

Acknowledgment of Streamlined Filing Compliance Procedures

簡易遵從程序確認聲明書

Rev. 2020.01.21

I hereby certify that I have read **Eligibility Criteria** and acknowledge that the **General treatment** of the procedures.
茲此證明我已閱讀**參與資格**並且知道以下事項。

| | | |
|---|--|--|
| 1 | I may not eligible Streamlined Filing Compliance Procedures. 我可能沒有資格參與簡易遵從程序。 | <input type="checkbox"/> Acknowledge, 確認 |
| 2 | My submission will be under criminal investigation. 我繳交的資料會受到刑事檢察的檢驗。 | <input type="checkbox"/> Acknowledge, 確認 |
| 3 | My submission may not be accepted. 我繳交的資料可能不被接受。 | <input type="checkbox"/> Acknowledge, 確認 |
| 4 | My submission may be subject to penalties. 我繳交的資料可能會有罰款。 | <input type="checkbox"/> Acknowledge, 確認 |
| 5 | My submission may be subject to IRS audit as normal tax return. 我繳交的資料可能會有像一般稅單的查稅。 | <input type="checkbox"/> Acknowledge, 確認 |

Email:

Signature

Name

Date

1. Eligibility Criteria, 參與資格

- a) Only for individual taxpayers, including estates of individual taxpayers. 只有自然人納稅人及自然人的遺產可參加。
- b) The program is different between taxpayers residing outside and in the United States. 住國內國外處理不同。
 - A) Taxpayers residing outside the United States. 住國外。
 - i. Meet the applicable non-residency requirement. 符合住國外的條件。
 - ii. Failed to report the income from a foreign financial asset. 短報海外帳戶收入。
 - iii. Failed to pay tax on the income from a foreign financial asset. 海外帳戶收入欠稅。
 - iv. Failed to report a foreign financial asset. 短報海外帳戶。
 - B) Taxpayers residing in the United States. 住國內。
 - i. Fail to meet the applicable non-residency requirement. 不符合住國外的條件。
 - ii. Have previously filed a U.S. tax return. 有報稅。
 - iii. Failed to report the income from a foreign financial asset. 短報海外帳戶收入。
 - iv. Failed to pay tax on the income from a foreign financial asset. 海外帳戶收入欠稅。
 - v. Failed to report a foreign financial asset. 短報海外帳戶。
 - vi. Asset not reported subject to the 5% miscellaneous offshore penalty. 未申報的海外帳戶資產總額的 5% 的雜項海外罰款。

- c) Taxpayers must certify that conduct was not willful. 納稅人必須保證缺報行為係非蓄意為之。
 - d) IRS has not initiated a civil examination of taxpayer's returns for any taxable year. 納稅人不在 IRS 民事調查中。
 - e) IRS has not initiated a criminal investigation of taxpayer's returns for any taxable year. 納稅人不在 IRS 刑事調查中。
 - f) Taxpayers eligible to use streamlined procedures who have previously filed delinquent or amended returns must pay previous penalty assessments. 納稅人先前申報時產生的罰金仍然要繳納，即使納稅人合格於簡易遵從程序。
 - g) Taxpayers who want to participate in the streamlined procedures need a valid Taxpayer Identification Number. 納稅人必須要有 SSN 社會安全號碼或 ITIN 稅號。
2. General treatment 一般處理
- a) Processed like any other return submitted to the IRS. 申報後的處理和一般報稅相同。
 - b) Will not be subject to IRS audit automatically. 不會自動引起查稅。
 - c) May be selected for audit under the existing audit selection processes. 有可能按一般選取原則查稅。
 - d) Will be expected to comply with U.S. law for all future years. 未來要守法申報。
3. Coordination between streamlined procedures and OVDP 簡易遵從程序和 OVDP 海外稅務自首計畫
- a) OVDP or streamlined procedures 如果納稅人的缺報行為係蓄意為之，必須走 OVDP 海外稅務自首計畫以免刑事究責。
 - b) May not participate in OVDP. 簡易遵從程序後不得再參加 OVDP 海外稅務自首計畫。反之亦然。
 - c) May request treatment under the applicable penalty terms available under the streamlined procedures. 如果 OVDP 還沒有執行最後協議，可能可以按簡易遵從程序來處罰。
 - A) Taxpayers residing outside the United States. 住國外。
 - i. Meet the applicable non-residency requirement. 符合住國外的條件。
 - ii. Failed to report the income from a foreign financial asset. 短報海外帳戶收入。
 - iii. Failed to pay tax on the income from a foreign financial asset. 海外帳戶收入欠稅。
 - iv. Failed to report a foreign financial asset. 短報海外帳戶。
 - B) Taxpayers residing in the United States. 住國內。
 - i. Fail to meet the applicable non-residency requirement. 不符合住國外的條件。
 - ii. Have previously filed a U.S. tax return. 有報稅。
 - iii. Failed to report the income from a foreign financial asset. 短報海外帳戶收入。
 - iv. Failed to pay tax on the income from a foreign financial asset. 海外帳戶收入欠稅。
 - v. Failed to report a foreign financial asset. 短報海外帳戶。
 - vi. Asset not reported subject to the 5% miscellaneous offshore penalty. 未申報的海外帳戶資產總額的 5% 的雜項海外罰款。