



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

Small Business/Self-Employed Division
Large and Mid-Size Business Division
Criminal Investigation Division

March 23, 2009

MEMORANDUM FOR SBSE EXAMINATION AREA DIRECTORS
LMSB INDUSTRY DIRECTORS
CI DIRECTORS OF FIELD OPERATIONS

FROM:

Faris R. Fink *Faris R. Fink*
Deputy Commissioner, SBSE

Barry B. Shott *Barry B. Shott*
Deputy Commissioner, LMSB International

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Deputy Chief, Criminal Investigation

SUBJECT:

Routing of Voluntary Disclosure Cases

The purpose of this memorandum is to alert you to a change in the processing of voluntary disclosure requests containing offshore issues. All voluntary disclosure requests are mandatory work.

All incoming voluntary disclosure requests will continue to initially be screened by Criminal Investigation (CI) to determine if the taxpayer is eligible to make a voluntary disclosure. Refer to IRM 9.5.11.9 for questions pertaining to taxpayer eligibility. For voluntary disclosure requests containing only domestic issues, where CI has preliminarily determined taxpayer eligibility, CI will continue to forward those requests to the appropriate Area/Industry PSP for civil processing.

Effective as of the date of this memorandum, voluntary disclosure requests containing offshore issues, where CI has preliminarily determined taxpayer eligibility, will now be forwarded by CI to the Philadelphia Offshore Identification Unit (POIU) for civil processing. Additionally, any voluntary disclosures with offshore issues that are currently in Area/Industry case inventories (whether or not there has been prior taxpayer contact by SBSE or LMSB) should also be forwarded to the POIU.

The address for the POIU follows:

Internal Revenue Service
11501 Roosevelt Blvd.
South Bldg., Room 2002
Philadelphia, PA 19154
Attn: Charlie Judge, Offshore Unit, DP S-611

If you have questions, members of your staff may contact Karen Warfel, SBSE
Offshore Program Manager Frank Bucci, SBSE Offshore Technical
Advisor or Lori Nichols, LMSB Director, International Compliance
Strategy and Policy .