UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF FLORIDA MIAMI DIVISION

CASE NO. 13-22082-CIV-ALTONAGA/O'Sullivan

UNITED STATES OF AN	MERI	ICA.
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	Plaintiff,	
V.		
CARL	RL R. ZWERNER,	
	Defendant.	

VERDICT FORM AND SPECIAL INTEROGATORIES

1. WILLFUL FAILURE TO FILE FBAR FORMS

Has the United States established by a preponderance of the evidence that Carl Zwerner's failure to timely file FBAR forms for the following years was willful?

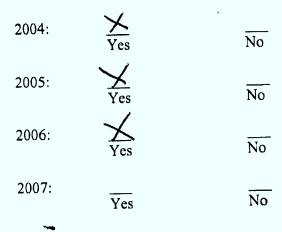
2004:	Yes	No
2005:	Yes	No
2006:	Yes	No
2007:	Yes	No

If you answer "yes" for any of those years, you should proceed to Interrogatory 2.

If you answer "no" for all of those years, then you have found that Mr. Zwerner is not liable for any of the penalties at issue in this case, and you need not answer the rest of these Interrogatories, but rather have your foreperson sign and date this form on page 2.

2. FBAR PENALTY AMOUNTS

Has the United States established by a preponderance of the evidence that the IRS's calculation of the assessed penalties for any of the years was equal to 50% or less of the balance of the account in question as of June 30 of the following year?



Please proceed to Interrogatory 3.

3. QUALIFICATION FOR 2009 OFFSHORE VOLUNTARY DISCLOSURE PROGRAM

Has Carl Zwerner established by a preponderance of the evidence that he qualified for the 2009 Offshore Voluntary Disclosure Program?

Yes No

SO SAY WE ALL.

Dated: 5/28/14