

Form **14457**  
(July 2014)

Department of the Treasury—Internal Revenue Service  
**Offshore Voluntary Disclosure Letter**

OMB Number  
1545-2241

If taxpayer has domestic issues **only**, please have them apply for a traditional voluntary disclosure.

Submit Form 14457 to: Internal Revenue Service  
Voluntary Disclosure Coordinator  
1-D04-100  
2970 Market Street  
Philadelphia, PA 19104

To assist in a timely determination of acceptance into the Voluntary Disclosure Program (for Voluntary Disclosures involving offshore accounts), the Taxpayer must address **all** of the following items. All answers and attachments must be in English.

**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		
1a. Name Taxpayer	1b. Taxpayer Identification Number Taxpayer	1c. Date of Birth Taxpayer
Spouse	Spouse	Spouse
1d. Address Taxpayer	1e. Telephone number Taxpayer	
Spouse	Spouse	
1f. Passport Number(s) Taxpayer	1g. Country(ies) Taxpayer	1h. Current Occupation Taxpayer
Spouse	Spouse	Spouse
1i. Bank Name(s) Taxpayer	1j. Name on Bank Account Taxpayer	1k. Bank Account Number(s) Taxpayer
Spouse	Spouse	Spouse

**Note:** Estates must include a court document or Form 56 verifying who is authorized to sign the Form 2848.

2a. Taxpayer Representative	2b. Phone Number
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2c. Address of Taxpayer Representative

3. Type of Voluntary Disclosure  Offshore Only  Offshore and Domestic

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

5. Identify the Source of Funds

- U.S. Wages       U.S. Business Income       Gift/Inheritance       Foreign Wages  
 Foreign Business Income       Illegal Source       Other

a. 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 U.S. Government pursuant to an official request?

- Taxpayer  Yes    No  
 Spouse  Yes    No

a. If "Yes," did you or anyone on your behalf submit documents in opposition?

- Taxpayer  Yes    No  
 Spouse  Yes    No

b. 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 currently under audit or criminal investigation by the Internal Revenue Service or any other law enforcement authority?

a. 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

b. Are you, your spouse or any related entities under criminal investigation by any law enforcement authority?

Taxpayer  Yes  No  
 Spouse  Yes  No  
 Related entities  Yes  No

c. If "Yes," please explain.

9. Do you believe that the IRS has obtained information concerning your tax liability?  Yes  No

If "Yes," please specify.

10. 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								
\$100,000 to \$1,000,000								
\$1,000,000 to \$2,500,000								
\$2,500,000 to \$10,000,000								
\$10,000,000 to \$100,000,000								
Greater than \$100,000,000								

a. Please list all of your accounts

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

Estimated Total Unreported Income	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year
\$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								

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

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For each foreign financial account of which you have control or are a beneficial owner, complete the attached Form 14454, Attachment to Offshore Voluntary Disclosure 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 Forms 14457:**

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.

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Signature of Taxpayer

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Print Name

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Date

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Signature of Taxpayer's Spouse

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Print Name

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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.**

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### Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this foreign account or asset statement to carry out the Internal Revenue laws of the United States. Our authority to ask for information is sections 6001, 6109, 7801, 7803 and the regulations thereunder. This information will be used to determine and collect the correct amount of tax under the terms of the offshore voluntary disclosure program. You are not required to apply for participation in the offshore voluntary disclosure program. If you choose to apply, however, you are required to provide all the information requested on the foreign account or asset statement.

You are not required to provide the information requested on a document that is subject to the Paperwork Reduction Act unless the document displays a valid OMB control number. Books or records relating to a document or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. Section 6103, however, allows or requires the Internal Revenue Service to disclose or give this information to others as described in the Internal Revenue Code. For example, we may disclose this information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide this information may delay or prevent processing your application. Providing false information may subject you to penalties.

The time needed to complete and submit the foreign account or asset statement will vary depending on individual circumstances. The estimated average time is: 2 hour.

If you have comments concerning the accuracy of this time estimate or suggestions for making the foreign account or asset statement simpler, we would be happy to hear from you. Comments should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224.