

## **Offshore Voluntary Disclosure Program Quick Start Guide**

Offshore Voluntary Disclosure Program (VDP) cases are mandatory, priority work and must be started immediately.

Your role is to: (1) certify the accuracy of the taxpayer's voluntary disclosure as reflected on the delinquent or amended returns; (2) assess the additional tax and accuracy-related or delinquency penalty in all years covered by the voluntary disclosure; and (3) assess in tax year 2009 a miscellaneous offshore penalty equal to 25% (12 ½% or 5%) of the highest aggregate balance in the undisclosed offshore accounts during the years covered by the voluntary disclosure. You may ask questions and request documents to fulfill this role. However, because these are not examinations, normal examination guidelines required for audits do not apply.

### **Follow these steps to jumpstart your case:**

1. **UPDATE** the E-trak VDP database with your name, group number and any information contained in the case file, i.e. POA identity, "CI's 3-pager" data, bank information, etc. If you do not have access to E-trak VDP database, follow the instructions posted on the Voluntary Disclosure SharePoint site to request access via an online 5081.
2. **ACCESS** the Voluntary Disclosure SharePoint site at <http://wsep.ds.irsnet.gov/sites/co/dcse/sbse/specialty/io/liechtenstein/UBS>. for resources and links needed to process and close VDP cases.
3. **CALL** the taxpayer or POA. Appointment letters are not required.
4. **REQUEST** any missing information needed for certification. (Financial Account balances below \$500,000 did not require statements sent to Austin.)
5. **CONTROL** statutes of limitation. You are responsible for statute control for all years assigned to you. Research IDRS and determine the statute of limitation for each year. You **MUST** solicit an unrestricted Form 872 for any imminent statute. See IRM 25.6.22 for guidance.
6. **ESTABLISH** cases on AIMS. Either 2009 or 2010 is on AIMS when you receive the case. You must establish AIMS control for all years covered by the voluntary disclosure. Use Project Code 1008 for all years covered under the voluntary disclosure, including previous or subsequent tax years you establish on AIMS.

Technical Advisors, whose names and phone numbers are posted on the Voluntary Disclosure SharePoint, are available to help you during all stages of this certification process. Do not hesitate to call them if you have any questions.