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IRS Releases Training Documents on Offshore Voluntary Disclosure Program

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LOS ANGELES (DECEMBER 2, 2014)
BY MICHAEL COHN

A Los Angeles tax attorney has received more than 6,500 pages from the Internal Revenue Service on the agency's Offshore Voluntary Disclosure Program and how it trains its agents.



Dennis Brager

The Brager Tax Law Group asked for the IRS documents through a Freedom of Information Act request in April filed on behalf of its blog, TaxProblemAttorneyBlog.com. The Brager Tax Law Group received a CD six months later in response to the request. Out of 7,092 pages that were deemed to be responsive to the request, the IRS sent more than 6,500 pages but withheld the rest.

The documents were posted last month on the **Brager website**. The requested documents included material used in training IRS personnel in the Offshore Voluntary Disclosure Program, determining program penalties and instructing IRS employees about the program.

PARTNER INSIGHTS WHAT'S THIS?

The purpose of the OVDP is for individuals who have failed to file an FBAR (Foreign Bank and Financial Accounts Report) form with the IRS, or didn't report income from offshore activities to disclose their errors and to avoid criminal tax prosecution. The OVDP's current penalty is 27.5 percent, but there are other alternatives available to certain taxpayers that may provide

additional relief.

"The OVDP is a complicated program with myriad, and sometimes conflicting, rules," Brager Tax Law Group founder Dennis Brager said in a statement. "The interpretation of those rules is left in the hands of individual revenue agents whose decisions are reviewed not by the courts, but mysterious 'technical advisors' whose identities the IRS keeps secret, and with whom tax attorneys and their clients are not permitted to communicate directly. We are hoping that these materials will help shed some light on how decisions are being made."

The files arrived on a password-protected CD with no specific organizational structure.

"We are still making our way through this vast repository of documents, but unfortunately the response appears to be incomplete, and many documents have been redacted," said Brager. "It may be necessary to file suit to obtain

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