

***Offshore Voluntary Disclosures – Optional Format***

*If taxpayer has domestic issues only, please have them contact their local Criminal Investigation office for a traditional voluntary disclosure.*

**<DATE>**

**Internal Revenue Service  
Criminal Investigation  
ATTN: Voluntary Disclosure Coordinator  
<[CITY Field Office](#)>  
<Address>  
<CITY, ST ZIP CODE>**

**Re: Taxpayer Name  
Tax Identification Number  
Taxpayer Date of Birth  
Taxpayer Address**

**Dear Voluntary Disclosure Coordinator:**

To assist in a timely determination of my acceptance into the Voluntary Disclosure Program, (*for Voluntary Disclosures involving offshore accounts or assets*) I have addressed *all* of the following items:

- Please include your:
  - Complete name:
  - Social Security Number:
  - DOB:
  - Address:
  - Passport Number (and Country):
  - Current Occupation
  
- Taxpayer Representative and his/her contact information.
  
- Explain the source of the funds.

- Disclose if you or any related entities are currently under audit or criminal investigation by the Internal Revenue Service or any other law enforcement authority.
  - Has the IRS notified you that it intends to commence an examination or investigation? **Yes No**
  - Are you under criminal investigation by any law enforcement authority? **Yes No**
  - If yes, please explain.
  
- Do you believe that the IRS has obtained information concerning your tax liability? **Yes No**
  - If yes, please specify.
  
- Please check the box to estimate the annual range of the highest aggregate *value* of your offshore accounts/assets.

**Highest Aggregate**

<b>Account/Asset Value</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
\$0 to \$100,000						
\$100,000 to \$1,000,000						
\$1,000,000 to \$2,500,000						
\$2,500,000 to \$10,000,000						
Greater than \$10,000,000						
Greater than \$100,000,000						

- Please check the box to estimate the potential total unreported *income* from the offshore account(s) during each disclosure period. If known, please enter exact amounts/assets.

**Estimated Total**

<b>Unreported Income</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
\$0 to \$100,000						
\$100,000 to \$1,000,000						
\$1,000,000 to \$2,500,000						
\$2,500,000 to \$10,000,000						
Greater than \$10,000,000						

- For accounts or assets where you have control or are a beneficial owner of the account or asset, list any and all financial institutions and the country where the institution is located. For accounts, please also list the dates the accounts were opened and/or closed. Provide your point of contact at each financial institution.
- Explain the purpose for establishing the offshore account or assets. For example: Holocaust Compensation or Restitution; inherited account; account established prior to World War II, etc.; if tax non-compliance – please explain.
- List each person or entity affiliated with the account, their formal structure (i.e., if a corporation, foundation, or trust), and the nature of their relationship to the account (i.e. owner, power of attorney, parent entity of corporate account holder, etc.).
- Explain all face to face meetings, and any other communications you had regarding the accounts or assets with the financial institution(s). Also include face to face meetings or communications regarding the accounts or assets with independent advisors/investment managers not from the financial institution(s) where the funds are held. Provide the names, locations and dates of these meetings and/or communications.

**To be included with all letters:**

By signing this document, I certify that I am willing to continue to cooperate with the Internal Revenue Service, including in assessing my income tax liabilities and making good faith arrangements to pay all taxes, interest, and penalties associated with this voluntary disclosure.

Under penalties of perjury, I declare that I have examined this document and accompanying statements, and to the best of my knowledge and belief, they are true, correct, and complete.

\_\_\_\_\_  
Signature of Taxpayer

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

**IRS reserves the right to make further contacts with the taxpayer to clarify his/her submission.**