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THE TAX LAWYER

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### Mailing Is Not Enough For Sept. 9 OVDI Deadline

In the old days, April 15th and other key tax filing deadlines were met with extended hours at the post office. A few hardy souls in big cities would even make drive-by drop-offs at central post offices shortly before midnight. Happy postal employees would accept your Form [1040](#) from your car window as you cruised by. And the big wheels of government would keep on turning.



Today, some of this may still occur somewhere in a kind of American Graffiti reprise. But mostly, this happy tradition has been replaced by taxpayers unceremoniously huddled over their computer keyboards on the deadline preparing to file electronically. Everyone seems to love [e-filing](#).

But right now, a key deadline affecting many is the looming fuse for IRS offshore amnesty. If you want to enter the IRS Offshore Voluntary Disclosure Initiative ([OVDI](#)), do it now. Slated to end August 31st, the IRS announced a short extension until September 9, 2011. See [IRS Statement: OVDI Deadline Extension](#). But is it enough to get your papers in the mail to the IRS on September 9th?

Not hardly. In fact, the IRS must **receive** your properly completed materials on or before September 9, 2011. You can't e-file it and you can't just postmark it on or before September 9th. You've got to **get it in the IRS hands**, and some very specific hands. Applications must go to:

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

Although some taxpayers may try to do this themselves, most work through a tax attorney. Some accountants are also preparing these, though dealings with accountants do not carry [attorney-client privilege](#). But however you do it, moving forward for many makes sense, regardless of when you learned you weren't compliant.

True, many U.S. citizens and permanent residents [didn't know](#) about these rules until recently. But it's harder today to remain [ignorant](#). As you evaluate alternatives, consider what the IRS says is "willful." See [IRS May Find "Innocent" FBAR Violation Willful](#).

The IRS says a person with foreign accounts **should** read the information the government specifies in its tax forms and instructions, and that failing to follow-up may provide evidence of "willful blindness." See [Excerpt From Internal Revenue Manual, 4.26.16.4.5.3, Paragraph 6](#) and [Some Foreign Account Penalties Unfair, Says Taxpayer Advocate](#).

Again, the IRS must have received in Philadelphia certain key documents from you on or before September 9, 2011. You may be able to get an extension for **some** of the items, but the extension request must be received by the IRS in **Austin**, also by September 9, 2011. See [IRS Extends Offshore Account Deadline](#). You can't e-file either one. Don't get confused by the recent changes to FBARs that allow some e-filing. See [E-Filing And Other FBAR Quirks](#).

For more, see:

[IRS Extends Offshore Account Deadline](#)

[Does IRS Amnesty Go Beyond Foreign Accounts?](#)

[IRS Updates Voluntary Disclosure Amnesty: What You Should Know](#)

[Some Foreign Account Penalties Unfair, Says Taxpayer Advocate](#)

[Is Foreign Account Ignorance Bliss?](#)

[Tax Amnesty Goes Hollywood](#)

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