

IMPORTANT NOTICE:

NEW IRS FORM FOR OVERSEAS TAXPAYERS

The Form 8938 (Statement of Specified Foreign Financial Assets) should be filed by taxpayers with specific types and amounts of foreign financial assets or foreign accounts. It is important for taxpayers to determine whether they are subject to this new requirement because the law imposes significant penalties for failing to comply.

Form 8938, the instructions, regulations implementing this new foreign asset report, and other information to help taxpayers determine if they are required to file Form 8938 is available on the web at:

<http://www.irs.gov/businesses/corporations/article/0,,id=236667,00.html> .