

Stephen Woynar
14 Allée de la Cauvinière
78112 Fourqueux, France

January 2nd, 2011

Mr. Gerald Shields
IRS
Room 6129
1111 Constitution Avenue
NW Washington, DC 20244
U.S.A.

Dear Mr. Shields,

I have been informed by the Association of Americans Resident Overseas of Paris, France that the Internal Revenue Service is soliciting comments on the draft of Form 8938 as "part of its effort to reduce paperwork and respondents burden".

I wish to comment as follows:

- 1) Is there a real practical need for requesting the information on Form 8938 which appears to be already covered to a large extent in Form TD F 90-221 which is already filed by Americans filing tax returns from overseas?
- 2) I am also in favor of minimizing the burden of record-keeping and the collection of information on respondents.

I wish to thank you considering the above thoughts about Form 8938..

Sincerely yours,

A handwritten signature in black ink, appearing to read "Step Woynar", followed by a horizontal line.

Stephen Woynar