

PHILADELPHIA PA 19255-0725

In reply refer to:  
June 18, 2012 LTR 3653C 0

BODC; SB

NEW YORK NY

Taxpayer Identification Number:  
Tax Period: Dec. 31, 2010  
Form: 3520

Dear Taxpayer:

On Form 3520, you indicated that you were a U.S. owner of all or any portion of a foreign trust at some time during the tax year. Please complete Page 1, Lines 2a through 2g and send it to us with a copy of this letter.

You answered, "YES" to the question in Part II, Page 4, Line 22 of Form 3520. Therefore, you must complete Part II, Page 4, Line 23. Please complete the line on Form 3520 and send it to us with a copy of this letter.

Note: If you check the "Yes" box on Line 22, then you must attach a copy of Form 3520-A, Page 3, Foreign Grantor Trust Owner Statement, to the return. However, if you check the "No" box on Line 22, then you must attach a completed copy of Form 3520-A to the return.

Please provide the information requested within 30 days from the date of this letter. Mail it to the address shown in the letter heading. If no response is received, we will continue to process your information return and consider it to be in non-compliance with IRC section 6048(b).

If you have any questions, please call Customer Service at 267-941-1000 Mon-Fri between the hours of 6:00 a.m. and 11:00 p.m. EDT. This is not a toll-free number.

If you prefer, you may write to us at the address shown at the top of the first page of this letter, and include your telephone number with the hours we can reach you. Please keep a copy of this letter for your records.

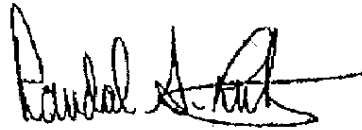
Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

June 18, 2012 LTR 3653C 0

NEW YORK NY

Sincerely yours,

A handwritten signature in black ink, appearing to read "Randal S. Lutz". The signature is stylized with a large initial "R" and a long horizontal stroke at the end.

Randal S. Lutz  
Program Manager

520

Enclosure(s);  
Copy of this letter  
Envelope  
Form 3520