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FBAR UPDATE IRS Extends Amnesty Deadline for 2011 Offshore Voluntary Disclosure Initiative

August 29, 2011

Due to Hurricane Irene, the IRS announced on Friday that the August 31 deadline for the 2011 Offshore Voluntary Disclosure Initiative (OVDI) is extended to September 9, 2011. For U.S. persons that previously omitted foreign income or foreign bank account reporting from their prior tax returns, participating in this program will result in significantly reduced penalties compared to penalties that will be assessed if detected by the IRS. Potential criminal penalties are also waived by participating in the OVDI.

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2011年境外資產主動申報特別規定(OVDI) 截止日期已被國稅局延期

由於受颶風艾琳影響，美國國稅局上週五宣佈 8 月 31 日原為 2011 年境外資產主動申報特別規定 (OVDI) 的截止日期 將伸延至 2011 年 9 月 9 日。以前未有申報境外資產和收入的美國人，主動參加此規定將可避免受到刑事起訴。如境外有藏匿資產和收入的美國人拒不主動申報而被國稅局查出，將面臨更高的處罰及面對刑事起訴。

有關詳細資訊，請聯繫：

[梁詠嫻](#)

Below is the information provided by the IRS on their website:

2011 Offshore Voluntary Disclosure Initiative — Revised Deadline

Due to the potential impact of Hurricane Irene, the IRS has extended the due date for offshore voluntary disclosure initiative requests until Sept. 9, 2011. For those taxpayers who have not yet submitted their request and any documents, the following actions are necessary by Sept. 9, 2011:

1. Identifying information must be submitted to the Criminal Investigation office. This includes name, address, date of birth and Social Security number and as much of the other information requested in the Offshore Voluntary Disclosures Letter as possible. This information must be sent to:

Offshore Voluntary Disclosure Coordinator
600 Arch Street, Room 6404
Philadelphia, PA 19106

2. Send a request for a 90-day extension for submitting the complete voluntary disclosure package of information to the Austin campus. This request must be sent to:

Internal Revenue Service
3651 S. I H 35 Stop 4301 AUSC
Austin, TX 78741
ATTN: 2011 Offshore Voluntary Disclosure Initiative

Updated relevant questions and answers are as follows:

Q24.1: What if I cannot complete my Offshore Voluntary Disclosures Letter and send it to CI on or before the deadline?

A 24.1 In order to participate and be eligible for the 2011 OVDI, a taxpayer must submit their name, address, date of birth and Social Security number and should submit as much of the other information on the three-page Offshore Voluntary Disclosures Letter as possible on or before Sept. 9, 2011. An incomplete Offshore Voluntary Disclosures Letter must be amended (with the addition of any missing information) and submitted as quickly as possible.

Revised Q 25.1: What if I cannot make a complete submission on or before the deadline?

Revised A 25.1: A taxpayer may request an extension of the deadline to complete his or her submission. Taxpayers requesting extensions must submit their name, address, date of birth and Social Security number and should submit as much of the information described in FAQ 25 as possible with their written request for extension.

Requests for up to a 90-day extension must include a statement of those items that are missing, the reasons why they are not included, and the steps taken to secure them. Requests for extensions must be made in writing and sent to the Austin Campus on or before Sept. 9, 2011 to:

Internal Revenue Service
3651 S. I H 35 Stop 4301 AUSC
Austin, TX 78741
ATTN: 2011 Offshore Voluntary Disclosure Initiative

Firm newsletters on other subjects can be viewed at our [website](#).

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IRS News Release

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www.irs.gov/newsroom

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境外資產主動申報特別規定； 最後期限為 8 月 31 日

IR-2011-14，2011 年 2 月 8 日

華盛頓訊—國稅局 2 月 8 日宣布境外資產主動申報特別規定，旨在讓境外資金回歸美國稅務系統並協助在境外藏匿帳戶資產的人士補繳應繳納的稅金。新的主動申報規定將於 2011 年 8 月 31 日截止。

國稅局局長道格拉斯·修曼 (Commissioner Douglas Shulman) 指出：「隨著我們繼續取得更多境外資產資訊及審查更多擁有境外資產的人士，境外藏匿資產者正面臨日益增加的風險。這項新規定為那些利用外國帳戶藏匿資金的人士提供一個嚴格但公平的途徑，一勞永逸解決自己的稅務問題。這項特別規定也讓納稅人有機會在我們尚未找到他們之前主動申報。」

國稅局展開第二次主動申報境外資產特別規定是基於對持有外國帳戶的納稅人持續關注。首次境外資產主動申報特別計劃於 2009 年 10 月 15 日結束時，國稅局一共收到 15,000 份境外資產申報書。已有超過 3,000 多位納稅人以向國稅局詳細列出持有海外的銀行帳戶。這些已主動申報的納稅人將會符合及可利用新規定中對他們有利的特別稅制規條。

舒曼指出：「打擊國際逃稅是國稅局的當務之急。我們的目標是讓境外藏匿資產者回歸美國稅務系統。我們正在積極調查多家銀行和新的境外藏匿資產者逃漏稅個案。對於在境外藏匿資產和收入的人而言，接下來幾個月的情況只會更糟。這項新的主動申報規定是讓您回歸美國稅務系統的最後機會，也是最好的機會。」

新公佈的規定稱為「2011 年境外資產主動申報特別規定」(OVDI) 是「2009 年境外資產主動申報計劃」(OVDP) 的改進版並增加了一些新規條，包括 2011 年規定更高的整體罰金結構並意味著沒有透過 2009 年自願披露計劃現身的人士不會因為等待而獲得有利待遇。

2011 年規定新的罰金架構要求個人按 2003-2010 年間外國銀行帳戶總餘額最高的年度支付該筆金額 25% 的罰金。有些納稅人將符合繳納 5% 或 12.5% 的罰金資格。主動申報者還需補繳最多八年的欠稅和利息並繳納有關準確性及 (或) 拖欠稅款的罰金。

主動申報的納稅人必須在 8 月 31 日最後期限之前提交所有原來已申報和修訂過的稅表，並補繳所欠的稅金、利息和相關稅務準確性之罰金。

國稅局也對 2011 年的主動申報規定做了其他修改。

新主動申報參加者需繳 25% 的罰金，但是侷限於特定情況的納稅人將有資格繳納 5% 的罰金。

國稅局還針對較小額的境外帳戶新設了一個 12.5% 的罰金類別。在 2011 年規定中涵蓋的任何年度，境外帳戶或資產不超過 \$75,000 美元者，有資格適用這個較低的罰金類別。

2011 年規定提供明確的好處鼓勵納稅人現在進行主動申報而非冒著被國稅局查出的風險。如果境外藏匿資產的納稅人拒不主動申報將面臨更高的處罰也可能受到刑事起訴。

舒曼說：「對於想成為美國境外帳戶持有者而合法申報的納稅人，這是公平的做法。這項規定使他們能夠清楚知道自己的個案會受到如何處理。同樣重要的是，真正自願主動申報的人也能避免刑事起訴。」

為提高處理效率，國稅局在一個中央單位統一處理自願主動申報的案件。

國稅局也將在 www.irs.gov 網站開闢新網頁，列出「2011 年境外自願主動申報規定」的全部條款和細則，包括幫助納稅人和稅務專業人員的詳盡問答集。該網站也包括如何進行自願主動申報的詳細說明。

2009 年的首次自願主動申報計劃中，納稅人最高面臨最高涵蓋六年的 20% 罰金。在該計劃中納稅人提出約 15,000 項自願主動申報書涉及 60 多個國家的銀行。

舒曼表示，國稅局查緝國際逃漏稅的行動只會持續大幅度的增加。

舒曼說：「國際稅務保密繼續減弱。我們不會放鬆國際稅收的問題，而且正在規劃更多行動。對於在境外藏匿現金或資金的人，現是正是主動申報的好機會。被抓到的風險只會越來越大。」