

Note: Use Part I of this form to make a preclearance request to determine whether you are eligible to use the Voluntary Disclosure Practice. Only submit Part I of this form for preclearance. If you receive preclearance, proceed with submitting Part II to request preliminary acceptance. Submitting the information requested in Part I of this form does not guarantee acceptance. **All answers and attachments must be in English.**

Mailing Address: Internal Revenue Service
Attn.: Voluntary Disclosure Coordinator
2970 Market Street
1-D04-100
Philadelphia, PA 19104

Fax Number: 267-466-1115

Part I - Preclearance Request (Mail or FAX Part I Only to Above)

1. Person submitting disclosure <i>(check box that applies)</i>			
<input type="checkbox"/> Individual(s)		<input type="checkbox"/> Partnership	
<input type="checkbox"/> Trust		<input type="checkbox"/> Corporation	
<input type="checkbox"/> Executor			
2. Disclosure special features <i>(check all that apply)</i>			
<input type="checkbox"/> Domestic Issues		<input type="checkbox"/> Estate & Gift Issues	
<input type="checkbox"/> Offshore Issues		<input type="checkbox"/> Virtual Currency Issues	
<input type="checkbox"/> Other Issues <i>(briefly describe)</i> _____		<input type="checkbox"/> Employment Tax Issues	
3. Disclosure period (years) _____			
4a. Taxpayer name		b. Identification number (SSN/ITIN/EIN)	c. Date of birth
d. Telephone number		e. Number, street, and room or suite number	
f. City or town	g. State or province	h. ZIP/Foreign postal code	i. Country
j. Occupation		k. Passport information <i>(list all passport numbers and countries)</i>	
5a. Spouse name <i>(if joint disclosure)</i>		b. Identification number (SSN/ITIN)	c. Date of birth
d. Telephone number		e. Number, street, and room or suite number <i>(complete 5d through 5i if different than 4d through 4i)</i>	
f. City or town	g. State or province	h. ZIP/Foreign postal code	i. Country
j. Occupation		k. Passport information <i>(list all passport numbers and countries)</i>	
6a Representative's name <i>(attach Form 2848, if applicable)</i>		<input type="checkbox"/> Check if no representative	b. Telephone number
c. FAX number		d. Number, street, and room or suite number	
e. City or town	f. State or province	g. ZIP/Foreign postal code	h. Country

7. Schedule of entities

- List ALL entities (*corporations, partnerships, etc.*) for which you are in any way related to the noncompliance during the disclosure period.
- List ALL entities you owned or controlled or were the beneficial owner of, either directly or indirectly.
- The listings must cover the entire disclosure period as outlined in the [Updated Voluntary Disclosure Practice Memorandum](#) dated November 20, 2018.
- Click "Add Entity" button below for additional entities.

Entity 1

Entity name (*including all DBAs and pseudonyms*)

<input type="checkbox"/> Dissolved entity	Is this entity making a Voluntary Disclosure			<input type="checkbox"/> Yes	<input type="checkbox"/> No
Identification number		Country of incorporation			
Ownership interest (<i>List all individuals/entities and their respective percentage of ownership</i>)				Years in operation	
Telephone number		Number, street, and room or suite number			
City or town		State or province	ZIP/Foreign postal code	Country	

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

If "Yes," specify

9. Disclose if you, your spouse or any related entities are currently under audit or criminal investigation by the Internal Revenue Service or any other law enforcement authority and if any income is sourced from an illegal activity

	Taxpayer		Spouse			Related Entities		
	Yes	No	Yes	No	N/A	Yes	No	N/A
a. Has the IRS notified you, your spouse or any related entities that it intends to commence an examination or criminal investigation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Are you, your spouse or any related entities under criminal investigation by the Internal Revenue Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Are you, your spouse or any related entities under criminal investigation by any law enforcement authority	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Do you, your spouse or any related entities have income sourced from an illegal activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If "Yes" to any, explain

10. Schedule of financial accounts

- List ALL domestic and foreign noncompliant financial accounts you owned or controlled or were the beneficial owner of, either directly or indirectly.
 - The listings must cover the entire disclosure period as outlined in the [Updated Voluntary Disclosure Practice Memorandum](#) dated November 20, 2018.
 - This includes opened and closed accounts which held unreported funds during the disclosure period.
 - This includes accounts held through entities you owned or controlled or were the beneficial owner of, either directly or indirectly. **Note:** The entities will be further identified in Part II of this application. Account holders must match the disclosing taxpayer(s) from lines 4 and 5, or an entity named on line 7.
- Click "Add Financial Account" button below for additional financial institutions.

Financial Institution 1

Financial institution name (complete bank legal name, including all suffixes (e.g., Inc., A.G., S.A., etc.), DBAs and pseudonyms)

Telephone number	Number, street, and room or suite number		
City or town	State or province	ZIP/Foreign postal code	Country
Account Number	Date Opened	Date Closed	Account Holder(s)

Important:

- CI will provide a case control number that is required to submit Part II.
- Only submit Part II and attachments after preclearance is received.
- Do not send returns and/or remit payments with this form. No returns or payments will be accepted by IRS-Criminal Investigation.
- Complete all fields. If you cannot complete a field, attach a statement explaining why.
- After CI notifies you that preliminary acceptance has been granted, wait for contact from an IRS examiner who will request additional documents.

Part II - Voluntary Disclosure (Mail to Address on Page 1)

1. Case control number (required from preclearance approval)		<input type="checkbox"/> Inability to Pay in Full (Note: The burden is on the taxpayer to establish inability to pay.)
Taxpayer name	Identification number	Telephone number
Spouse name (if joint disclosure)	Identification number	Telephone number
Representative's name (attach Form 2848, if applicable)	<input type="checkbox"/> Check if no representative	Telephone number

2. Identify the source of funds (check all that apply and explain below)

U.S. source Foreign source Gift/Inheritance Virtual Currency Other

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

If "Yes," list the territory and tax years

4. Provide estimated total annual **unreported income** during the disclosure period (for fields 4 and 5, input all amounts in U.S. Dollars using year-end exchange rates AND provide the most recent 6 years unless the noncompliance was for a shorter period)

Tax year	Unreported income	Tax year	Unreported income	Tax year	Unreported income
Tax year	Unreported income	Tax year	Unreported income	Tax year	Unreported income

5. Provide estimated annual range of the highest aggregate value of your offshore holdings (**Offshore Issues Only**)

Tax year	Highest aggregate account/Asset value	Tax year	Highest aggregate account/Asset value
Tax year	Highest aggregate account/Asset value	Tax year	Highest aggregate account/Asset value
Tax year	Highest aggregate account/Asset value	Tax year	Highest aggregate account/Asset value

6. Offshore issues only (check appropriate boxes)

	Taxpayer		Spouse	
	Yes	No	Yes	No
a. 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. If 6a is "Yes," did you or anyone on your behalf submit, or caused to be submitted, a pleading or other document to a court or other authority in a foreign country in opposition to an official request for evidence	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. If 6b is "Yes," were copies of those documents provided to the Attorney General of the United States as required by 18 USC §3506	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7. Narrative (For additional information on how to complete this section, refer to attached instructions.)

a. Taxpayer personal and professional background

b. Professional Advisors. Identify all individuals who aided in your willful noncompliance. (See instructions for more guidance)

Advisor 1

Name			
Title		Company/Firm name	
Telephone number		Number, street, and room or suite number	
City or town		State or province	ZIP/Foreign postal code
Country	Website		E-mail

Describe services provided and whether you fully disclosed your noncompliance. Explain the role, if any they had in your noncompliance

c. Non-compliance narrative (*The Noncompliance narrative must include a thorough discussion of all Title 26 and Title 31 willful failures to report income, pay tax, and submit all required information returns and reports. Explain the roles the professional advisor(s) named above had in your noncompliance. The field below will automatically expand to accommodate your narrative.*)

By signing this document, I certify that I am willing to continue to cooperate with the Internal Revenue Service, including in assessing my income tax liabilities and making good faith arrangements to pay all taxes, interest, and penalties associated with this voluntary disclosure.

Under penalties of perjury, I declare that I have examined this document and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete.

Signature of taxpayer	Name (<i>print/type</i>)	Date
Signature of taxpayer's spouse	Name (<i>print/type</i>)	Date

Signature must be original (must be mailed), preferably in blue ink. Photocopied, facsimile, or electronic signatures are not acceptable. The power of attorney may not sign the voluntary disclosure letter on behalf of the taxpayers.

IRS reserves the right to make further contacts with the taxpayer to clarify his/her submission.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this foreign account or asset statement to carry out the Internal Revenue laws of the United States. Our authority to ask for information is sections 6001, 6109, 7801, 7803 and the regulations thereunder. This information will be used to determine and collect the correct amount of tax under the terms of the offshore voluntary disclosure program. You are not required to apply for participation in the offshore voluntary disclosure program. However, if you choose to apply you are required to provide all the information requested on the offshore voluntary disclosure letter.

You are not required to provide the information requested on a document that is subject to the Paperwork Reduction Act unless the document displays a valid OMB control number. Books or records relating to a document or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. Section 6103, however, allows or requires the Internal Revenue Service to disclose or give this information to others as described in the Internal Revenue Code. For example, we may disclose this information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide this information may delay or prevent processing your application. Providing false information may subject you to penalties.

The time needed to complete and submit the foreign account or asset statement will vary depending on individual circumstances. The estimated average time is: 2 hour.

If you have comments concerning the accuracy of this time estimate or suggestions for making the foreign account or asset statement simpler, we would be happy to hear from you. Comments should be sent to the Internal Revenue Service, Attn: IRS Reports Clearance Officer, SE:W:CAR:MP:T:T:SP, Washington, DC 20224.

Instructions for Form 14457, Voluntary Disclosure Practice Preclearance Request and Application

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 14457, and its instructions, as well as additional guidance related to the IRS Criminal Investigation's Voluntary Disclosure Practice, go to <https://www.irs.gov/vdp>.

What's New

Revised Form 14457. The Service revised and retitled Form 14457, Voluntary Disclosure Practice Preclearance Request and Application. Form 14457 is required for all IRS Criminal Investigation Voluntary Disclosure Practice preclearance requests and applications; it is submitted by the applicant in two parts. Part I is the preclearance request and does not require a signature. Part II is the voluntary disclosure application, it is submitted after the applicant receives preclearance from IRS Criminal Investigation. Part II requires a signature.

Note: *The 2014 Offshore Voluntary Disclosure Program (OVDP) closed on September 28, 2018*

Always ensure that you are using the latest version of Form 14457.

IRS Criminal Investigation (IRS-CI) Voluntary Disclosure Practice

What is the IRS-CI Voluntary Disclosure Practice? It is a long-standing practice of IRS-CI that provides taxpayers with criminal exposure a means to come into tax compliance with the law and potentially avoid criminal prosecution. A voluntary disclosure will not automatically guarantee immunity from prosecution. A voluntary disclosure will be considered along with all other facts and circumstances in determining whether criminal prosecution will be recommended.

Objective. The IRS-CI Voluntary Disclosure Practice provides taxpayers whose conduct involved willful tax or tax-related noncompliance with a means to come into compliance with the tax law and avoid potential criminal prosecution.

Procedural Updates. Internal Revenue Manual (IRM) section 9.5.11.9 explains in broad terms the IRS-CI Voluntary Disclosure Practice offered by the IRS. Interim Guidance Memo (IGM) LB&I-09-1118-014 (published November 20, 2018) updated IRM 9.5.11.9. The IGM addresses changes for all voluntary disclosures, domestic and offshore, following the closing of the 2014 Offshore Voluntary Disclosure Program (2014 OVDP).

As an overview, the updates made by the IGM include:

- The IRS-CI Voluntary Disclosure Practice is now centralized.
- Taxpayers must provide all pertinent information using the latest version of Form 14457.
- Preclearance by IRS-CI is mandatory.
- To request preclearance, a taxpayer must submit Part 1 of Form 14457.
- Taxpayers will be required to provide a narrative statement of facts detailing their willful conduct in Part II of Form 14457.
- Voluntary disclosures will generally cover a six-year disclosure period.
- Except in exceptional circumstances, a civil fraud penalty will apply to at least one year of all voluntary disclosures. See *What to Expect if your Voluntary Disclosure Application is Accepted* for more details.

Effective Date. These procedures apply to all voluntary disclosures made after September 28, 2018.

General Instructions

Purpose of Form

Note: Generally, the IRS will apply these procedures to all domestic voluntary disclosures received prior to September 28, 2018, currently under examination.

Form 14457 is used by taxpayers to apply to the IRS-CI Voluntary Disclosure Practice.

Who **Should** Make a Voluntary Disclosure

You should consider applying for the IRS-CI Voluntary Disclosure Practice if you engaged in willful noncompliance that exposes you to criminal liability for tax and tax-related crimes, you meet the eligibility requirements (discussed next), and you wish to come into tax compliance and avoid potential criminal prosecution. The IRS-CI Voluntary Disclosure Practice is available to individuals (U.S. Citizens, Green Card Holders, Non-Resident Aliens, Expatriates, etc.) and business entities (Corporations, Partnerships, LLCs, Trusts, Estates).

A voluntary disclosure will not automatically guarantee immunity from prosecution. A voluntary disclosure will be considered along with all other facts and circumstances in determining whether criminal prosecution will be recommended for tax and tax related crimes covering the disclosure period.

Who **Should Not** Make a Voluntary Disclosure

You should not use the IRS-CI Voluntary Disclosure Practice if the source of the unreported income is from any illegal source. You should not use the IRS-CI Voluntary Disclosure Practice if you did not commit any acts that rise to the level of tax or tax-related crimes. The purpose of the IRS-CI Voluntary Disclosure Practice is to provide protection from potential criminal tax and tax-related prosecution. You can correct less serious non-compliance by filing amended or past due tax returns. If your less serious noncompliance involves unreported offshore income or delinquent international information returns, see “Other Compliance Options” later in this section.

Eligibility

Voluntary Disclosure Requirements. A voluntary disclosure requires you to be truthful, timely, and complete in your disclosure. It also requires you to:

1. Cooperate with the IRS in determining your tax liability and compliance reporting requirements,
2. Cooperate with the IRS in investigating any professional enablers who aided in the noncompliance,
3. Submit all required returns, information returns, and reports for the disclosure period, and
4. Make good faith arrangements with the IRS to pay in full, the tax, interest and any penalties determined by the IRS to be applicable.

Timeliness is Critical. In order to make a voluntary disclosure, you must come forward before the IRS has information about your noncompliance. You are not timely and cannot make a voluntary disclosure if:

- The IRS has commenced a civil examination or criminal investigation,
- The IRS has received information from a third party (e.g., informant, other governmental agency, John Doe summons, etc.) alerting the IRS to your noncompliance, or
- The IRS has acquired information directly related to your specific noncompliance from a criminal enforcement action (e.g., search warrant, grand jury subpoena, etc.).

Illegal Source Income. The IRS-CI Voluntary Disclosure Practice is not available to taxpayers with illegal source income. Income from activities determined to be legal under state law but illegal under federal laws is considered illegal source income for purposes of the IRS-CI Voluntary Disclosure Practice.

Overlap with the Offshore Voluntary Disclosure Program (“OVDP”). If you participated in an OVDP, you are not eligible to use the IRS-CI Voluntary Disclosure Practice where the OVDP disclosure period includes one or more overlapping tax years with the IRS-CI Voluntary Disclosure Practice disclosure period.

When and Where to File

When. Form 14457 should be filed when you have determined you have willful conduct that you believe may rise to the level of tax and tax-related crimes and wish to come into compliance to try and avoid potential criminal tax prosecution.

Where. The Form 14457 is submitted in two parts: Part I, Preclearance Request, and Part II, Voluntary Disclosure, should be separately and sequentially submitted to IRS-CI via fax or mail. Refer to the Specific Instructions for more details on the two parts of Form 14457, as well as, specific line instructions for completing the form.

Fax: 267-466-1115

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

Taxpayers or representatives with questions regarding the status of preclearance requests or preliminary acceptance may contact IRS-CI via e-mail at vdp@ci.irs.gov.

*Do **not** send payments or returns to IRS-CI with your voluntary disclosure application, Parts I and II. All payments and tax returns should be provided to the examiner upon contact initiating the examination. See “Definitions and Special Rules” for guidance on making payments after your application has been preliminarily accepted (Part II) into the IRS-CI Voluntary Disclosure Practice but before your case is assigned to an examiner.*

What to Expect if your Voluntary Disclosure Application is Accepted

If preliminary acceptance is granted after a review of Part II of Form 14457, IRS-CI will forward your case to civil examination. An examiner assigned to your case will contact you with an initial contact letter (Letter 2205, Initial Contact) that will likely be followed with a telephone call. During the initial telephone conversation, the following will be discussed:

- Publication 1, Taxpayer’s Bill of Rights,
- Examination process,
- Availability of required documentation and timeline for providing it,
- Initial appointment and taxpayer interview, if deemed necessary by the examiner, and
- Questions and concerns

Documentation requested may include, but is not limited to:

- Delinquent/amended tax returns and information returns
- Statute extensions for all applicable income tax and FBAR years
- Accounting books and records
- Bank statements and related account opening documents
- Advice provided by professionals
- Any materials related to a promoter
- Payment for tax, interest, and penalties

Your voluntary disclosure is not complete until you have come into compliance and made good faith arrangements with the IRS to pay in full the tax, interest and any penalties. Taxpayers will be expected to comply with U.S. law for all tax years after the disclosure period and file returns according to standard filing procedures.

Civil Penalties – In General

Income Tax Penalties. A civil fraud penalty or a fraudulent failure to file penalty, sections 6663 or 6651(f), respectfully, will apply to at least one year of all voluntary disclosures. The application of a single fraud penalty assumes that all terms of the IRS-CI Voluntary Disclosure Practice are complied with, including but not limited to, full cooperation. The single fraud penalty is in lieu of accuracy-related penalties (section 6662) and delinquency penalties (sections 6651(a)(1) and (2)), but it does not apply to the penalty for failure to make estimated tax payments under section 6654 because that is computational and a proxy for interest.

The following examples related to income tax penalties:

- Taxpayer submits six years of amended returns: one fraud penalty on the year with the highest tax liability and no accuracy-related penalties for the other five years.
- Taxpayer submits six years of delinquent returns: one fraudulent failure to file penalty on the year with the highest tax liability with no delinquency penalties on the other five years.
- Taxpayer submits three years of delinquent returns and three years of amended returns: a single penalty for either fraud or fraudulent failure to file on the year with the highest tax liability with no accuracy-related or delinquency penalties on the other five years.

Employment Tax Penalties. Employment tax voluntary disclosures will be subject to penalties with a structure similar to income tax penalties. *Further guidance is pending.*

Information Return Penalties. Penalties for the failure to file information returns will not be automatically imposed. Examiner discretion will consider the application of other penalties and whether the examination is resolved by agreement.

Other Title 26 Penalties. Penalties relating to excise taxes, estate and gift tax, etc. will not be automatically asserted and will be handled based upon the facts and circumstances of the case.

FBAR Penalties. Willful FBAR penalties will apply to all cases involving FBAR noncompliance where facts and law support the assertion of a willful FBAR penalty. Willful FBAR penalties will be computed in accordance with existing IRS penalty guidelines under IRM 4.26.16 and 4.26.17.

Other Compliance Options

If you did not commit any tax or tax-related crimes and wish to correct mistakes or file delinquent returns, it is recommended that you consider the alternatives below:

1. If you made a mistake on your income tax return, you can file an amended return. For more information go to <https://www.irs.gov/faqs/irs-procedures/amended-returns-form-1040x/amended-returns-form-1040x>
2. If you failed to file one or more income tax returns, file the delinquent returns as soon as possible. For more information go to <https://www.irs.gov/businesses/small-businesses-self-employed/filing-past-due-tax-returns>
3. If you non-willfully failed to report foreign financial assets and pay all tax due in respect of those assets, you may be able to use the Streamlined Filing Compliance Procedures. For more information go to <https://www.irs.gov/streamlined>
4. If you reported all income and paid all tax but failed to file FBARs, consider the delinquent FBAR submission procedures, go to <https://www.irs.gov/individuals/international-taxpayers/delinquent-fbar-submission-procedures>
5. If you reported all income and paid all tax but failed to file international information returns, consider the delinquent international information return procedures, go to <https://www.irs.gov/individuals/international-taxpayers/delinquent-international-information-return-submission-procedures>

The Streamlined Filing Compliance Procedures may be discontinued at any time.

Definitions and Special Rules

Cooperation. All voluntary disclosures handled by Examination will follow standard Examination procedures. Under the IRS-CI Voluntary Disclosure Practice, taxpayers are required to promptly and fully cooperate during civil examinations. Full cooperation will assist the civil examiner in efficiently conducting the examination.

Cooperation includes but is not limited to:

- promptly and fully responding to all information document requests
- submitting to interviews and providing access to related party witnesses
- providing statute extensions or waivers as necessary for tax and tax-related issues
- providing delinquent or amended returns, information returns, supporting documents, workpapers, etc.
- providing bank secrecy waivers (for offshore cases)
- resolving all compliance matters covered by the disclosure by agreement
- full payment of all determined taxes, additions to tax, interest and penalties, or entering into a payment arrangement acceptable to the IRS

Decedents. In general, criminal liability ends at the death of an individual. The Service does not encourage using the IRS-CI Voluntary Disclosure Practice on behalf of decedents, even when decedents engaged in willful tax noncompliance. However, the Service recognizes that at times extraordinary circumstances may merit the use of the IRS-CI Voluntary Disclosure Practice on behalf of a decedent, especially when others related to the decedent are using the IRS-CI Voluntary Disclosure Practice for their conduct.

When submitting a voluntary disclosure on behalf of a decedent, provide a Form 56, Notice Concerning Fiduciary Relationship, with appropriate supporting documents to establish the authority of the fiduciary (e.g. letters testamentary, order of a court providing authority to act, etc.). See Instructions for Form 56. The executor/personal representative will be required to provide a detailed narrative of facts outlining the noncompliance of the decedent.

Refer to the specific line item instructions for guidance in preparing the Form 14457 for decedents and estates.

Disclosure Period (Scope). In general, voluntary disclosures will include a six-year disclosure period requiring civil examinations of the most recent six tax years for which the due date has already passed. For returns filed on extension, but before the extension due date, the filing date will be treated as the due date. The disclosure period measurement date is based on the submission date of Form 14457, Part II, Voluntary Disclosure.

There are three exceptions to this six-year disclosure period:

1. If the taxpayer does not cooperate during the civil examination, the examiner has discretion to include the full duration of the noncompliance and may assert maximum penalties under the law with the approval of management. See Revocation below.
2. In cases where noncompliance involves fewer than the most recent six tax years, the voluntary disclosure must correct noncompliance for all tax periods involved.
3. 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, etc.).

The following examples relate to disclosure periods:

- **Example #1a** – Taxpayer A makes a voluntary disclosure relating to willful noncompliance spanning the last 20 years. Taxpayer A fully cooperates and provides amended returns correcting all matters for the most recent six years. If Taxpayer A comes forward in January 2018, the disclosure period will include tax years 2011-2016. If Taxpayer A comes forward in December 2018, the disclosure period will include tax years 2012-2017.
- **Example #1b** – Assume Taxpayer A, in example 1a above, filed for an extension to file her 2017 tax return until October 15, 2018. If the taxpayer comes forward in June 2018 before filing her 2017 return, the disclosure period will include tax years 2011-2016. If the taxpayer filed her 2017 return in May 2018 before making a disclosure in June 2018, the disclosure period will include tax years 2012-2017.
- **Example #2** – Taxpayer A makes a voluntary disclosure relating to willful noncompliance spanning the last 20 years. Taxpayer A does not cooperate during the civil examination. The Service is not limited to a six-year disclosure period and may examine all of the years with noncompliance. With management approval, the examiner will potentially assert maximum penalties for all tax years.
- **Example #3** – Taxpayer B makes a voluntary disclosure in January 2018 relating to willful noncompliance that occurred only during the most recent 4 tax years. Taxpayer B fully cooperates. Thus, his disclosure period includes tax years 2013-2016, the 4 years where there was noncompliance.
- **Example #4** – Taxpayer B makes a voluntary disclosure in January 2018 relating to willful noncompliance in tax years 2008 through 2015. Taxpayer B fully cooperates and clearly establishes that he is in compliance with all tax and information requirements for the most recent tax year that was filed (2016). Taxpayer B's disclosure period will be limited to 2011-2015, the first five years of the disclosure period.

Note: *FBARs must be electronically filed as required by FinCEN. The taxpayer must file FBARs electronically and provide a copy of the electronically filed FBARs to the assigned examiner.*

Income tax and Information Return Filings. Taxpayers must submit all required returns, reports, and schedules for the disclosure period to the assigned examiner once the civil examination commences. If a taxpayer files delinquent income tax or information returns directly with the IRS processing campuses, the civil examination may be delayed, and certain penalties may be automatically assessed.

For information returns relating to foreign entities, the Service will require all information returns for the disclosure period to be filed. If a foreign entity was legally dissolved during the disclosure period, the taxpayer must provide clear and convincing evidence of this dissolution in order to avoid the requirement to file information returns for the years following the year of dissolution. Merely asserting that a foreign entity was abandoned will not eliminate the requirement to file information returns.

Taxpayers will be expected to comply with U.S. law for all tax years after the disclosure period and file returns according to standard filing procedures.

Joint Returns and Disclosures. Criminal liability depends on individual conduct and intent. When spouses file joint income tax returns but one spouse commits a tax or tax-related crime, the willful spouse or both spouses may use the IRS-CI Voluntary Disclosure Practice. A spouse whose conduct was not willful is not required to make a voluntary disclosure, but making a joint voluntary disclosure will ease the administrative burden of the subsequent civil examination. Under these circumstances, explain in the narrative statement of facts: all facts relating to both spouses and make clear which spouse was willful.

If both spouses engaged in willful conduct, both spouses should make submissions to the IRS-CI Voluntary Disclosure Practice. They may submit a joint Form 14457 or two individual Forms 14457. If spouses make a joint submission, they must include all required information for each spouse, and the narrative statement of facts should clearly indicate the intention to disclose jointly. If spouses make separate submissions, each spouse must complete and submit all required information and documents separately.

The IRS-CI Voluntary Disclosure Practice follows regular Examination procedures, including:

- If joint returns were filed during the disclosure scope, notices will be provided to both parties. See IRM 4.10.1.2.2.1, Separate Notice Requirements.
- Agreements will require the signature of both spouses, unless the deficiencies are paid in full. See IRM 4.10.8.4.5, Waiver of Assessment for Joint Returns.
- When only one spouse enters an agreement and full payment is not received, there will be administrative delays and extra compliance burdens. See IRM 4.10.8.11.3, Separate Assessments on Joint Taxpayers.

If a spouse who had filed a "Married Filing Joint" tax return for a year included in the disclosure period chooses not to enter IRS-CI Voluntary Disclosure Practice because she believes she has no criminal exposure, the IRS will consider the facts and circumstances of each case to determine if the non-applying spouse may be liable for any taxes or penalties. The IRS may examine the spouse that does not make a voluntary disclosure.

Noncompliance. Includes all tax and tax-related failures to report income, pay tax, and submit all required information returns and reports (including FBARs).

Payment of tax, interest, and penalties. The terms of the IRS-CI Voluntary Disclosure Practice have historically required arrangements to pay in full all tax, interest, and penalties. A taxpayer who is unable to make full payment may request that the IRS consider other payment arrangements. If a taxpayer anticipates that she cannot pay the total amount of tax, interest, and penalties required, she must disclose this and submit a proposed payment arrangement and a completed Collection Information Statement (Form 433-A, Collection Information Statement for Wage Earners and Self-employed Individuals, or Form 433-B, Collection Information Statement for Business, as appropriate) with the Form 14457, Part II submission when requesting preliminary acceptance to the IRS-CI Voluntary Disclosure Practice.

If CI accepts the voluntary disclosure, IRS Collection will contact the taxpayer for more information once the case is assigned to a civil examiner. The burden is on the taxpayer to establish inability to pay, to the satisfaction of the IRS, based on full disclosure of all assets and income, domestic and foreign, under the taxpayer's control. If the IRS determines that the inability to fully pay is genuine, the taxpayer must work out other financial arrangements, acceptable to the IRS, to resolve all outstanding liabilities.

Payments Before Case is Assigned. If an applicant has received a Preliminary Acceptance approval letter from IRS-CI, after submitting Part II of the Form 14457, and would like to make a payment before their voluntary disclosure case is assigned to an examiner, payments can be sent to the LB&I Austin unit at the following address:

Internal Revenue Service
3651 S. I H 35
Mail Stop 1919 AUSC
Austin, TX 78741
ATTN: Voluntary Disclosure Practice

To ensure payments are properly posted to the taxpayers account, all correspondence and payments must reference the "Voluntary Disclosure Practice." Include separate checks for each year clearly identifying taxpayer name and taxpayer identification number, the year to which the payment relates and "Voluntary Disclosure Practice." **Only send payments to this address. Do not send income tax returns or other material to this address.**

These payments are advance payments; consequently, credit or refund of the payments is subject to the limitations of Section 6511.

Power of Attorney. The representative of a taxpayer submitting a voluntary disclosure must ensure that Form 2848 authorizes representation of the taxpayer for all matters associated with the voluntary disclosure. These may include income, employment or excise taxes, specific penalties for returns other than taxes such as international information returns, or FinCEN Form 114, Report of Foreign Bank and Financial Account (FBAR). All years covered by the disclosure period must be listed on the Form 2848. For a pro-forma Form 2848, go to <https://www.irs.gov/vdp>. The pro-forma Form 2848 may not cover all applicable penalties in a specific case. Please add any additional penalties to the pro-forma based on the specific facts and circumstances.

Revocation. In the event a taxpayer fails to fully cooperate with the civil examination, the examiner may request CI revoke a taxpayer's preliminary acceptance. Additionally, examiners may expand the scope of the examination to all tax years involving willful tax noncompliance and assert all applicable civil penalties to the maximum extent under the law with management approval.

Timely/Timeliness. A disclosure is considered **timely** if it is received **before**:

- The IRS has commenced a civil examination or criminal investigation
- The IRS has received information from a third party (e.g., informant, whistleblower, other governmental agency, John Doe summons, etc.) alerting the IRS to the specific taxpayer's noncompliance
- The IRS has acquired information directly related to the specific noncompliance of the taxpayer from a criminal enforcement action (e.g., search warrant, grand jury subpoena, etc.)

Voluntary Disclosure Hotline. If a taxpayer has an urgent question regarding a procedural matter on a voluntary disclosure and it cannot wait until an assigned examiner makes contact, she may contact the Voluntary Disclosure Hotline at (267) 466-0020.

Taxpayers or representatives with questions regarding the status of preclearance requests or preliminary acceptance may contact IRS-CI via e-mail at vdp@ci.irs.gov.

Note: *Hotline personnel will only answer procedural questions and will not provide tax or legal advice or provide opinions on hypotheticals.*

Specific Instructions

The Form 14457 is submitted in two parts. Submit Part I of this form to request preclearance. After receiving written confirmation of preclearance, proceed with submitting Part II to request preliminary acceptance.

Note: *All answers and attachments for Form 14457 MUST be in English.*

Part I – Preclearance Request. You must complete Form 14457, Part I, to request preclearance. Preclearance involves supplying key information for IRS-CI to determine that you are eligible for making a voluntary disclosure, including establishing unreported income is from legal sources and that the timeliness requirements are met. IRS-CI will provide you with written notification whether your preclearance request was approved or denied. Preclearance can take a minimum of 30 days but may take 60 days or longer.

Note: *Submitting a preclearance request will not prohibit you from subsequently seeking other compliance options. Refer to Other Compliance Options in the General Information section. The IRS may seek information concerning compliance for a taxpayer that makes a preclearance request and then uses another compliance option. Once a taxpayer makes a voluntary disclosure to IRS-CI by submitting Part II of Form 14457, there is no option to retrieve the request from IRS-CI; once submitted, IRS-CI will either decline or preliminarily accept the voluntary disclosure.*

Submitting the information requested in Part I of Form 14457 does not guarantee acceptance. Information provided to the IRS may be utilized in civil and criminal investigations.

Decedents. A disclosure submitted on behalf of a decedent and the estate should be prepared similar to other disclosures with a few modifications. The submission must include a Form 56, *Notice Concerning Fiduciary Relationship*, and related documentation. Refer to the "Definitions and Special Rules" section for details regarding decedent disclosures and Form 56 requirements. Also, refer to the specific line instructions for Part 1, Lines 4a through 5k, and Part II, Line 9.

Joint Returns. Refer to the "Definitions and Special Rules" section for details regarding joint returns.

The form fields are designed to expand to allow unlimited information. The fields will expand and retract after you move the focus off the field.

There are hide/show form buttons for both Parts I and II. It is recommended that you save the same form for completing both parts and use the hide/show buttons to print the applicable form part based on where you are at in the process.

Part I—Preclearance Request

Line 1. Check the box that identifies the person submitting the disclosure.

Line 2. Income tax noncompliance is the default for all voluntary disclosures and is presumed. Check all boxes that identify a special issue in your disclosure (Domestic, Offshore, Estate & Gift, Employment Tax, Virtual Currency, or Other). If the "Other Issues" box is checked, provide a brief description in the blank space at the bottom of Line 2.

*Do not send returns or remit payments with Form 14457 or at any time during the preclearance application process. **IRS-Criminal Investigation will not accept returns or payments; wait for contact from an IRS examiner.** Also, you may refer to Payments Before Case is Assigned in the Definitions and Special Rules section for preliminarily accepted disclosures.*

Line 3. Years for which you are making the disclosure.

Lines 4a through 5k. Line 4a through 4k identifies the taxpayer(s) for whom Form 14457 is being submitted.

Address. Include the suite, room, or other unit number after the street address. If the post office does not deliver mail to the street address and you have a P.O. box, show the box number instead.

Decedents. For disclosures involving decedents, the taxpayer name field should identify that the party is an estate and it should identify the executor and appropriate title. Example: Estate of John Doe, Jane Doe (Executor). The contact information should be that of the executor (personal representative) submitting the disclosure.

Foreign address. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Identifying number. Individuals should enter a social security number (SSN) or a taxpayer identification number (ITIN) issued by the IRS. Entities should enter an employer identification number (EIN). If you do not have a taxpayer identification number, please explain.

Joint Disclosure. If you and your spouse are making a joint disclosure, complete lines 5a through 5k. Leave lines 5d through 5i blank if the telephone number and/or address are the same as in lines 4d through 4i. See *Joint Returns and Disclosures* in Definitions and Special Rules for more details.

Occupation. Enter your occupation or, if applicable, provide information on your work status such as “retired” or “unemployed.”

Passport Information. Enter your current passport number and country of issuance. If you hold more than one current passport, provide the information for all passports issued to you. If you held a passport issued by a country other than the United States of America that expired within ten years, provide the information for all expired passports issued to you. If you hold more than one passport, explain in the narrative whether you ever used a foreign passport for entry into the U.S.

Lines 6a through 6h. If you have appointed a representative by means of a Form 2848, Power of Attorney and Declaration of Representative, or equivalent document for the tax years and type of tax at issue in the preclearance request, enter the representative's information in lines 6a and 6h. If you have not appointed a representative for the tax years and type of tax at issue in the preclearance request, check the box between lines 6a and 6b. Attach Form 2848 if it is not already on file with the IRS.

Line 7. List all entities (corporations, partnerships, trusts, etc.) for which you are making a voluntary disclosure or were in any way related to your noncompliance during the disclosure period. Include both domestic and foreign entities that you owned, controlled, or were the beneficial owner of, either directly or indirectly, including all nominee entities used to conceal the true ownership of noncompliant assets. Include the entity name and its Employer Identification Number (EIN), if applicable. Identify all entities tied to noncompliant financial accounts in Part I, Line 10. Further identifying information and details will be provided for these entities in Part II, Line 8, the narrative statement of facts. If more than one entity is required to be listed, click the **Add Entity** button; the form will expand to accommodate additional entities.

Example 1 (Domestic): Taxpayer, a U.S. citizen, was the sole shareholder and chief executive of a domestic corporation. The taxpayer, on occasion, requested that clients write checks in his personal name instead of in the name of the corporation. Taxpayer deposited these checks directly into his personal bank account and willfully failed to capture these transactions in his corporate books and failed to report the income on the corporation's tax returns. When submitting a preclearance request, the taxpayer should: disclose the name of the entity and its EIN (Part I, Line 7), list any noncompliant bank account(s) and associate it with the entity (Part I, Line 10).

Example 2 (Offshore): Taxpayer, a U.S. citizen, formed a corporation in Country A and transferred to it cash used to open a brokerage account in Country B. Taxpayer did not properly disclose to the bank that the beneficial owner of the corporation is a U.S. citizen. In addition, the taxpayer filed income tax returns that failed to disclose the creation, capitalization, and existence of the corporation, the foreign bank account (including failure to file FBARs), and any income reportable under section 951 (Subpart F income). When submitting a preclearance request, the taxpayer should disclose: the name of the entity (Part I, Line 7), noncompliant bank account(s) the entity held and associate it with the entity (Part I, Line 10).

You may be ineligible to participate in the IRS-CI Voluntary Disclosure Practice if you mark yes to any of the questions in lines 8 and 9. Any information you provide to the IRS as part of your preclearance will be retained. See the Eligibility section and Timely/Timeliness definition in the General Information section of these instructions to help determine if making a preclearance request is appropriate.

Lines 8 and 9. Review and answer the questions in lines 8 and 9a through 9d. These questions must be answered for you, your spouse (if a joint disclosure), and related entities (identified in line 7). If you check “Yes” to any of the questions, provide an explanation in the blank space provided. Checking “Yes” to line 9c does not automatically make you ineligible for the IRS-CI Voluntary Disclosure Practice. If you are a subject or target of a criminal investigation involving tax or financial matters, (including state and foreign investigations), please explain. Your explanation may clarify matters and allow CI to proceed with preclearance. State or foreign criminal investigations with zero nexus to financial matters need not be disclosed.

Line 10. Provide financial institution and account number details for all noncompliant financial accounts you owned or controlled or were the beneficial owner of, either directly or indirectly. The listings must cover the entire disclosure period, including all domestic and foreign accounts opened and closed accounts which were noncompliant, including those held through entities.

For purposes of preclearance, a noncompliant financial account is an account that:

- generated income and the income was not reported for federal income tax purposes,
- received previously untaxed funds, or
- was required to be reported on an information return or report (e.g., Form 8938 or FBAR) and was not reported.

The following hypothetical illustrates “received previously untaxed funds”: Taxpayer A owns a restaurant as a sole proprietorship. Taxpayer A reports all credit card receipts but only 20% of cash receipts. Taxpayer A deposited net credit card receipts into an account at Alpha Bank and the unreported cash into an account at Beta Bank. Later, Taxpayer A transferred some funds from the Beta Bank account into an account at Delta Bank. The Alpha Bank account is tax compliant. Assume all income from the Delta Bank account was reported. For purposes of reporting noncompliant financial accounts, Taxpayer A only needs to list the account at Beta Bank because that account directly received previously untaxed funds.

Each financial institution should be listed once; the form is designed to expand to accommodate additional financial institutions, as applicable, by clicking the **Add Financial Account** button. For each financial institution, you must list all account numbers held at the institution. Account numbers should be organized in order of who held the account. Jointly held accounts should be identified as such and only listed once. Account holders must match the disclosing taxpayer(s) from lines 4 and 5, or an entity named on line 7.

Part II – Voluntary Disclosure

Do NOT submit Part II until you receive preclearance containing the case control number. This case control number is required to complete Part II of this form.

Part II – Voluntary Disclosure. After IRS-CI notifies you that you have been granted preclearance, complete and submit Form 14457, Part II for preliminary acceptance. Do not submit Part II without first obtaining preclearance and a case control number in the written preclearance notice. You must complete Form 14457, Part II within 45 days of preclearance. An additional 45-day extension may be granted upon written request; fax the request for an extension to IRS-CI at 267-466-1115 or email to vdp@ci.irs.gov. Preliminary acceptance requires specific information related to your noncompliance, including a narrative statement of facts (discussed later) and identification of related entities and assets involved in the noncompliance. Part II must be signed by you and your spouse (if making a joint disclosure).

Identifying Information. The identifying information at the top of Part II will carry over from Part I of this form. If you did not save or lost the electronic file started with Part I, complete the related fields in Part I of this form so that the fields will populate in Part II.

Line 1. Enter the case control number provided by IRS-CI in their written notice that the preclearance application was approved.

Line 2. Check all applicable boxes identifying the source of funds (U.S. source, foreign source, illegal source, gift or inheritance, virtual currency, or other) that is the subject of this disclosure and provide an explanation in the blank space at the bottom of line 3.

See the eligibility requirements regarding illegal source income in the General Information section of these instructions.

Line 3. Check either the “Yes” or “No” box, as applicable, if you have taken a position that you were a bona fide resident of a U.S. territory (e.g., American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, or the U.S. Virgin Islands) or if you filed an income tax return with a U.S. territory during the disclosure period. If “Yes,” you must list the territory and tax years in the blank space at the bottom of line 4.

Line 4. For each tax year of the disclosure period, identify the tax year covered by the disclosure and select the appropriate range of unreported income from the drop-down menu in the unreported income field for each corresponding year. **Note:** *All amounts must be denominated in U.S. Dollars using year-end exchange rates.*

Line 5 (Offshore Issues). If the disclosure period included noncompliant offshore holdings, identify the years and select the appropriate range of the **noncompliant highest aggregate account or asset value** from the drop-down menu in the Highest aggregate account/Asset value field for each corresponding year in the disclosure period. You should only include noncompliant offshore holding in these range fields: holding that you failed to report income or disclose on international information returns (e.g., Form 8938) and FBARs. If you held a mixture of compliant and noncompliant accounts and assets, you should provide these details on Part II, Line 8, the narrative statement of facts. **Note:** *All amounts must be denominated in U.S. Dollars using year-end exchange rates.*

Lines 6a through 6c (Offshore Issues). Check either the “Yes” or “No” box, as applicable, for you and your spouse (if applicable) in response to each question regarding inquiries made by a foreign government or institution and responses to those inquiries.

Line 7. Provide a narrative with specific facts that detail the complete story of the willful tax or tax-related noncompliance. The narrative must truthfully and in complete detail explain your noncompliance from inception to the present. Any submission that does not contain a narrative statement of facts will be considered incomplete. For married taxpayers submitting a joint Form 14457, indicate the intention to disclose jointly and specify where facts are unique to each spouse.

7a. Taxpayer Personal and Professional Background. Personal background includes age, health, education, and general financial history. Professional background must summarize your work and business experience.

7b. Professional Advisors. Identify all professional advisors and facilitators that rendered services to you from the inception of the noncompliance relating to the disclosure period, regardless of their connection to or knowledge of your noncompliance. Professional advisors include attorneys, accountants, financial planners, private bankers, consultants, and the like. Provide the name, mailing address, website, email address, and telephone number of all professional advisors. Explain the type of advice or services provided and whether you fully disclosed your noncompliance and/or if they helped facilitate it. If known, describe all interactions among your professional advisors related to your noncompliance. Additionally, identify all persons that maintained records on your behalf.

Note: *You are not required to summarize legal advice concerning your voluntary disclosure from attorneys currently representing you in your voluntary disclosure.*

7c. Noncompliance. Includes all tax and tax-related willful failures to report income, pay tax, and submit all required information returns and reports (including FBARs). Include the whole story with all favorable and unfavorable facts including the entire history of noncompliance from inception to the present. You **must** provide specific facts explaining your willful compliance failures. You **must** address the source of all unreported income. You **must** address the use of nominees, alter egos, and any other methods used to conceal your willful noncompliance.

For each entity involved:

- Identify them by name (remaining identifying detail provided in Part I, Line 7),
- State your ownership interests,
- Identify all other known owners and include their percentage of ownership,
- Provide an organizational chart to diagram the ownership of the entities, if available,
- Provide a complete story detailing how they were involved in the noncompliance

Noncompliance (Decedents). The executor (personal representative) will be required to complete the narrative on behalf of the decedent by providing complete facts concerning the decedent's conduct and intent. If the executor (personal representative) was willful in administering the estate, the executor must provide complete facts outlining her conduct and intent. As part of the narrative, the executor (personal representative) will also need to explain who has control of the underlying records of the decedent and the estate.

Noncompliance (Offshore Issues). If your voluntary disclosure involves offshore issues, explain the source of funds in all of your foreign financial assets. Explain your control over and transactions with the foreign financial asset including withdrawals, deposits, loans, and investment/management decisions. Provide a complete story about your foreign financial assets.

Signature Box. The taxpayer making the voluntary disclosure must sign **Part II** under penalties of perjury. In the case of a joint disclosure, both taxpayers must sign. In the case of an estate or an entity, the fiduciary or the officer must sign, respectfully. By signing, you declare that you have examined the document and accompanying schedules and statements and, to the best of your knowledge and belief, they are true, correct and complete. Additionally, signing is a certification that you will cooperate with the Internal Revenue Service, including determining your tax liability and making good faith arrangements to pay all taxes, interest, and penalties associated with this voluntary disclosure.

In the case of a decedent or an estate, the executor (personal representative) must sign the Form 14457, Part II, and attach Form 56, Notice Concerning Fiduciary Relationship, and a certified copy of letters of testamentary or court certificate certifying the present status of the estate.

Part II must be signed by the taxpayers who are filing the application. A representative by means of a power-of attorney cannot sign the voluntary disclosure on behalf of the taxpayers.

Note: The Internal Revenue Service reserves the right to make further contacts with the taxpayer(s) to clarify the submission.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations, which require you to file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. You must fill in all parts of the tax form that apply to you. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide this information, or providing false information, may subject you to fines or penalties.

Keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated burden for taxpayers who file this form is shown below:

Recordkeeping.....	6 hr., 00 min.
Learning about the law or the form.....	3 hr., 00 min.
Preparing the form.....	50 hr., 00 min.
Sending the form to the IRS.....	0 hr., 15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to: Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this office. Instead, see When and Where To File, earlier.