



SECKENDORF HASSON & REILLY, CPA'S LLC

Phone: [REDACTED]

Fax: [REDACTED]

June 26, 2014

JEFFREY EPSTEIN  
6100 RED HOOK QUARTER B3  
ST THOMAS, VI 00802  
VIRGIN ISLANDS

Dear Jeffrey,

Enclosed for your review:

Form 114

Report of Foreign Bank & Financial Accounts

Each tax return or form listed above should be filed in accordance with the enclosed filing instructions.

Please be sure to call if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Hasson', written over a horizontal line.

DAVID M. HASSON, CPA

EFTA01193775

**FORM TO FILE:**

FORM 114 - REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS

THE ABOVE TAX RETURN WILL BE ELECTRONICALLY FILED WITH FINCEN, DEPARTMENT OF THE TREASURY FINANCIAL CRIMES ENFORCEMENT NETWORK, UPON RECEIPT OF A SIGNED FORM 114A.

**PAYMENT:**

NO PAYMENT IS REQUIRED.

**TIMELY FILING:**

A FOREIGN BANK REPORTING FORM 114 MUST BE 'ACCEPTED' OR 'ACCEPTED WITH ERRORS' BY JUNE 30, 2014 FOR THE FINANCIAL CRIMES ENFORCEMENT NETWORK (FINCEN) TO CONSIDER IT TIMELY FILED. IF AN ORIGINAL FORM 114 IS E-FILED AFTER THE JUNE 30, 2014 DEADLINE, THE LATE FILING EXPLANATION PORTION OF THE FORM 114 MUST BE COMPLETED. FINCEN CAN LEVY PENALTIES WHEN THE ORIGINAL FOREIGN BANK REPORTING FORM 114 IS E-FILED AFTER THE DEADLINE.

IF THE FOREIGN BANK REPORTING FORM 114 IS REJECTED IT MUST BE RESUBMITTED AND ACCEPTED BY THE FINANCIAL CRIMES ENFORCEMENT NETWORK (FINCEN) BY JUNE 30, 2014. THE FINANCIAL CRIMES ENFORCEMENT NETWORK (FINCEN) DOES NOT ALLOW A PERFECTION PERIOD FOR CORRECTING REJECTED SUBMISSIONS. IF THE ORIGINAL FOREIGN BANK REPORTING FORM 114 E-FILING IS 'REJECTED' BY FINCEN AND THE SUBSEQUENT E-FILING OF THE ORIGINAL FORM 114 TAKES PLACE AFTER THE FILING DEADLINE, THE LATE FILING EXPLANATION PORTION OF THE FORM 114 MUST BE COMPLETED.

IF THE FOREIGN BANK REPORTING FORM 114 IS 'ACCEPTED WITH ERRORS' BY JUNE 30, 2014 DEADLINE, FINCEN WOULD LIKE TO SEE AN AMENDED FORM 114 E-FILED WITHIN 30 DAYS

Form 114a

Department of the Treasury  
Financial Crimes Enforcement  
Network (FinCEN)

October 2013

# Record of Authorization to Electronically File FBARs

(See instructions below for completion)

Do not send to FinCEN. Retain this form for your records.



## Part I Persons who have an obligation to file a Report of Foreign Bank and Financial Account(s)

1. Owner last name or entity's legal name EPSTEIN	2. Owner first name JEFFREY	3. Owner M. I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M. I.

I/we declare that I/we have provided information concerning 2 (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, 2013 to the preparer listed in Part II; that this information is to the best of my/our knowledge true, correct, and complete; that I/we authorize the preparer listed in Part II to complete and submit to the Financial Crimes Enforcement Network (FinCEN) a Report of Foreign Bank and Financial Accounts (FBAR) based on the information that I/we have provided; and that I/we authorize the preparer listed in Part II to receive information from FinCEN, answer inquiries and resolve issues relating to this submission. I/we acknowledge that, notwithstanding this declaration, it is my/our legal responsibility, not that of the preparer listed in Part II, to timely file an FBAR if required by law to do so.

7. Owner signature (Authorized representative if entity)	8. Date MM / DD / YYYY	9. Owner or entity TIN [REDACTED]	10. TIN type a <input type="checkbox"/> EIN b <input checked="" type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign
11. Spouse signature	12. Date MM / DD / YYYY	13. Spouse TIN	14. TIN type a <input type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign

## Part II Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.

15. Preparer last name CPA	16. Preparer first name DAVID	17. Preparer [REDACTED]	18. Preparer PTIN [REDACTED]
19. Address [REDACTED]	20. City [REDACTED]	21. State [REDACTED]	22. ZIP/postal code [REDACTED]
23. Country code	24. Preparer's (item 15) employer's (Entity) name SHR, CPA'S LLC	25. Employer EIN [REDACTED]	26. Preparer's signature

### Instructions for completing the FBAR Signature Authorization Record

This record may be completed by the individual or entity granting such authorization (Part I) OR the individual/entity authorized to perform such services. The completed record *must* be signed by the individual(s)/entity granting the authorization (Part I) and the individual/entity that will file the FBAR. The Preparer/filing entity must be registered with FinCEN BSA E-File system. (See <http://bsaeifiling.fincen.treas.gov/main.html> for registration).

Read and complete the account owner statement in Part I.

To authorize a third party to file the Foreign Bank and Financial Accounts Report (FBAR), the account owner should complete Part I, items 1 through 3 (as required), sign and date the document in Part I, Items 7/8 and complete items 9 and 10.

#### Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions)

If the account owner is filing an FBAR jointly with his/her spouse, the spouse must also complete Part I, items 4 through 6. The spouse must also sign and date the report in items 11/12, and complete items 13 and 14. A third party preparer may be one of the spouses of the jointly owned foreign account. In this case, both spouses must complete Part I of form 114a in its entirety. The third party preparer (spouse) that will file the FBAR on behalf of both spouses will complete Part II in its entirety (do not use such terms as *see above*, or *same as item number x*).

Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer or the preparer's employer if the preparer is an employee. Record the employer's information (if any) in items 24 and 25. If the preparer does not have a PTIN, leave item 18 blank. The third party preparer *must* sign in item 26 of Part II indicating that the FBAR will be filed as directed by the authorizing authority.

The person(s) listed in Part I, and the person listed in Part II as authorized to file on behalf of the person(s) listed in Part I, should retain copies of this record of authorization and the filing itself, both for a period of 5 years. See 31 CFR 1010.430(d).

**DO NOT SEND THIS RECORD TO FinCEN UNLESS REQUESTED TO DO SO.**

**FinCEN Form 114**

Department of the Treasury  
OMB no. 1506-0009

(Rev September 2013)

**REPORT OF FOREIGN BANK  
AND FINANCIAL ACCOUNTS**

Do NOT file with your Federal Tax Return

Do not use previous editions of this form

1 This report is for calendar year ended 12/31

**2013**

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

[REDACTED]

If filer has no U.S. Identification Number complete item 4

3a TIN type

SSN/ITIN

EIN

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

a Type:  Passport  Foreign TIN  Other \_\_\_\_\_

b Number \_\_\_\_\_ c Country of Issue \_\_\_\_\_

5 Individual's date of birth MM/DD/YYYY

1/20/1953

6 Last Name or Organization Name

EPSTEIN

7 First Name

JEFFREY

8 Middle Initial 8a Suffix

9 Mailing address (number, street, and apartment or suite number)

6100 RED HOOK QUARTER B3

10 City

ST THOMAS

11 State

12 ZIP/Postal Code

00802

13 Country

VI

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

Yes

Enter total number of accounts \_\_\_\_\_ Do not complete Part II or Part III, but maintain records of the information.

No

14b Does the filer have signature authority over but no financial interest in 25 or more financial accounts?

Yes

Enter total number of accounts \_\_\_\_\_ Complete Part IV, items 34 through 43 for each person on whose behalf the filer has signature authority.

No

**Part II Information on financial account(s) owned separately**

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)

15a Amount unknown

16 Type of account

a  Bank

b  Securities

c  Other — Enter type below \_\_\_\_\_

17 Name of Financial institution in which account is held

PART II INFORMATION WILL PRINT ON PAGE 2

18 Account number or other designation

19 Mailing address (number, street, or suite number) of financial institution in which account is held

20 City

21 State, if known

22 Foreign postal code, if known

23 Country

**Signature**

44a Check here  if this report is completed by a third party preparer and complete the third party preparer section.

44 Filer Signature

The report will be electronically signed when filed

45 Filer Title, if not reporting a personal account

46 Date (MM/DD/YYYY)

This date will auto-fill when the FBAR is electronically signed

**Third Party Preparer Use Only**

47 Preparer's last name

CPA

48 First name

DAVID

49 MI

50 Check  if self-employed

51 TIN

[REDACTED]

51a TIN type

PTIN

Foreign

52 Contact phone no.

[REDACTED]

52a Ext

[REDACTED]

53 Firm's name

SHR, CPA'S LLC

54 Firm's TIN

[REDACTED]

54a TIN type

EIN

Foreign

55 Mailing address (number, street, apartment or suite number)

[REDACTED]

56 City

[REDACTED]

57 State

[REDACTED]

58 ZIP/Postal Code

[REDACTED]

59 Country

US

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. 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 FinCEN Form 114 in accordance with 5 USC 552a (a) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350. 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, for failure to 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. 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 60 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 Financial Crimes Enforcement Network, Box 39, Vienna, VA 22183, Attn: Office of Regulatory Policy.

**Part II Information on financial account(s) owned separately**

FinCEN Form 114

**Complete a separate block for each account owned separately**

Page Number

Add an additional Part II page as many times as necessary in order to provide information on all accounts

2 of 2

1 Filing for calendar year  2013	3-4 Check appropriate identification number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign identification number Enter identification number here: [REDACTED]	6 Last name or organization name  EPSTEIN
--	--	---

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)  111,425.	15a Amount unknown <input type="checkbox"/>	16 Type of account a <input checked="" 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  
BNP PARIBAS

18 Account number or other designation [REDACTED]	19 Mailing address (number, street, or suite number) of financial institution in which account is held 16 BOULEVARD DES ITALIANS
--	---

20 City PARIS	21 State, if known	22 Foreign postal code, if known 75009	23 Country FR
------------------	--------------------	---	------------------

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)  76,651.	15a Amount unknown <input type="checkbox"/>	16 Type of account a <input checked="" 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  
BNP PARIBAS

18 Account number or other designation [REDACTED]	19 Mailing address (number, street, or suite number) of financial institution in which account is held 16 BOULEVARD DES ITALIANS
--	---

20 City PARIS	21 State, if known	22 Foreign postal code, if known 75009	23 Country FR
------------------	--------------------	---	------------------

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown <input type="checkbox"/>	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, or suite number) of financial institution in which account is held
--	--

20 City	21 State, if known	22 Foreign postal code, if known	23 Country
---------	--------------------	----------------------------------	------------

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown <input type="checkbox"/>	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, or suite number) of financial institution in which account is held
--	--

20 City	21 State, if known	22 Foreign postal code, if known	23 Country
---------	--------------------	----------------------------------	------------

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown <input type="checkbox"/>	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, or suite number) of financial institution in which account is held
--	--

20 City	21 State, if known	22 Foreign postal code, if known	23 Country
---------	--------------------	----------------------------------	------------

15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2)	15a Amount unknown <input type="checkbox"/>	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, or suite number) of financial institution in which account is held
--	--

20 City	21 State, if known	22 Foreign postal code, if known	23 Country
---------	--------------------	----------------------------------	------------