

**IMPORTANT  
PLEASE RESPOND IMMEDIATELY**

**EFILE SIGNATURE AUTHORIZATION FORM(S)**

**\*\*URGENT – NEW E-FILING RULE WITH MAJOR IMPACT\*\***

DUE TO MORE STRINGENT STATE REQUIREMENTS REGARDING E-FILED RETURNS, WE MUST RECEIVE YOUR E-FILE FORMS WITHIN THE NEXT 5 BUSINESS DAYS. IF NOT RECEIVED, YOUR E-FILING MAY BE DELAYED AND A HIGH LIKELIHOOD THAT WE WILL NEED YOU TO RE-SIGN AND DATE ONE OR MORE E-FILE FORMS.

PLEASE REVIEW YOUR TAX RETURN(S) IMMEDIATELY! YOUR TAX RETURN(S) CANNOT BE FILED BY US UNTIL WE RECEIVE THE ENCLOSED AUTHORIZATION FORM(S) FROM YOU AUTHORIZING US TO FILE THE ATTACHED FORMS!

**CURRENTLY, THE IRS WILL ACCEPT AN ELECTRONIC SIGNATURE FOR ALL  
FEDERAL E-FILE FORMS.**

**AS THE STATE/LOCAL RULES MAY VARY, MANUAL SIGNATURES ARE  
RECOMMENDED ON SUCH E-FILE AUTHORIZATION FORMS.**

**RETURN THE SIGNED AND DATED AUTHORIZATION FORM(S) VIA:**

- EMAIL: [BOCAEFIL@COHNREZNICK.COM](mailto:BOCAEFIL@COHNREZNICK.COM)
- SECURE UPLOAD VIA SHAREFILE WEB SOLUTION: CLICK [THIS LINK](#) TO ACCESS  
**USE OTHER RETURN OPTIONS IF UNABLE TO ACCESS SHAREFILE LINK**
- FAX: (561) 750-3236

**IF AN ELECTRONIC PAYMENT IS BEING MADE WITH THE RETURN(S)**, PLEASE NOTIFY YOUR BANKING INSTITUTION OF THE PENDING WITHDRAWAL AND ENSURE THAT YOU HAVE VERIFIED YOUR BANK ACCOUNT NUMBER AND WITHDRAWAL AMOUNTS WITH YOUR ENGAGEMENT TEAM.

WE APPRECIATE YOUR EFFORTS TO RETURN THE COMPLETED ENCLOSED FORM(S) AS SOON AS POSSIBLE.

THANK YOU,



COHNREZNICK LLP

**TAX RETURN FILING INSTRUCTIONS**  
REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS

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**PREPARED FOR:**

ITURAN USA INC.  
1700 NW 64TH STREET, SUITE 100  
FORT LAUDERDALE, FL 33309

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**PREPARED BY:**

COHNREZNICK LLP  
2401 NW BOCA RATON BLVD  
BOCA RATON, FL 33431-6632

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**FORM MUST BE FILED ON OR BEFORE:**

RETURN FORM(S) 114A TO US AS SOON AS POSSIBLE.

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**SPECIAL INSTRUCTIONS:**

FORM(S) 114 HAVE BEEN PREPARED FOR ELECTRONIC FILING. PLEASE SIGN, DATE, AND RETURN FORM(S) 114A TO OUR OFFICE. WE WILL THEN TRANSMIT YOUR REPORT(S) TO THE FINCEN.

Form 114a Department of the Treasury Financial Crimes Enforcement Network (FinCEN)  May 2015	<h2 style="margin: 0;">Record of Authorization to Electronically File FBARs</h2> <p style="margin: 5px 0;">(See instructions below for completion)</p> <p style="margin: 5px 0;"><u>Do not send to FinCEN. Retain this form for your records.</u></p> <p style="margin: 5px 0;">The form 114a may be digitally signed</p>	ITURANU20230001
<b>Part I</b> 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 <b>ITURAN USA INC.</b>	2. Owner first name	3. Owner M.I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M.I.
<p>I/we declare that I/we have provided information concerning <u>2</u> (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, <u>2023</u> 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.</p>		
7. Owner signature (Authorized representative if entity)	8. Date MM DD YYYY	9. Owner or entity TIN <b>113545909</b>
10. TIN type a <input checked="" type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign	<div style="background-color: orange; color: white; padding: 5px; transform: rotate(-15deg); display: inline-block;">SIGN &amp; DATE HERE</div>	
11. Spouse signature		
14. TIN type a <input type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign		
<b>Part II</b> Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.		
15. Preparer last name <b>KORENFELD CPA</b>	16. Preparer first name <b>ADAM</b>	17. Preparer M.I.
18. Preparer PTIN <b>P00443748</b>		
19. Address <b>2401 NW BOCA RATON BLVD</b>	20. City <b>BOCA RATON</b>	21. State <b>FL</b>
22. ZIP/postal code <b>334316632</b>		
23. Country code <b>US</b>	24. Preparer's (item 15) employer's (Entity) name <b>COHNREZNICK LLP</b>	25. Employer EIN <b>22-1478099</b>
26. Preparer's signature <b>COHNREZNICK LLP</b>		
<p style="text-align: center;"><b>Instructions for completing the FBAR Signature Authorization Record</b></p> <p>This record may be completed by the individual or entity granting such authorization (Part I) <u>OR</u> the individual/entity authorized to perform such services. The completed record <u>must</u> 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 <a href="http://bsaefiling.fincen.treas.gov/main.html">http://bsaefiling.fincen.treas.gov/main.html</a> for registration).</p> <p>Read and complete the account owner statement in Part I.</p> <p>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. Item 7 may be digitally signed.</p> <p><u>Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions)</u></p> <p>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, (item 11 may be digitally signed) 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 <i>see above</i>, or <i>same as item number x</i>).</p> <p>Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer <b>or</b> 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 <u>must</u> sign in item 26 (digital signature acceptable) of Part II indicating that the FBAR will be filed as directed by the authorizing authority.</p> <p>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).</p> <p style="text-align: center;"><b>DO NOT SEND THIS RECORD TO FinCEN UNLESS REQUESTED TO DO SO.</b></p>		