

**Offshore Voluntary Disclosures**  
(Please print or type your answers)  
(All answers and attachments must be in English)

If taxpayer has domestic issues only, please apply for a domestic voluntary disclosure.

If you filed jointly at any point during the past eight years, your spouse should also apply for the OVDP by answering the questions below.

**Date:**

**Internal Revenue Service  
Voluntary Disclosure Coordinator  
1-D04-100  
2970 Market Street  
Philadelphia, PA 19104**

**Re: Taxpayer Name  
Tax Identification Number  
Taxpayer Date of Birth  
Taxpayer Address  
Bank Name(s)  
Name on Bank Account  
Bank Account Number(s)**

**Dear Voluntary Disclosure Coordinator:**

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

1. Please include:
- |   | <u><b>Taxpayer</b></u> | <u><b>Spouse</b></u> |
|---|------------------------|----------------------|
| <input type="radio"/> Complete name:          |                        |                      |
| <input type="radio"/> Social Security Number: |                        |                      |
| <input type="radio"/> Date of Birth:          |                        |                      |
| <input type="radio"/> Address:                |                        |                      |
| <input type="radio"/> Phone Number:           |                        |                      |
| <input type="radio"/> Passport Number(s):     |                        |                      |
| <input type="radio"/> Passport Country(ies):  |                        |                      |
| <input type="radio"/> Current Occupation:     |                        |                      |

2. Taxpayer Representative and his/her contact information (please attach Form 2848 if a Power of Attorney will be representing you. Also, estates must include a court document or Form 56 verifying who is authorized to sign the Form 2848).

3. Type of Voluntary Disclosure

Offshore Only       Offshore and Domestic

4. How did you learn about the Offshore Voluntary Disclosure Program?

5. Identify and explain the source of the funds.

U.S. Wages  U.S. Business Income  Gift/Inheritance

Foreign Wages  Foreign Business Income  Illegal Source

Other

Explanation:

6. Have any of the offshore accounts you are disclosing been identified by the IRS as ineligible for this program?

Taxpayer  Yes  No

Spouse  Yes  No

7. Has anyone, including a foreign government or a foreign financial institution advised you that your offshore account records, which are the subject of this voluntary disclosure, were susceptible to being turned over to the US Government pursuant to an official request?

Taxpayer  Yes  No

Spouse  Yes  No

o If yes, did you or anyone on your behalf submit documents in opposition?

Taxpayer  Yes  No

Spouse  Yes  No

- If yes, were copies of those documents provided to the Attorney General of the United States as required by 18 USC § 3506?

Taxpayer  Yes  No

Spouse  Yes  No

8. 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, your spouse or any related entities that it intends to commence an examination or investigation?

Taxpayer  Yes  No

Spouse  Yes  No

Related Entities  Yes  No

- Are you, your spouse or any related entities under criminal investigation by any local, state, federal or foreign law enforcement authority?

Taxpayer  Yes  No

Spouse  Yes  No

Related Entities  Yes  No

If yes, please explain.

9. Please check the box to estimate the annual range of the highest aggregate *value* of your offshore accounts.

Highest Aggregate Account/Asset Value	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year
\$0 to \$100,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$100,000 to \$1,000,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$1,000,000 to \$2,500,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$2,500,000 to \$10,000,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$10,000,000 to \$100,000,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Greater than \$100,000,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please list all of your accounts below.

10. Please check the box to estimate the range of potential total unreported *income* from the offshore account(s) during each disclosure period.

<b>Estimated Total Unreported Income</b>	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year
\$0 to \$100,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$100,000 to \$1,000,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$1,000,000 to \$2,500,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$2,500,000 to \$10,000,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Greater than \$10,000,000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please list all of your accounts for which there is unreported below.

For each foreign financial account of which you have control or are a beneficial owner, complete the attached form entitled "Attachment to Offshore Voluntary Disclosures Letter." Please ensure all pages of the attachment include your name, the last four digits of your taxpayer identification number, the name of the foreign financial institution, and the account number for which you are responding.

**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, all attachments, and accompanying statements, and to the best of my knowledge and belief, they are true, correct, and complete.

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

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Taxpayer's Spouse

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

\_\_\_\_\_  
Date

**Signature must be original (must be mailed), preferably in blue ink. Photocopied, facsimile, or electronic signatures are not acceptable. The power of attorney may not sign the voluntary disclosure letter on behalf of the taxpayers.**

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