

**Determining Disclosure Period for 2012 OVDI - FAQ#9
(Scope Years)**

Determine Date of the OVDI submission. This would be the received date stamped on the "CI 3- pager" TP Disclosure letter. If no date stamp, look to the CI pre-clearance checksheet for date the Disclosure letter was received.

Determine the last tax year that was due at the date of submission. If the last year was on extension until 10/15 then use the date filed or 10/15 whichever is earlier. Include this year and the 7 prior tax years for a total of 8 years.**

Did the TP use the correct scope years?

Yes

Complete the certification

No

Correct scope was 2003-2010* but TP provided 2004-2011

Request 2003- 1040 and 1040X and include in scope years and HAB.** Include 2011 on the 906 but not in the HAB computation.

Correct Scope was 2004-2011* but TP provided 2003-2010

Request 2011- 1040 and 1040X and include in scope years and HAB.** Include 2003 on 906 but not in HAB calculation.

If the TP doesn't provide information for 2003 or does not agree with 9 years on the 906, Discuss the case with your TA.

* The sliding scope in the 2012 OVDI program could determine the correct scope to be 2005-2012 or 2006-2013 or later years, if applicable.

** Once the scope is determined, any compliant years will be excluded.

Accuracy Penalties will apply to the 9th year if included into the RAR & 906.