

Offshore Voluntary Disclosures

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
Philadelphia Lead Development Center
600 Arch Street, Room 6406
Philadelphia, PA 19106**

**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:
 - 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.

- 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.

**CONSENT TO EXTEND THE TIME TO
ASSESS CIVIL PENALTIES PROVIDED BY
31 U.S.C. § 5321 FOR FBAR VIOLATIONS**

WHEREAS, the parties to this agreement desire to extend the time during which the penalties provided by 31 U.S.C. 5321 may be assessed and collected,

WHEREAS, the parties to this agreement are aware that they have the right to refuse to sign this consent,

(name and taxpayer identification number)

United States person, of _____
(address)

and the Commissioner of the Internal Revenue Service, hereby agree and consent to the following:

(1) For violations with respect to the requirement, established under 31 U.S.C. 5314, for a United States person to report having a financial interest in or signature authority, or other authority, over a financial account during the calendar years 2004 and 2005 that was maintained with a financial institution located in a foreign country, the amount of any penalty provided by 31 U.S.C. 5321 may be assessed at any time on or before December 31, 2012.

(2) This consent does not reduce, waive, or extend any period of limitation under 26 U.S.C. 6501 for assessing or collecting tax. This consent also does not supersede or amend any other agreement between the United States person and the Internal Revenue Service.

<u>Date</u>	<u>Signature of the United States Person</u>
_____	_____
<u>Date</u>	<u>Signature of Authorized Representative</u>
_____	_____
<u>Date</u>	<u>Signature of the Commissioner's Delegate</u>
_____	_____

	Title

Form 872 (Rev. October 2009)	Department of the Treasury-Internal Revenue Service Consent to Extend the Time to Assess Tax	In reply refer to: TIN
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(Name(s))

taxpayer(s) of _____

(Address)

and the Commissioner of Internal Revenue consent and agree to the following:

(1) The amount of any Federal _____ income _____ tax due on any return(s) made by or
 (Kind of tax)

for the above taxpayer(s) for the period(s) ended December 31, 2003; December 31, 2004; December 31, 2005;
December 31, 2006; December 31, 2007; and December 31, 2008

may be assessed at any time on or before December 31, 2012. However, if
 (Expiration date)

a notice of deficiency in tax or a notice of final partnership administrative adjustment for any such period(s) is sent to the taxpayer(s) on or before that date, then the time for assessing the tax will be further extended as provided by the Internal Revenue Code.

(2) The taxpayer(s) may file a claim for credit or refund and the Service may credit or refund the tax within 6 months after this agreement ends, except with respect to the items in paragraph (4).

(3) Paragraph (4) applies only to any taxpayer who holds an interest, **either directly or indirectly**, in any partnership subject to subchapter C of chapter 63 of the Internal Revenue Code.

(4) Without otherwise limiting the applicability of this agreement, this agreement also extends the period of limitations for assessing any tax (including additions to tax and interest) attributable to any partnership items (see section 6231 (a)(3)), affected items (see section 6231(a)(5)), computational adjustments (see section 6231(a)(6)), and partnership items converted to nonpartnership items (see section 6231(b)). This agreement extends the period for filing a petition for adjustment under section 6228(b) but only if a timely request for administrative adjustment is filed under section 6227. For partnership items which have converted to nonpartnership items, this agreement extends the period for filing a suit for refund or credit under section 6532, but only if a timely claim for refund is filed for such items.

(5) This Form contains the entire terms of the consent to extend the Time to Assess Tax. There are no representations, promises, or agreements between the parties except those found or referenced on this Form.

With respect to the returns listed in paragraph (1) above, if the three-year period for assessing tax, under Internal Revenue Code section 6501(a), ended prior to the date of this consent, then this consent serves to extend the time to assess tax under any other provision of section 6501 for which the period of time to assess tax has not ended as of the date of this consent.

This consent does not serve to shorten the statutory period of time to assess tax for any return.

Your Rights as a Taxpayer

You have the right to refuse to extend the period of limitations or limit this extension to a mutually agreed-upon issue(s) or mutually agreed-upon period of time. **Publication 1035, Extending the Tax Assessment Period**, provides a more detailed explanation of your rights and the consequences of the choices you may make. If you have not already received a Publication 1035, the publication can be obtained, free of charge, from the IRS official who requested that you sign this consent or from the IRS' web site at www.irs.gov or by calling toll free at 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled.

TIN

Period Ending

December 31, 2003; December 31, 2004; December 31, 2005;

December 31, 2006; December 31, 2007; and December 31, 2008

Expiration Date

December 31, 2012

SIGNING THIS CONSENT WILL NOT DEPRIVE THE TAXPAYER(S) OF ANY APPEAL RIGHTS TO WHICH THEY WOULD OTHERWISE BE ENTITLED.

YOUR SIGNATURE HERE →

I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B). (Date signed)

SPOUSE'S SIGNATURE →

I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B). (Date signed)

TAXPAYER'S REPRESENTATIVE

SIGN HERE →

I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B). In addition, the taxpayer(s) has been made aware of these rights. (Date signed)

If this document is signed by a taxpayer's representative, the Form 2848 must state that the acts authorized by the power of attorney include representation for the purposes of Subchapter C of Chapter 63 of the Internal Revenue Code in order to cover items in paragraph (4).

CORPORATE NAME →

CORPORATE OFFICER(S) SIGN HERE



(Title) (Date signed)

(Title) (Date signed)

I (we) am aware that I (we) have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B).

INTERNAL REVENUE SERVICE SIGNATURE AND TITLE

(Division Executive Name - see instructions)

(Division Executive Title - see instructions)

BY

(Authorized Official Signature and Title - see instructions)

(Date signed)

Instructions

If this consent is for:

- Income tax, self-employment tax, or FICA tax on tips and is made of any year (s) for which a joint return was filed, both husband and wife must sign the original and copy of this form unless one, acting under a power of attorney, signs as agent for the other. The signatures must match the names as they appear on the front of this form.
- Gift tax and the donor and the donor's spouse elected to have gifts to third persons considered as made one-half by each, both husband and wife must sign the original and copy of this form unless one, acting under a power of attorney, signs as agent for the other. The signatures must match the names as they appear on the front of this form.
- Chapter 41, 42, or 43 taxes involving a partnership or is for a partnership return, only one authorized partner need sign.
- Chapter 42 taxes, a separate Form 872 should be completed for each potential disqualified person, entity, or foundation manager that may be involved in a taxable transaction during the related tax year. See Revenue Ruling 75-391, 1975-2C.B 446.

If you are an attorney or agent of the taxpayer(s), you may sign the consent provided the action is specifically authorized by a power of attorney. If the power of attorney was not previously filed, you must include it with this form.

If you are acting as a fiduciary (such as executor, administrator, trustee, etc.) and you sign this consent, attach Form 56, Notice Concerning Fiduciary Relationship, unless it was previously filed.

If the taxpayer is a corporation, sign this consent with the corporate name followed by the signature and title of the officer(s) authorized to sign.

Instructions for Internal Revenue Service Employees

Complete the Division Executive's name and title depending upon your division:

- Small Business and Self-Employed Division = Area Director; Director, Examination; Director, Specialty Programs; Director, Compliance Services, etc.
- Wage and Investment Division = Area Director; Director, Field Compliance Services.
- Large and Mid-Size Business Division = Director, Field Operations for your industry.
- Tax Exempt and Government Entities Division = Director, Exempt Organizations; Director, Employee Plans; Director, Federal, State and Local Governments; Director, Indian Tribal Governments; Director, Tax Exempt Bonds.
- Appeals = Chief, Appeals.

The appropriate authorized official within your division must sign and date the signature and title line.