



2009 Offshore Voluntary Disclosure Program

Update Aug. 31, 2011 — [MEMORANDUM FOR ALL OVDI EXAMINERS \(Use of Discretion on 2009 OVDP Cases, dated March 1, 2011\)](#) has been added under Related Items at the bottom of this page.

The 2009 Offshore Voluntary Disclosure Program ended on Oct. 15, 2009. However, the new 2011 Offshore Voluntary Disclosure Initiative was announced on Feb. 8 and runs through Aug. 31, 2011. For more information about the 2011 initiative, visit ([2011 OVDI landing page](#)) For general information on the IRS's voluntary disclosure program, visit the [voluntary disclosure page](#).

Taxpayers with unreported income relating to offshore transactions who wish to voluntarily disclose the information to the IRS can find information on the process.

For a complete understanding of the voluntary disclosure procedures, see [Internal Revenue Manual \(IRM\) 9.5.11.9](#)

Taxpayers wanting to participate in the IRS voluntary disclosure process should call the phone number associated with the state in which they reside. See [Contact IRS About Voluntary Disclosure](#). (updated 02/08/2011)

See [questions and answers](#) on the voluntary disclosure process and undisclosed offshore accounts (9/21/09).

On September 21, 2009, the IRS [announced](#) a one-time extension of the September 23, 2009 deadline for special voluntary disclosures by taxpayers with unreported income from hidden offshore accounts. Taxpayers now have until October 15, 2009. There will be no further extensions.

The September 23, 2009, deadline for certain FBAR filers and certain offshore-related information returns who have no unreported income is also extended to October 15, 2009. All other guidance included below may still be relied upon. For more specific information regarding the voluntary disclosure of offshore accounts and FBAR filings, see the related items below:

News Release IR-2009-84 and Overview of the Voluntary Disclosure Program

News Release	English	Chinese	French	Korean	Russian	Spanish	Vietnamese
Overview	English	Chinese	French	Korean	Russian	Spanish	Vietnamese

Related Items:

- [MEMORANDUM FOR ALL OVDI EXAMINERS](#) (3/1/11)
- [IR-09-84, IRS Extends Deadline for Disclosing Hidden Offshore Accounts](#) (9/21/09)
- [Memorandum on Routing of Voluntary Disclosure Requests](#)
- [Memorandum on SB/SE and LMSB Offshore Examination Cases](#)
- [Memorandum Authorizing Application of Penalty Framework](#)
- [Questions and Answers \(revised 9/21/09\) HTML](#)
- [September 23 Deadline for Some FBAR Filers](#)
- [Voluntary Disclosure Optional Format Letter](#) (updated 7/29/09)
- [IRS Commissioner's Statement on Offshore Income](#)

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