

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	

For items 1f through 1k, attach additional sheets, if necessary.

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
-----------------------------	------------------

2c. Address of Taxpayer Representative

2d. Email 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. 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

7. 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," explain.

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

If "Yes," specify.

9. During the disclosure period, have you taken a position that you were a bona fide resident of a U.S. territory Yes No

(e.g., American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, or the U.S. Virgin Islands) or did you file an income tax return with a U.S. territory?

If "Yes," list the territory and tax years.

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 (attach additional sheets, if necessary)

