



Addendum: 2016 EA Exam Review Course Part I: Individual Taxation

Revision 1:

The text on Page 515 was corrected.

Page 515

The last paragraph on the page has been replaced with the following:

The due date of the FinCEN Form 114 is on or before June 30 of the succeeding year. The taxpayer cannot obtain an extension to prepare this return. U.S. persons filing FinCEN Form 114 must file electronically through FinCEN's BSA E-Filing System. This is not part of the taxpayer's federal income tax return.

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