



Gastvortrag von Nina Olson Center for Taxpayer Rights (US)

6. Dezember 2019 11:00 Uhr

Besprechungsraum AOW, Universitätsstraße 7, 1010 Wien

"IRS Offshore Voluntary Disclosure Initiatives: An analysis"

Tax agencies frequently use settlement initiatives as a means to address troubling areas of noncompliance while saving resources by avoiding intensive and expensive audit campaigns. In 2009, the US Internal Revenue Service announced a sweeping initiative designed to encourage US taxpayers who had offshore accounts and taxable income to voluntarily come forward. The IRS has declared the 2009 and successive initiatives to be a resounding success, bringing in over \$ 11.1 billion through 2018. Nina Olson, Executive Director of the Center for Taxpayer Rights, will discuss the structure of these initiatives and taking a deeper look at what they have and have not accomplished, showing that the regressive penalty structure of the initiatives may have harmed taxpayers with inadvertent errors and proved a boon to taxpayers intentionally placing assets offshore to avoid taxation.

Links to blogs:

<https://taxpayeradvocate.irs.gov/news/nta-blog-analysis-of-tax-settlement-programs-as-amnesties-part-1>

<https://taxpayeradvocate.irs.gov/news/nta-blog-an-analysis-of-tax-settlement-programs-as-amnesties-why-irs-s-offshore-voluntary-disclosure-settlement-programs-posed-risks-to-voluntary-compliance-part-2-of-3>

<https://taxpayeradvocate.irs.gov/news/an-analysis-of-tax-settlement-programs-as-amnesties-a-discussion-of-belated-alternatives-to-the-offshore-voluntary-disclosure-program-and-recommendations-for-further-improvements-part-3-of-3>

