

Exceptions

An officer or employee of a bank which is currently examined by Federal bank supervisory agencies for soundness and safety need not report that he has signature or other authority over a foreign bank, securities or other financial account maintained by the bank, if the officer or employee has NO personal financial interest in the account.

An officer or employee of a domestic corporation whose equity securities are listed upon any United States national securities exchange or which has assets exceeding \$10 million and has 500 or more shareholders of record need not file such a report concerning signature or other authority over a foreign financial account of the corporation, if he has NO personal financial interest in the account and he has been advised in writing by the chief financial officer or similar responsible officer of the corporation that the corporation has filed a current report, which includes that account. An officer or employee of a domestic subsidiary of such a domestic corporation need not file this report concerning signature or other authority over the foreign financial account if the domestic parent meets the above requirements, he has no personal financial interest in the account, and he has been advised in writing by the responsible officer of the parent that the subsidiary has filed a current report which includes that account. If a United States subsidiary is named in a consolidated FBAR of the parent, the subsidiary will be deemed to have filed a report for purposes of this exception. An officer or employee of a foreign subsidiary more than 50% owned by such a domestic corporation need not file this report concerning signature or other authority over the foreign financial account if the employee or officer has no personal financial interest in the account, and he has been advised in writing by the responsible officer of the parent that the parent has filed a current report which includes that account.

General Definitions

United States Person. The term "United States person" means a citizen or resident of the United States, or a person in and doing business in the United States. See 31 C.F.R. 103.11(z) for a complete definition of "person." The United States includes the states, territories and possessions of the United States. See the definition of United States at 31 C.F.R. 103.11(nn) for a complete definition of United States. A foreign subsidiary of a United States person is not required to file this report, although its United States parent corporation may be required to do so. A branch of a foreign entity that is doing business in the United States is required to file this report even if not separately incorporated under U.S. law.

Financial Account. This term includes any bank, securities, securities derivatives or other financial instruments accounts. Such accounts generally also encompass any accounts in which the assets are held in a commingled fund, and the account owner holds an equity interest in the fund (including mutual funds). The term also means any savings, demand,

checking, deposit, time deposit, or any other account (including debit card and prepaid credit card accounts) maintained with a financial institution or other person engaged in the business of a financial institution. Individual bonds, notes, or stock certificates held by the filer are not a financial account nor is an unsecured loan to a foreign trade or business that is not a financial institution.

Account in a Foreign Country. A "foreign country" includes all geographical areas located outside the United States. See "United States Person" above 31 C.F.R. 103.11(nn) for a definition of United States. The geographical location of the account, not the nationality of the financial entity institution in which the account is found determines whether it is in an account in a foreign country. Report any financial account (except a military banking facility) that is located in a foreign country, even if it is held at an affiliate of a United States bank or other financial institution. Do not report any account maintained with a branch, agency, or other office of a foreign bank or other institution that is located in the United States.

Military Banking Facility. Do not consider as an account in a foreign country, an account in an institution known as a "United States military banking facility" (or "United States military finance facility") operated by a United States financial institution designated by the United States Government to serve U.S. Government installations abroad, even if the United States military banking facility is located in a foreign Country, is not an account in a foreign country.

Financial Interest. A financial interest in a bank, securities, or other financial account in a foreign country means an interest described in one of the following three paragraphs:

1. A United States person has a financial interest in each account for which such person is the owner of record or has legal title, whether the account is maintained for his or her own benefit or for the benefit of others including non-United States persons.

2. A United States person has a financial interest in each bank, securities, or other financial account in a foreign country for which the owner of record or holder of legal title is: (a) a person acting as an agent, nominee, attorney, or in some other capacity on behalf of the U.S. person; (b) a corporation in which the United States person owns directly or indirectly more than 50 percent of the total value of shares of stock or more than 50 percent of the voting power for all shares of stock; (c) a partnership in which the United States person owns an interest in more than 50 percent of the profits (distributive share of income, taking into account any special allocation agreement) or more than 50 percent of the capital of the partnership; or (d) a trust in which the United States person either has a present beneficial interest, either directly or indirectly, in more than 50 percent of the assets or from which such person receives more than 50 percent of the current income.

3. A United States person has a financial interest in each bank, securities, or other financial account in a foreign country for which the owner of record or holder of legal title is a trust, or a person acting on behalf of a trust, that was established by such United States person and for which a trust protector has been appointed. A trust protector is a person who is responsible for monitoring the activities of a trustee, with the authority to influence the decisions of the trustee or to replace, or recommend the replacement of, the trustee.

Correspondent or "nostro" accounts (international interbank transfer accounts) maintained by banks that are used solely for the purpose of bank-to-bank settlement need

not be reported on this form, but are subject to other Bank Secrecy Act filing requirements. This exception is intended to encompass those accounts utilized for bank-to-bank settlement purposes only.

Signature or Other Authority Over an Account. A person has signature authority over an account if such person can control the disposition of money or other property in it by delivery of a document containing his or her signature (or his or her signature and that of one or more other persons) to the bank or other person with whom the account is maintained. Other authority exists in a person who can exercise comparable power over an account by communication with the bank or other person with whom the account is maintained, either directly or through an agent, nominee, attorney, or in some other capacity on behalf of the U.S. person, either orally or by some other means.

Filing Information—Do NOT file with your Federal Income Tax Return

When and where to file. This report must be filed on or before June 30 of the year following the calendar year reported. The report is required annually. File by mailing this report to the Department of the Treasury, Post Office Box 32621, Detroit, MI 48232-0621, or by hand-carrying it to any local office of the Internal Revenue Service for forwarding to the Department of the Treasury, Detroit, MI. Tax attaches are located in the U.S. embassies in some countries. A filer can receive instructions for verifying that a report has been filed by calling the Detroit Computing Center Hotline at 1-800-800-2877.

Extensions of time to file federal tax returns do not extend the time for filing this report. **There is no extension of time available for filing this report.** If a delinquent FBAR is filed, also attach a statement explaining the reason for the late filing. See "When and where to file" (above) for filing instructions.

An amendment of a previously filed FBAR is accomplished by checking the "Amended" box in the upper right hand corner of the first page of the form, making the needed additions or corrections, and then stapling it to a copy of the original form. Please also attach a statement explaining the changes. See "When and where to file" (above) for filing instructions.

Record Keeping Requirements. If this Report is required, certain records must be retained. Such records must contain the name in which each such account is maintained, the number or other designation of such account, the name and address of the foreign bank or other person with whom such account is maintained, the type of such account, and the maximum value of each account during the reporting period. Retaining filed copies of this report will help to meet these requirements. The records must be retained for a period of five years and must be kept at all times available for inspection as provided by law.

Explanations for Specific Items

Part I

Item 1. The Report of Foreign Bank and Financial Accounts (FBAR) is an annual report. Enter the calendar year being reported.

Amendment of a previously filed FBAR is accomplished by checking the "Amended" box in the upper right hand corner of the first page of the form, making the needed additions and corrections, and then stapling it to a copy of the original report. See "When and where to file" (above) for filing instructions.

Item 2. Check the appropriate box describing the filer. A corporation which owns directly or indirectly more than a 50 percent interest in one or more other entities required to file this Report will be permitted to file a consolidated report on TD F 90-22.1, on behalf of itself and such other entities.

Check box "d" in Item 2 and complete Part V. Consolidated reports should be signed by an authorized official of the parent corporation. Trusts and other entities, including tax-exempt organizations, should check box "e" and describe the filer on the line following box "e."

Item 3. A filer should provide the filer's taxpayer identification number. Generally this is the filer's U.S. social security number (SSN) or employer identification number (EIN). Numbers should be entered with no spaces, dashes, or other punctuation throughout this report. If the filer does not possess such U.S. identification, the filer should complete Item 4.

Item 4. Complete Item 4 only if the filer has no U.S. taxpayer identification number. Item 4 requires the filer to provide the information about an official foreign government document evidencing the filer's nationality or residence. The filer should write in the document number followed by the country of issuance. The filer may check off the type of document. If "other" is checked, the filer should write in the type of document. For example, an individual who is not a U.S. citizen would provide a passport number, the name of the country of issuance, and check off "passport."

Item 5. Enter the date of birth of the filer using the month, day, and year convention.

Items 6, 7 and 8. Enter the name of the filer. An organization should enter its name in the Last Name space.

Items 9, 10, 11, 12 and 13. Enter the address of the filer. An individual filer residing in the United States should enter the street address of filer's United States residence, not a post office box. An individual filer residing outside the United States should enter the filer's United States mailing address. If the filer has no U.S. mailing address the filer may provide a foreign address. An organization should enter its United States mailing address.

Item 14. If the filer has a financial interest in 25 or more foreign financial accounts, the filer should check the yes box, sign and date the report (Items 44, 45 and 46) and leave blank Part II (Continuation of Separate Accounts) or Part III (Joint Accounts) of the report. If the group of entities covered by a consolidated report has a financial interest in 25 or more foreign financial accounts, the reporting parent corporation need only complete Part V (for consolidated reporting) Items 34 through 42, for the identity information of the account owners, but need not complete the account information. Detailed information about each account, including all information called for on this report, must be recorded and retained for five years from June 30 of the year following the calendar year reported. Any person who reports 25 or more foreign financial accounts must provide all the information omitted from Part II, III or V as appropriate.

Part II

Item 15. Provide the maximum value of the account during the calendar year being reported. The maximum value of an account is the largest amount of currency or non-monetary assets that appear on any quarterly or more frequent account statement issued for the applicable year. If periodic account statements are not issued, the maximum account asset value is the largest amount of currency and non-monetary assets in the account at any time during the year. Convert foreign currency by using the official exchange rate at the end of the year. In valuing currency of a country that uses multiple

exchange rates, use the rate which would apply if the currency in the account were converted into United States dollars at the close of the calendar year. The value of stock, other securities, or other non-monetary assets in an account reported on TD F 90-22.1 is the fair market value at the end of the calendar year or, if withdrawn from the account, at the time of the withdrawal. For purposes of Item 15, if the filer had a financial interest in more than one account, each account is to be valued separately in accordance with the foregoing two paragraphs. If the filer had a financial interest in one or more but fewer than 25 accounts, and is unable to determine whether the maximum value of these accounts exceeded \$10,000 at any time during the year, complete Part II, III, or V for each of these accounts and enter "value unknown" in Item 15 for these accounts.

Item 16. Indicate the type of account. If "Other" is selected describe the account.

Item 17. Provide the name of the financial institution with which the account is held.

Item 18. Provide the account number which the financial institution uses to designate the account.

Item 19—23. Provide the complete mailing address of the financial institution where the account is located. If the foreign state or postal code is not known leave them blank.

Part III

Item 24. Enter the number of joint owners for the account. If the exact number is not known, provide an estimate. In determining the number of joint owners, the filer is not counted.

Items 25—33. Enter this identity information about the joint owner. If there is more than one joint owner, enter the identity information about the principal joint owner. The filer may leave blank items for which no information is available. A spouse having a joint financial interest in an account with the filing spouse should be included as a joint account owner in Part III of this report. The filer should write (spouse) on Line 26 after the last name of the joint spousal owner. If the only reportable accounts of the filer's spouse are those reported as joint accounts, the filer's spouse need not file a separate report. If the accounts are owned jointly by both spouses, the filer's spouse should also sign the report. See the instructions for Item 44. If the filer's spouse has a financial interest in other accounts that are not jointly owned with the filer or has signature or other authority over other accounts, the filer's spouse should file a separate report for all accounts including those owned jointly with the other spouse.

Part IV—No Financial Interest in Account

Items 34-42. You must provide the name, address, and identifying number of the owner of a foreign financial account over which you had signature or other authority but no

financial interest in the account. If there is more than one owner of the account over which you have authority, provide the information in Items 34-43 for the primary owner for which you have authority. If you complete the account information for more than one account of the same owner, you need identify the owner only once. Write "Same Owner" in Item 34 for the succeeding accounts of the same owner.

Item 43. Enter filer's title for the position which gives him authority over the account.

Part V—Consolidated Report for Corporate Parent & Subsidiary Corporations

A corporation which owns directly or indirectly more than a 50 percent interest in one or more other entities required to file this report will be permitted to file a consolidated report on TD F 90-22.1, on behalf of itself and such other entities. Check box "d" in Item 2 in Part I and complete Part V.

Items 34—42. You must provide the corporate name, identifying number and address of the owner of the foreign financial account as shown on the books of the financial institution.

If you complete the account information for more than one account of the same owner you need identify the owner only once. Write "Same Owner" in Item 34 for the succeeding accounts of the same owner.

Signatures

This report must be signed by the person named in Part I. If the report is being filed on behalf of a partnership, corporation, fiduciary or other legal entity, it must be signed by an authorized individual. Consolidated reports should be signed by an authorized official of the parent corporation. Enter the title of the individual signing for a legal entity, such as a corporation, which is shown as the filer. A spouse included as a joint owner, who elects not to file a separate report in accordance with the instructions in Part III, must also sign this report. See the instructions for Part III.

Enter the title of the individual signing for a legal entity, such as a corporation, which is shown as the filer. Leave "Filer's Title" blank if the filer is only reporting as an individual. An individual filing because of a financial interest in his individual accounts is filing as an individual. An individual filing because of signature or other authority over a foreign financial account is filing as an individual. If the filer only has signature authority over the account, he should enter his title in Part IV Item 43, Filer's Title with this Owner, to show his relationship to the account. Enter the actual date signed.

Exhibit E

TD F 90-22.1

(Rev. January 2012)

Department of the Treasury

**REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS**

OMB No. 1545-2038

1 This Report is for Calendar
Year Ended 12/31Do not use previous editions of
this form

Do NOT file with your Federal Tax Return

Amended ☐**Part I Filer Information**

2 Type of Filer

a ☐ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☐ Fiduciary or Other--Enter type _____

3 U.S. Taxpayer Identification Number

4 Foreign identification (Complete only if item 3 is not applicable.)

5 Individual's Date of Birth
MM/DD/YYYYIf filer has no U.S. Identification
Number complete item 4.a Type: ☐ Passport ☐ Other _____

b Number

c Country of Issue

6 Last Name or Organization Name

7 First Name

8 Middle Initial

9 Address (Number, Street, and Apt. or Suite No.)

10 City

11 State

12 Zip/Postal Code

13 Country

14 Does the filer have a financial interest in 25 or more financial accounts?

☐ Yes If "Yes" enter total number of accounts _____

(If "Yes" is checked, do not complete Part II or Part III, but retain records of this information)

☐ No**Part II Information on Financial Account(s) Owned Separately**

15 Maximum value of account during calendar year reported

16 Type of account a ☐ Bank b ☐ Securities c ☐ Other--Enter type below

17 Name of Financial Institution in which account is held

18 Account number or other designation

19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held

20 City

21 State, if known

22 Zip/Postal Code, if known

23 Country

Signature

44 Filer Signature

45 Filer Title, if not reporting a personal account

46 Date (MM/DD/YYYY)

File this form with: U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations 31 CFR 1010.350 (formerly 31 CFR 103.24). No report is required if the aggregate value of the accounts did not exceed \$10,000. **See Instructions For Definitions.**

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350 (formerly 31 CFR 103.24).

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350 (formerly 31 CFR 103.24). The Social Security number will be used as a means to identify the individual who files the report.

The estimated average burden associated with this collection of information is 75 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Internal Revenue Service, Bank Secrecy Act Policy, 5000 Ellin Road C-3-242, Lanham MD 20706.

Part II Continued—Information on Financial Account(s) Owned Separately

Form TD F 90-22.1

Page Number

____ of ____

Complete a Separate Block for Each Account Owned Separately

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for calendar year ____	3-4 Check appropriate Identification Number <input type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here:		6 Last Name or Organization Name	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held				
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held				
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held				
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held				
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held				
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held				
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held				
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held				
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country	

Form TD F 90-22.1 (Rev. 1-2012)