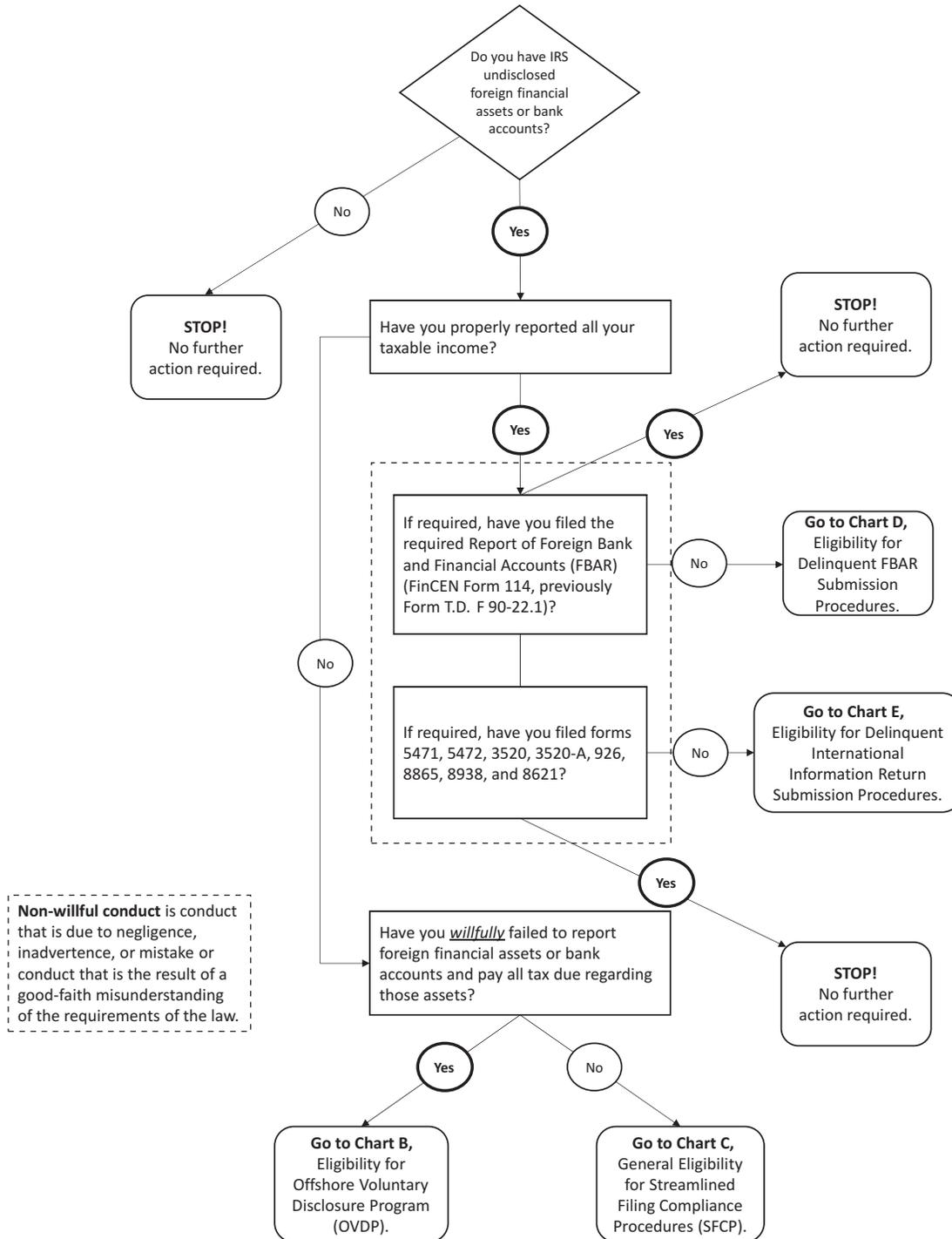


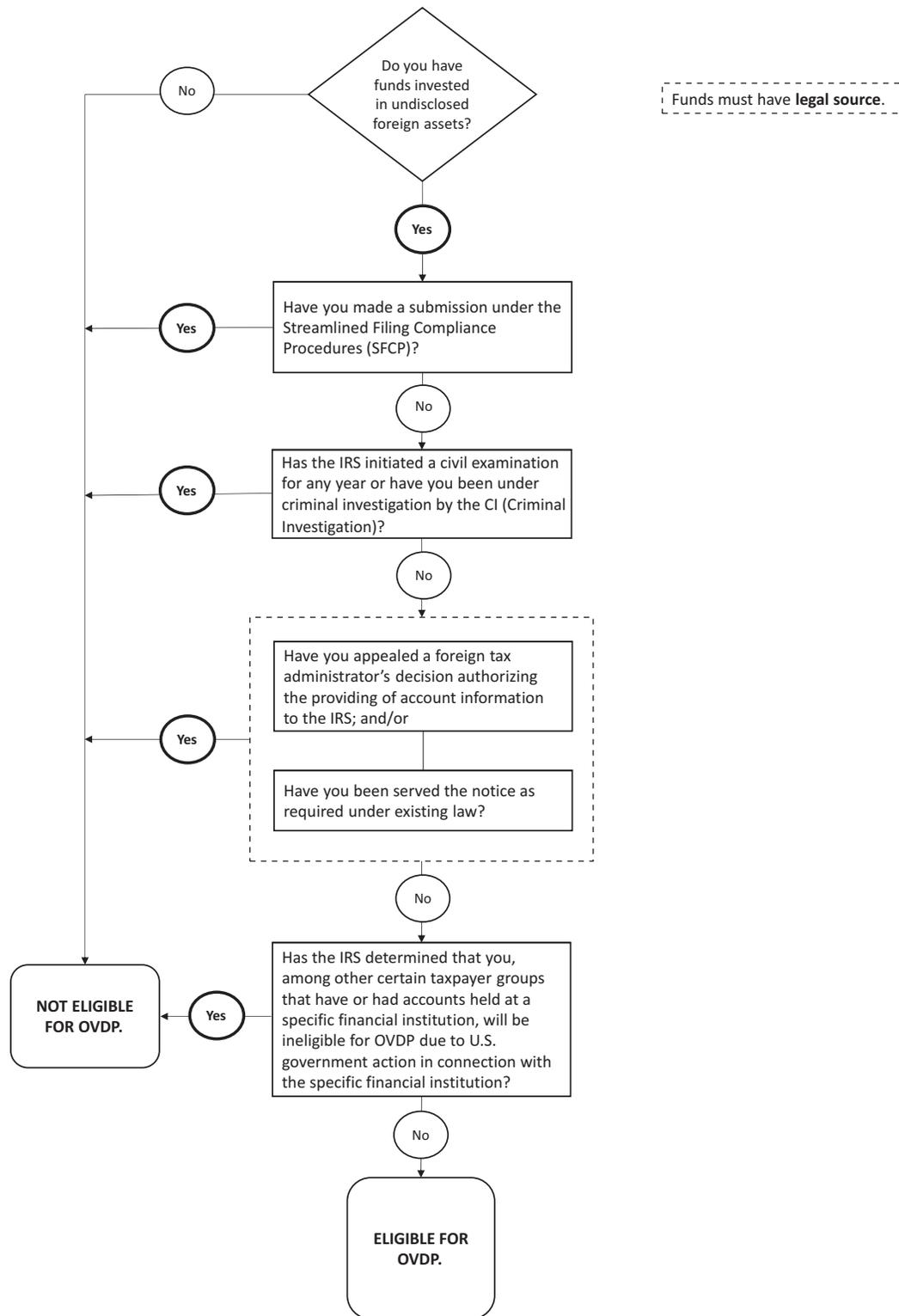
Appendix A. Flowcharts for Options Available to U.S. Taxpayers to Become Tax Compliant Under June 18, 2014, Guidance

Chart A. Options Available to U.S. Taxpayers With Undisclosed Foreign Financial Assets or Bank Accounts Under June 18, 2014, Guidance



Source: <http://www.irs.gov/Individuals/International-Taxpayers/Options-Available-For-U-S--Taxpayers-with-Undisclosed-Foreign-Financial-Assets>.

Chart B. Eligibility for Offshore Voluntary Disclosure Program (OVDP)



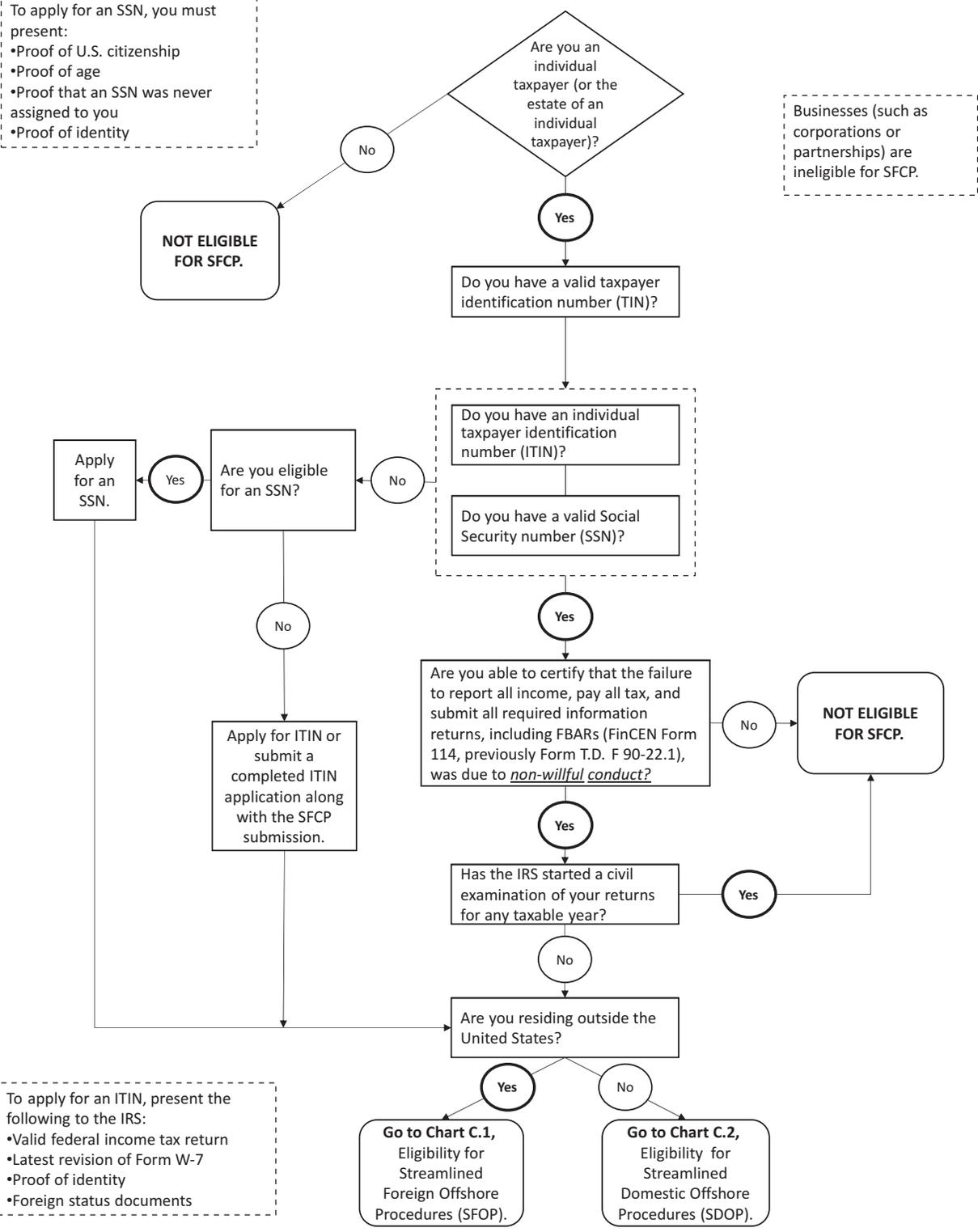
Source: <http://www.irs.gov/Individuals/International-Taxpayers/Offshore-Voluntary-Disclosure-Program> and <http://www.irs.gov/Individuals/International-Taxpayers/Offshore-Voluntary-Disclosure-Program-Frequently-Asked-Questions-and-Answers-2012-Revised>.

Chart C. General Eligibility for Streamlined Filing Compliance Procedures (SFCP)

To apply for an SSN, you must present:

- Proof of U.S. citizenship
- Proof of age
- Proof that an SSN was never assigned to you
- Proof of identity

Businesses (such as corporations or partnerships) are ineligible for SFCP.



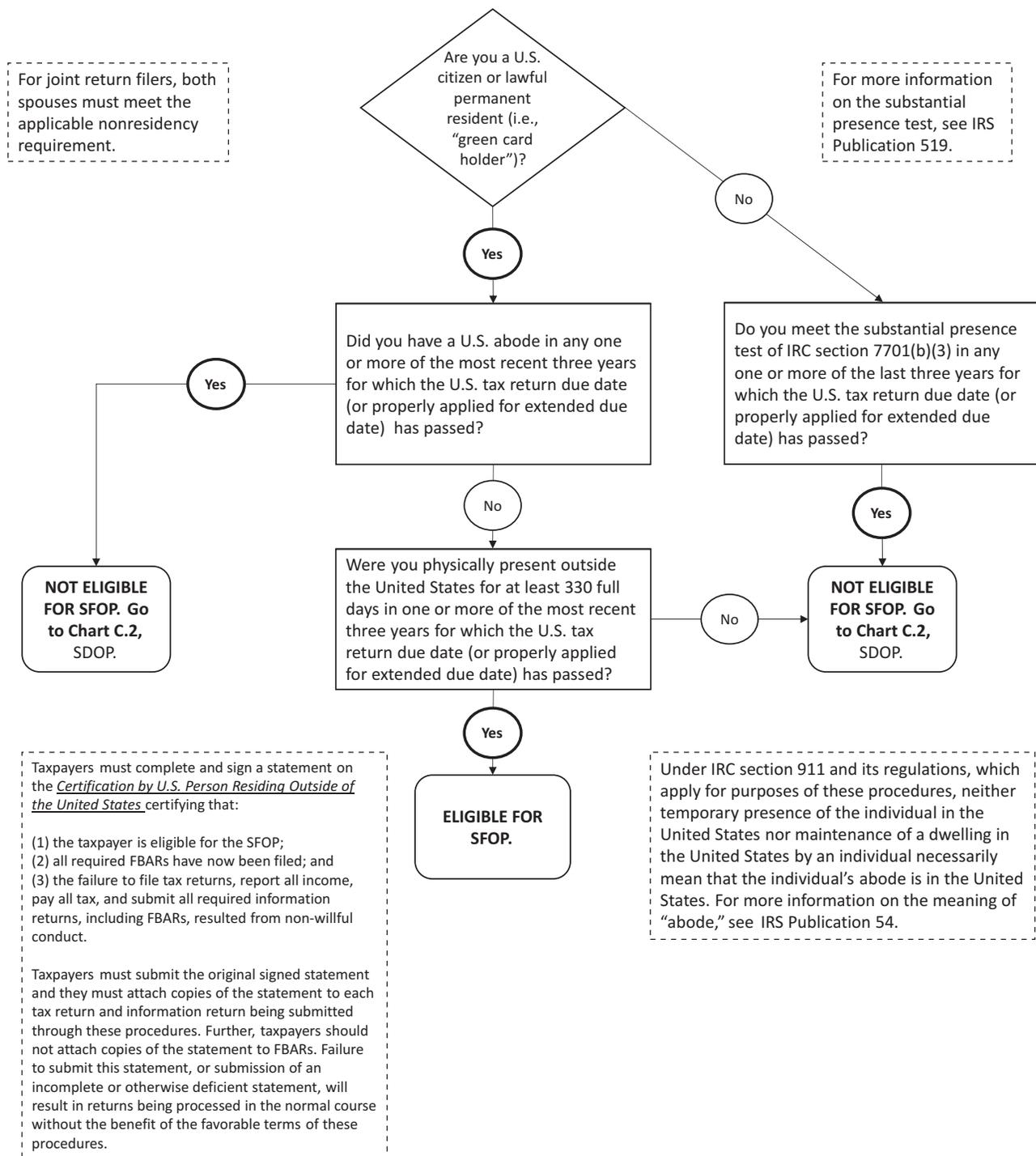
To apply for an ITIN, present the following to the IRS:

- Valid federal income tax return
- Latest revision of Form W-7
- Proof of identity
- Foreign status documents

Source: <http://www.irs.gov/Individuals/International-Taxpayers/Streamlined-Filing-Compliance-Procedures>.

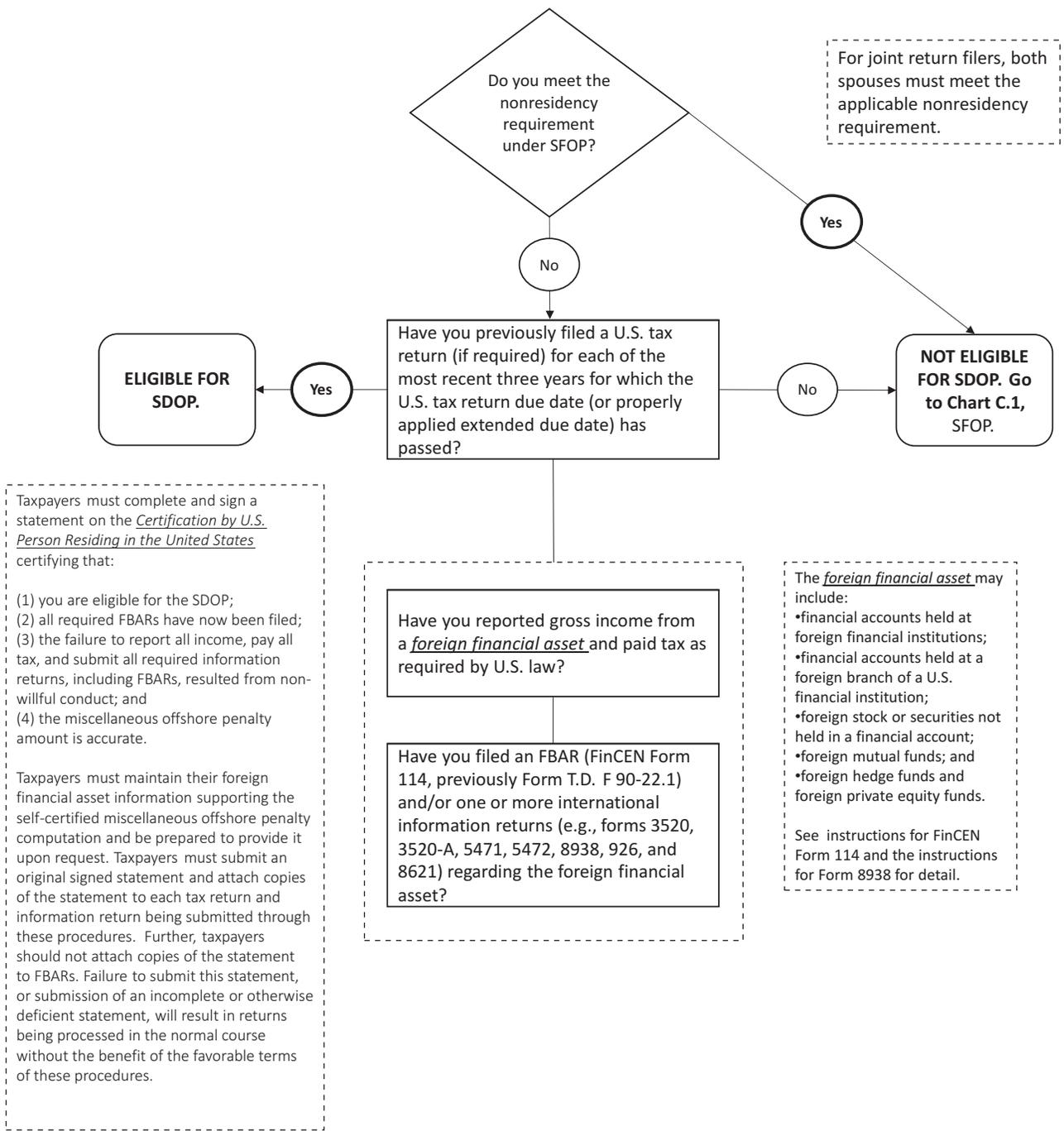
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Chart C.1. Eligibility for Streamlined Foreign Offshore Procedures (SFOP)



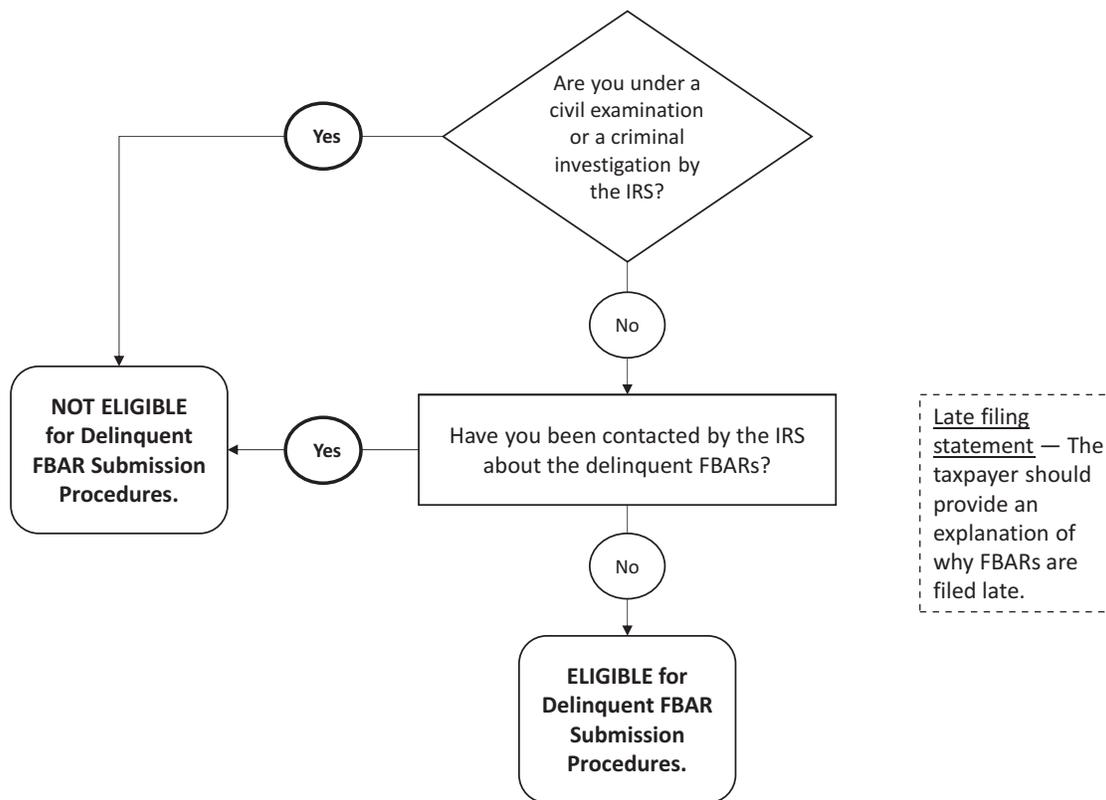
Source: <http://www.irs.gov/Individuals/International-Taxpayers/U-S-Taxpayers-Residing-Outside-the-United-States>.

Chart C.2. Eligibility for Streamlined Domestic Offshore Procedures (SDOP)



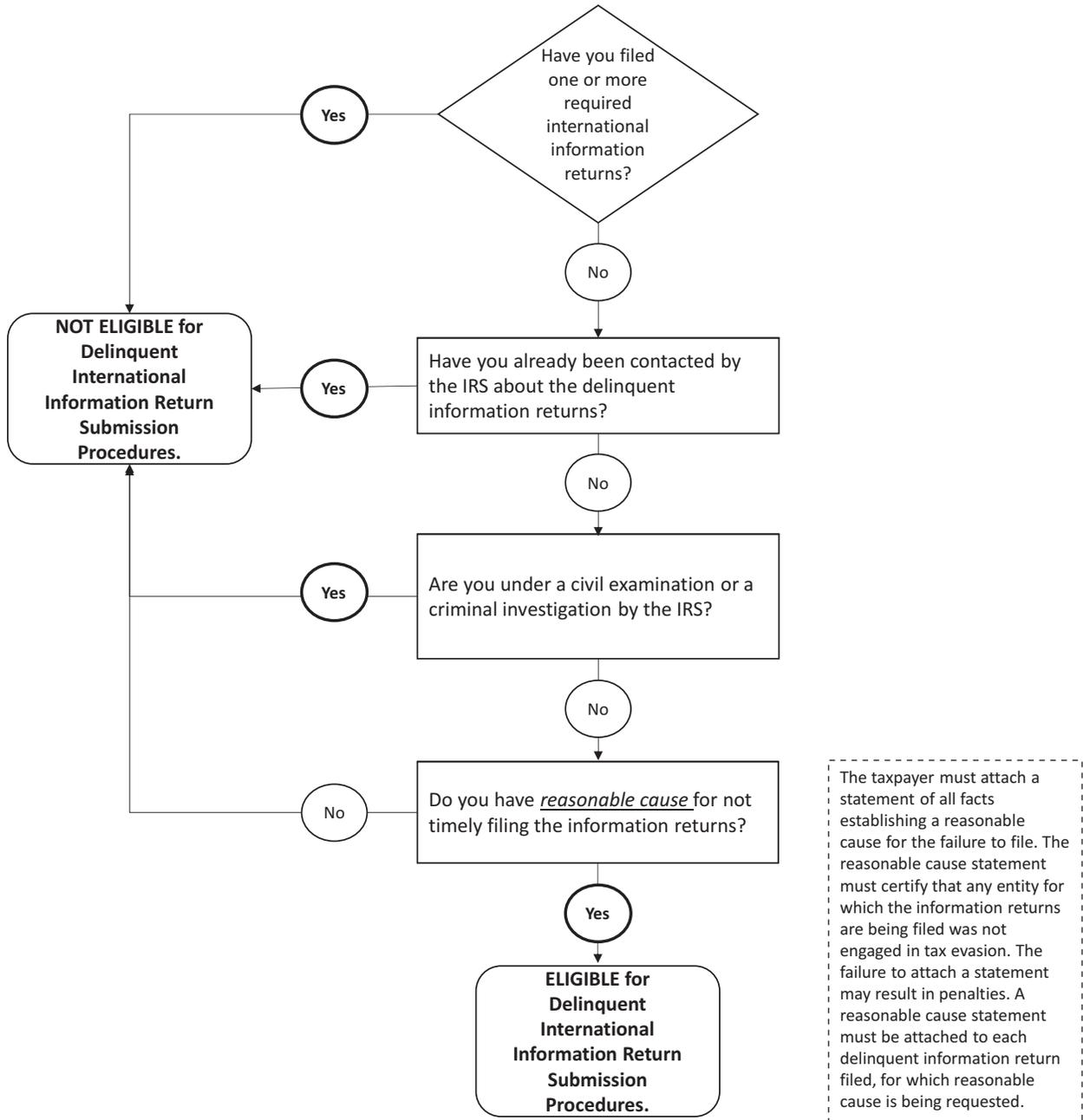
Source: <http://www.irs.gov/Individuals/International-Taxpayers/U-S-Taxpayers-Residing-in-the-United-States>.

Chart D. Eligibility for Delinquent FBAR Submission Procedures



Source: <http://www.irs.gov/Individuals/International-Taxpayers/Delinquent-FBAR-Submission-Procedures>.

Chart E. Eligibility for Delinquent International Information Return Submission Procedures



Source: <http://www.irs.gov/Individuals/International-Taxpayers/Delinquent-International-Information-Return-Submission-Procedures>.