



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
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MEMORANDUM FOR DIVISION COMMISSIONERS
CHIEF, CRIMINAL INVESTIGATION

FROM: Kirsten B. Wielobob /s/ Kirsten B. Wielobob
Deputy Commissioner for Services and Enforcement

SUBJECT: Updated Voluntary Disclosure Practice

This memorandum addresses the process for all voluntary disclosures (domestic and offshore) following the closing of the Offshore Voluntary Disclosure Program (2014 OVDP) on September 28, 2018.

Background and Overview of Updated Procedures

The 2014 OVDP began as a modified version of the OVDP launched in 2012, which followed voluntary disclosure programs offered in 2011 and 2009. These programs were designed for taxpayers with exposure to potential criminal liability or substantial civil penalties due to a willful failure to report foreign financial assets and pay all tax due in respect of those assets. They provided taxpayers with such exposure potential protection from criminal liability and terms for resolving their civil tax and penalty obligations. Taxpayers with unfiled returns or unreported income who had no exposure to criminal liability or substantial civil penalties due to willful noncompliance could come into compliance using the Streamlined Filing Compliance Procedures (SFCP), the delinquent FBAR submission procedures, or the delinquent international information return submission procedures. Although they could be discontinued at any time, these other programs are still available.

Voluntary disclosure is a long-standing practice of the IRS to provide taxpayers with criminal exposure a means to come into compliance with the law and potentially avoid criminal prosecution. See I.R.M. 9.5.11.9. This memorandum updates that voluntary disclosure practice. Taxpayers who did not commit any tax or tax related crimes and do not need the voluntary disclosure practice to seek protection from potential criminal prosecution can continue to correct past mistakes using the procedures mentioned

above or by filing an amended or past due tax return. When these returns are examined, examiners will follow existing law and guidance governing audits of the issues.

Procedures in this memo will be effective for all voluntary disclosures received after the closing of the 2014 OVDP on September 28, 2018. All offshore voluntary disclosures conforming to the requirements of "Closing the 2014 Offshore Voluntary Disclosure Program Frequently Asked Questions and Answers" FAQ 3 received or postmarked by September 28, 2018 will be handled under the procedures of the 2014 OVDP. For all other voluntary disclosures (non-offshore) received on or before September 28, 2018, the Service has the discretion to apply the procedures outlined in this memorandum. The objective of the voluntary disclosure practice is to provide taxpayers concerned that their conduct is willful or fraudulent, and that may rise to the level of tax and tax-related criminal acts, with a means to come into compliance with the law and potentially avoid criminal prosecution.

Proper penalty consideration is important in these cases. A timely voluntary disclosure may mitigate exposure to civil penalties. Civil penalty mitigation occurs by focusing on a specific disclosure period and the application of examiner discretion based on all relevant facts and circumstances including prompt and full cooperation (see IRM 9.5.11.9.4) during the civil examination of a voluntary disclosure. Managers must ensure that penalties are applied consistently, fully developed, and documented in all cases.

The terms outlined in this memorandum are only applicable to taxpayers that make timely voluntary disclosures and who fully cooperate with the Service.

Criminal Investigation Procedures

Criminal Investigation (CI) will screen all voluntary disclosure requests whether domestic, offshore, or other to determine if a taxpayer is eligible to make a voluntary disclosure. To accomplish this, CI will require all taxpayers wishing to make a voluntary disclosure to submit a preclearance request on a forthcoming revision of Form 14457. IRM 9.5.11.9 will continue to serve as the basis for determining taxpayer eligibility.

Taxpayers must request preclearance from CI via fax or mail.

Fax: (267) - 466-1115

Or

Mail: IRS Criminal Investigation
Attn.: Voluntary Disclosure Coordinator
2970 Market St.
1-D04-100
Philadelphia, PA 19104

For all cases where CI grants preclearance, taxpayers must then promptly submit to CI all required voluntary disclosure documents using a forthcoming revision of Form 14457. This form will require information related to taxpayer noncompliance, including a narrative providing the facts and circumstances, assets, entities, related parties and any professional advisors involved in the noncompliance. Once CI has received and preliminarily accepted the taxpayer's voluntary disclosure, CI will notify the taxpayer of preliminary acceptance by letter and simultaneously forward the voluntary disclosure letter and attachments to the LB&I Austin unit for case preparation before examination. CI will not process tax returns or payments.

Civil Processing

Once the LB&I Austin unit receives information from CI, LB&I will route the case as appropriate. The IRS will not require taxpayers to provide additional documents to the LB&I Austin unit. If a taxpayer or representative wishes to make a payment prior to case assignment with an examiner, payments may be remitted to the LB&I Austin unit. The LB&I Austin unit will establish the most recent tax year covered by the voluntary disclosure for examination. Then, the LB&I Austin unit will forward cases for case building and field assignment to the appropriate Business Operating Division and Exam function for civil examination. Civil examiners receiving the disclosure will establish any additional controls necessary on IRS systems.

Case Development

All voluntary disclosures handled by examination will follow standard examination procedures. Examiners must develop cases, use appropriate information gathering tools, and determine proper tax liabilities and applicable penalties. Under the voluntary disclosure practice, taxpayers are required to promptly and fully cooperate during civil examinations. In general, the Service expects that voluntary disclosures will be resolved by agreement with full payment of all taxes, interest, and penalties for the disclosure period. In the event a taxpayer fails to cooperate with the civil examination, the examiner may request that CI revoke preliminary acceptance. See I.R.M. 9.5.11.9.4 (discussing cooperation).

Civil Resolution Framework

For all voluntary disclosures received after September 28, 2018, the Service will apply the civil resolution framework outlined below. At the Service's discretion, this civil resolution framework may extend to non-offshore voluntary disclosures that have not been resolved but were received on or before September 28, 2018.

Examiners are authorized to resolve tax and tax related noncompliance of taxpayers who make voluntary disclosures in the following manner:

- a) In general, voluntary disclosures will include a six-year disclosure period. The disclosure period will require examinations of the most recent six tax years. Disclosure and examination periods may vary as described below:
 - i. In voluntary disclosures not resolved by agreement, the examiner has discretion to expand the scope to include the full duration of the noncompliance and may assert maximum penalties under the law with the approval of management.
 - ii. In cases where noncompliance involves fewer than the most recent six tax years, the voluntary disclosure must correct noncompliance for all tax periods involved.
 - iii. With the IRS' review and consent, cooperative taxpayers may be allowed to expand the disclosure period. Taxpayers may wish to include additional tax years in the disclosure period for various reasons (e.g., correcting tax issues with other governments that require additional tax periods, correcting tax issues before a sale or acquisition of an entity, correcting tax issues relating to unreported taxable gifts in prior tax periods).
- b) Taxpayers must submit all required returns and reports for the disclosure period.
- c) Examiners will determine applicable taxes, interest, and penalties under existing law and procedures. Penalties will be asserted as follows:
 - i. Except as set forth below, the civil penalty under I.R.C. § 6663 for fraud or the civil penalty under I.R.C. § 6651(f) for the fraudulent failure to file income tax returns will apply to the one tax year with the highest tax liability. For purposes of this memorandum, both penalties are referred to as the civil fraud penalty.
 - ii. In limited circumstances, examiners may apply the civil fraud penalty to more than one year in the six-year scope (up to all six years) based on the facts and circumstances of the case, for example, if there is no agreement as to the tax liability.
 - iii. Examiners may apply the civil fraud penalty beyond six years if the taxpayer fails to cooperate and resolve the examination by agreement.

- iv. Willful FBAR penalties will be asserted in accordance with existing IRS penalty guidelines under IRM 4.26.16 and 4.26.17.
 - v. A taxpayer is not precluded from requesting the imposition of accuracy related penalties under I.R.C. § 6662 instead of civil fraud penalties or non-willful FBAR penalties instead of willful penalties. Given the objective of the voluntary disclosure practice, granting requests for the imposition of lesser penalties is expected to be exceptional. Where the facts and the law support the assertion of a civil fraud or willful FBAR penalty, a taxpayer must present convincing evidence to justify why the civil fraud penalty should not be imposed.
 - vi. Penalties for the failure to file information returns will not be automatically imposed. Examiner discretion will take into account the application of other penalties (such as civil fraud penalty and willful FBAR penalty) and resolve the examination by agreement.
 - vii. Penalties relating to excise taxes, employment taxes, estate and gift tax, etc. will be handled based upon the facts and circumstances with examiners coordinating with appropriate subject matter experts.
 - viii. Taxpayers retain the right to request an appeal with the Office of Appeals.
- d) The Service will provide procedures for civil examiners to request revocation of preliminary acceptance when taxpayers fail to cooperate with civil disposition of cases.
- e) All impacted IRM sections will be updated within two years of the date of this memorandum.

If you have any questions about this memorandum, please contact Scott Roberts, Team Manager at the LB&I Austin unit at (737) 800-7616 or Christine Stone, LB&I WIIC IPN Technical Specialist at (781) 876-1186.

cc: IRS.gov

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***1 9.5.11.9 - Voluntary Disclosure Practice (12-02-2009)**

(1) It is currently the practice of the IRS that a voluntary disclosure will be considered along with all other factors in the investigation in determining whether criminal prosecution will be recommended. This voluntary disclosure practice creates no substantive or procedural rights for taxpayers as it is simply a matter of internal IRS practice, provided solely for guidance to IRS personnel. Taxpayers cannot rely on the fact that other similarly situated taxpayers may not have been recommended for criminal prosecution.

(2) A voluntary disclosure will not automatically guarantee immunity from prosecution; however, a voluntary disclosure may result in prosecution not being recommended. This practice does not apply to taxpayers with **illegal source income**.

(3) A voluntary disclosure occurs when the communication is truthful, timely, complete, and when:

(a.) A taxpayer shows a willingness to cooperate (and does in fact cooperate) with the IRS in determining his/her correct tax liability.

(b.) The taxpayer makes good faith arrangements with the IRS to pay in full, the tax, interest, and any penalties determined by the IRS to be applicable.

(4) A disclosure is timely if it is received before:

(a.) The IRS has initiated a civil examination or criminal investigation of the taxpayer, or has notified the taxpayer that it intends to commence such an examination or investigation.

(b.) The IRS has received information from a third party (e.g., informant, other governmental agency, or the media) alerting the IRS to the specific taxpayer's noncompliance.

(c.) The IRS has initiated a civil examination or criminal investigation which is directly related to the specific liability of the taxpayer.

(d.) The IRS has acquired information directly related to the specific liability of the taxpayer from a criminal enforcement action (e.g., search warrant, grand jury subpoena).

(5) Special agents are encouraged to consult his/her Criminal Tax (CT) Counsel attorney on voluntary disclosure issues.

(6) Examples of voluntary disclosures include:

(a.) A letter from an attorney which encloses amended returns from a client which are complete and accurate (reporting legal source income omitted from the original returns), which offers to pay the tax, interest, and any penalties determined by the IRS to be applicable in full and which meets the timeliness standard set forth above. This is a voluntary disclosure because all of the elements set forth in (3) above, have been met.

(b.) A disclosure made by a taxpayer of omitted income facilitated through a barter exchange after the IRS has announced that it has begun a civil compliance project targeting barter exchanges but before it has commenced an examination or investigation of the taxpayer or notified the taxpayer of its intention to do so. In addition, the taxpayer files complete and accurate amended returns and makes arrangements with the IRS to pay in full, the tax, interest, and any penalties determined by the IRS to be applicable. This is a voluntary disclosure because the civil compliance project involving barter exchanges does not yet directly relate to the specific liability of the taxpayer and because all of the elements set forth in (3), above have been met.

*2 (c.) A disclosure made by a taxpayer of omitted income facilitated through a widely promoted scheme that is the subject of an IRS civil compliance project. Although the IRS already obtained information which might lead to an examination of the taxpayer, it not yet commenced any such examination or investigation or notified the taxpayer of its intent to do so. In addition, the taxpayer files complete and accurate returns and makes arrangements with the IRS to pay in full, the tax, interest, and any penalties determined by the IRS to be applicable. This is a voluntary disclosure because the civil compliance project involving the scheme does not yet directly relate to the specific liability of the taxpayer and because all of the elements set forth in (3), above have been met.

(d.) A disclosure made by an individual who has not filed tax returns after the individual has received a notice stating that the IRS has no record of receiving a return for a particular year and inquiring into whether the taxpayer filed a return for that year. The individual files complete and accurate returns and makes arrangements with the IRS to pay, in full, the tax, interest, and any penalties determined by the IRS to be applicable. This is a voluntary disclosure because the IRS has not yet commenced an examination or investigation of the taxpayer or notified the taxpayer of its intent to do so and because all of the elements set forth in (3), above have been met.

(7) Examples of what are not voluntary disclosures include:

(a.) A letter from an attorney stating his/her client, who wishes to remain anonymous, wants to resolve his/her tax liability. This is not a voluntary disclosure until the identity of the taxpayer is disclosed and all of the elements of (3) above have been met.

(b.) A disclosure made by a taxpayer who is under grand jury investigation. This is not a voluntary disclosure because the taxpayer is already under criminal investigation. The conclusion would be the same whether or not the taxpayer knew of the grand jury investigation.

(c.) A disclosure made by a taxpayer, who is not currently under examination or investigation, of omitted gross receipts from a partnership, whose partner is already under investigation for omitted income that was skimmed from the partnership. This is not a voluntary disclosure because the IRS has already initiated an investigation which is directly related to the specific liability of this taxpayer. The conclusion would be the same whether or not the taxpayer knew of the ongoing investigation.

(d.) A disclosure made by a taxpayer, who is not currently under examination or investigation, of omitted constructive dividends received from a corporation which is currently under examination. This is not a voluntary disclosure because the IRS has already initiated an examination which is directly related to the specific liability of this taxpayer. The conclusion would be the same whether or not the taxpayer knew of the ongoing examination.

*3 (e.) A disclosure made by a taxpayer after an employee has contacted the IRS regarding the taxpayer's double set of books. This is not a voluntary disclosure even if no examination or investigation has commenced because the IRS has already been informed by the third party of the specific taxpayer's noncompliance. The conclusion would be the same whether or not the taxpayer knew of the informant's contact with the IRS.

(8) Pattern Letter 2527(P), is a letter that may be used to respond to a situation where a taxpayer's representative forwards a letter with payment from an anonymous taxpayer. See Document Manager for Pattern Letter 2527(P).

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9.5.11.9 - Voluntary Disclosure Practice

***1 9.5.11.9.1 - Voluntary Disclosure Protocols (12-02-2009)**

(1) All voluntary disclosures must meet the requirements contained in subsection 9.5.11.9. The voluntary disclosure practice does not specify any particular format for voluntary disclosure communications so long as these requirements are met. The taxpayer or his/her representative may provide information either verbally or in writing.

(2) Whether or not a communication is a voluntary disclosure can only be determined by examining the facts and circumstances of each investigation. When responding to inquiries, employees will refrain from offering opinions or discussing hypothetical investigations with anonymous taxpayers or his/her representatives.

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***1** 9.5.11.9.2 - All Employees (12-02-2009)

- (1) In responding to inquiries concerning the IRS voluntary disclosure practices, all IRS employees will refer to subsection 9.5.11.9.
- (2) Employees will provide the taxpayer with his/her title, name, employee ID number and telephone number.
- (3) Employees may provide taxpayers with a copy of the voluntary disclosure practice (see subsection 9.5.11.9).
- (4) If the taxpayer requests further information they will be referred to the CI field office covering the geographic area where the taxpayer resides.

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***1 9.5.11.9.3 - Designated Criminal Investigation Employees (12-02-2009)**

(1) The SAC should ensure that special agents handling voluntary disclosures are thoroughly familiar with the voluntary disclosure practice (see subsection 9.5.11.9).

(2) Whether a communication is a voluntary disclosure can only be determined by examining the facts and circumstances of each investigation.

(3) Upon being assigned to evaluate the voluntary disclosure, the special agent is required to number a voluntary disclosure within CIMIS. The special agent is no longer required to number a PI within CIMIS (see IRM Chapter 9.9, Criminal Investigation Management Investigation System). The purpose of numbering voluntary disclosures in CIMIS is to assist in discouraging the practices of ineligible taxpayer(s) and/or taxpayer(s) who are attempting to take advantage of the IRS system by “shopping” field offices to obtain more favorable treatment regarding his/her disclosure. In addition, numbering voluntary disclosures will assist CI in tracking voluntary disclosure applications and results.

(4) The special agent needs to query all applicable databases during the evaluation process of the voluntary disclosure matter including a national query for criminal investigations and voluntary disclosures within the CIMIS database. It should be noted that when numbering a voluntary disclosure within CIMIS the system does not cross check the investigations within CIMIS to determine if there is a current criminal investigation ongoing.

Note:A voluntary disclosure within CIMIS is to be numbered for each voluntary disclosure assignment. If a voluntary disclosure is evaluated/completed and a subsequent request is received regarding the same subject, a new voluntary disclosure should be numbered within CIMIS. All direct investigative time on voluntary disclosures will be captured as legal income.

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***1 9.5.11.9.4 - Responding to Taxpayer Inquiries (12-02-2009)**

- (1) Special agents will provide the taxpayer and/or his/her representative with his/her title, name, employee ID number (not badge or commission number) and telephone number.
- (2) In addition to providing general information about the voluntary disclosure practice, special agents may discuss scenarios with taxpayers or his/her representatives to potentially ascertain if certain fact patterns might meet voluntary disclosure practice criteria. However, taxpayer representatives must file a valid power of attorney before discussing the specifics of his/her taxpayer's investigation.
- (3) Special agents may provide taxpayers with a copy of the voluntary disclosure practice (see subsection 9.5.11.9).
- (4) Special agents may discuss the voluntary disclosure practice and what constitutes a timely disclosure. Special agents should cite the timeliness criteria contained in the IRM and refer to the specific examples provided.
- (5) Special agents will inform all taxpayers that the voluntary disclosure practice **does not apply to taxpayers with illegal source income**.
- (6) Special agents should emphasize a voluntary disclosure only occurs when the communication is truthful, timely, complete, and when:
 - (a.) The taxpayer shows a willingness to cooperate (and does in fact cooperate) with the IRS in determining his/her correct tax liability.
 - (b.) The taxpayer makes good faith arrangements with the IRS to pay in full, the tax, interest, and any penalties determined by the IRS to be applicable.
- (7) Special agents will inform the taxpayer that a voluntary disclosure will not automatically guarantee immunity from prosecution. However, a voluntary disclosure may result in prosecution not being recommended.
- (8) Special agents will inform the taxpayers or his/her representative that a subsequent determination that the taxpayer has not fully cooperated or provided materially false information may result in the matter being referred for criminal investigation and/or the imposition of civil sanctions.

(9) Special agents should ensure all taxpayers are provided with the name of a contact person and call back number.

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***1 9.5.11.9.5 - Disqualifying Factors (12-02-2009)**

(1) If a taxpayer expresses an interest in making a voluntary disclosure, he/she must be asked the following questions to determine if potential disqualifying factors exist:

- (a.) Are you currently the subject of a criminal investigation or civil examination? (If yes, specify)
- (b.) Has the IRS notified you that it intends to commence an examination or investigation? (If yes, specify)
- (c.) Are you under investigation by any law enforcement agency? (If yes, specify)
- (d.) Is the source of any of your income from illegal activity? (The IRS voluntary disclosure practice **does not apply to taxpayers with illegal source income.**) (If yes, specify)
- (e.) Do you have any reason to believe that the IRS has obtained information concerning your tax liability? (If yes, specify.)

Note: If the taxpayer responds yes to any of the above questions, the facts and circumstances of each investigation must be clarified to determine if it is a disqualifying factor.

(2) If there are no disqualifying factors the taxpayer may make a voluntary disclosure.

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***1 9.5.11.9.6 - Voluntary Disclosure Communications (11-01-2011)**

(1) Field offices may adopt local procedure that facilitate voluntary disclosure communications. To assess a voluntary disclosure, it is best to meet with the taxpayer and/or his/her representative. It is desirable that the SAC, ASAC or SSA chair this meeting. Other attendees might include representatives from the other operating divisions, CT Counsel, and/or any other interested parties.

(2) The following taxpayer identifying information should be considered in ascertaining the completeness of the disclosure communication:

(a.) Taxpayer identifying information (including spouse) · name(s) · social security number(s) · address(es)

(3) If a business entity is involved provide the business name, address, and employer identification number, if available.

(4) Provide information on the tax periods:

(a.) Type(s) of return(s) (Form 1040, 1120, 941 etc.)

(b.) Type of tax(es) involved (income, employment, excise, etc.)

(5) The communication must include a brief description of all omitted income, the tax scheme used by the taxpayer, and a dollar estimate of the total taxes owed.

(6) A statement must be made by the taxpayer (either verbally or in writing) that he/she is willing to cooperate with the IRS in determining the correct tax liability and make good faith arrangements to pay in full, the tax, interest, and any penalties determined by the IRS to be applicable in full. **This is critical.**

(7) The taxpayer can prepare amended returns for submission with his/her voluntary disclosure communication or wait to submit amended returns until after CI evaluates his/her communication and makes a recommendation to SB/SE Planning and Special Programs (PSP) Area Manager or Large Business and International (LB & I) Offshore Identification Unit Manager (POIU).

(8) To better assess timeliness, the taxpayer should be asked to provide the reason(s) why they are making this disclosure.

(9) Additional information may be required to assess the completeness, timeliness and truthfulness of the taxpayer's communication.

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***1 9.5.11.9.7 - Evaluating the Disclosure (12-02-2009)**

(1) Special agents will evaluate disclosures to determine if the information provided is truthful and complete, and shall make a recommendation to the SAC, as to whether or not the taxpayer has met all voluntary disclosure practice criteria.

(2) The evaluation should be completed as expeditiously as possible, ideally within 10 working days or less from the date the complete voluntary disclosure communication from the taxpayer has been received. The SAC should be apprised if an evaluation cannot be completed within 30 days.

(3) As part of the evaluation process special agents will query the following databases:

(a.) The Criminal Investigation Management Information System (CIMIS)

(b.) Integrated Data Retrieval System (IDRS)

(c.) The Currency and Banking Retrieval System (CBRS) Database

(d.) The National Crime Information Center Database (NCIC)

Note:The special agent needs to query all applicable databases during the evaluation process of the voluntary disclosure matter including a national query for criminal investigations within the CIMIS database as noted above. It should be noted that when numbering a voluntary disclosure within CIMIS the system does not cross check the investigations within CIMIS to determine if there is a current criminal investigation ongoing.

(4) If the indices checks (or any other evaluative steps) disclose potentially disqualifying information the taxpayer should be contacted and offered an opportunity to provide an explanation.

(5) If a satisfactory explanation cannot be provided, this may constitute a disqualifying factor.

(6) If the indices checks disclose no disqualifying information, the voluntary disclosure will be referred to the SAC, with a recommendation that the matter be forwarded to SB/SE or LB & I Offshore Identification Unit.

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***1** 9.5.11.9.8 - Transmitting the Voluntary Disclosure to

SB/SE or LB & I Offshore Identification Unit (11-01-2011)

(1) If the SAC concurs with the special agent's recommendation that the voluntary disclosure(s) meets all IRS criteria, a transmittal memorandum will be forwarded to PSP or POIU for further action. A list of all PSP or POIU offices can be found on SB/SE's PSP Web page. See Document Manager for the Voluntary Disclosure Transmittal Memorandum.

(2) Planning and Special Programs or POIU will contact the taxpayer regarding further action in the voluntary disclosure process, a copy of the transmittal memorandum **will not** be sent to the taxpayer and/or his/her representative.

(3) All relevant information received by CI regarding a voluntary disclosure will accompany the transmittal memorandum. The transmittal memorandum will be sent to PSP (or other designated operating unit).

Note: "Restricted for Law Enforcement Use Only" indicates checks or information will not be transmitted to PSP or POIU. This information will be maintained in the CI investigation file.

(4) If PSP later determines that the taxpayer has not cooperated fully or provided materially false information the matter will be referred back to CI for further evaluation and possible criminal investigation via the fraud referral process.

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***1 9.5.11.9.9 - Negative Evaluations (12-02-2009)**

(1) If the SAC determines that a disclosure **does not meet** all IRS voluntary disclosure criteria, a letter will be sent to the taxpayer informing them of the reason(s) he/she is ineligible to participate in the IRS's voluntary disclosure practice. It is not necessary to cite specific reasons for the rejection if it would compromise an ongoing investigative matter.

(2) Criminal Investigation will evaluate the criminal potential of all negative evaluations. Therefore, the assigned special agent should initiate a PI number within CIMIS. This PI number is a separate number from the voluntary disclosure number. If the matter is not acceptable for investigation, it will be forwarded to PSP for whatever action they deem appropriate.

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***1 9.5.11.9.10 - Record Keeping (12-02-2009)**

(1) The SAC will maintain a complete copy of accepted and rejected voluntary disclosures.

Note:A voluntary disclosure within CIMIS is to be numbered for each voluntary disclosure assignment. This will assist CI in tracking voluntary disclosure applications and results. This will also discourage taxpayers from “shopping” offices for favorable treatment.

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