

How Do You Report Suspected Tax Fraud Activity?

If you suspect or know of an individual or company that is not complying with the tax laws, you may report this activity by completing **Form 3949-A**. You may fill out Form 3949-A online, print it and mail it to: **Internal Revenue Service**
Fresno, CA 93888

If you do not wish to use Form 3949-A, you may send a letter to the address above. Please include the following information, if available:

- Name and address of the person you are reporting
- The taxpayer identification number (social security number for an individual or employer identification number for a business)
- A brief description of the alleged violation, including how you became aware of or obtained the information
- The years involved
- The estimated dollar amount of any unreported income
- Your name, address and daytime telephone number

Although you are not required to identify yourself, it is helpful to do so. Your identity can be kept confidential.

How to report the following:

- **Abusive Tax Promotions and/or Promoters.** Complete the referral form 3949-A which documents the information necessary to report an abusive tax avoidance scheme. The form can be mailed or faxed to the IRS address and fax number on the form.
- **Abusive CPAs, Attorneys or Enrolled Agents.** Submit suspicious actions by tax professionals to the email address of the IRS Office of Professional Responsibility (opr@irs.gov).
- **Fraudulent IRS e-Mails and Websites.** Contact the IRS at phishing@irs.gov if you receive an e-mail claiming to be from the IRS.

Page Last Reviewed or Updated: April 05, 2011

What can I do if I think someone has filed a tax return using my social security number?

The IRS has security measures in place to verify the accuracy of tax returns and the validity of social security numbers submitted.

- If you receive a notice from the IRS that leads you to believe someone may have used your social security number fraudulently, please notify the IRS immediately by responding to the name and number printed on the notice or letter.
- You can contact the Federal Trade Commission (FTC) Identity Theft Hotline toll-free at 877-438-4338 if you suspect someone else is using your social security number, or to secure information on how to prevent identity theft.
- If you are an actual or potential victim of identity theft and would like the IRS to mark your account to identify any questionable activity, please complete Form 14039 *Identify Theft Affidavit* available on irs.gov.

See attachments on the next pages.

Information Referral

(See instructions on reverse)

1. Taxpayer Name a. Street Address b. City/State/ZIP c. Social Security Number (SSN) d. Occupation e. Date of Birth	2. Business Name a. Street Address b. City/State/ZIP c. Employer Identification Number d. Principal Bus Activity (Shaded area)
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3. Marital Status <input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Head of Household <input type="checkbox"/> Divorced <input type="checkbox"/> Separated	3a. Name of Spouse
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4. Alleged Violation of Income Tax Law (Check all that apply).

<input type="checkbox"/> False Exemption	<input type="checkbox"/> Unsubstantiated Income	<input type="checkbox"/> Unreported Income	<input type="checkbox"/> Failure to Withhold Tax
<input type="checkbox"/> False Deductions	<input type="checkbox"/> Kickback	<input type="checkbox"/> Narcotics Income	<input type="checkbox"/> Wagering/Gambling
<input type="checkbox"/> Multiple Filing	<input type="checkbox"/> False/Altered Documents	<input type="checkbox"/> Public/Political Corruption	<input type="checkbox"/> Earned Income Credit
<input type="checkbox"/> Organized Crime	<input type="checkbox"/> Failure to Pay Tax	<input type="checkbox"/> Failure to File Return	<input type="checkbox"/> Other (Describe below)

5. Unreported Income and Tax Years (Fill in Tax Years and dollar amount(s), if known, e.g., TY2005 \$10,000)

TY ___ \$ _____ TY ___ \$ _____ TY ___ \$ _____ TY ___ \$ _____ TY ___ \$ _____ TY ___ \$ _____

a. Comments (Briefly describe the facts of the alleged violation - Who/What/Where/When/How. Attach another sheet, if needed).

b. Are books/records available? <input type="checkbox"/> Yes <input type="checkbox"/> No	c. Do you consider the taxpayer dangerous? <input type="checkbox"/> Yes <input type="checkbox"/> No
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d. Banks, Financial Institutions used by the taxpayer: Name: _____ Address: _____ City/State/ZIP: _____	Name: _____ Address: _____ City/State/ZIP: _____
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e. Please describe how you learned and/or obtained the information in this report (Attach another sheet, if needed):

6. Your Name: _____

a. Address: _____

b. City/State/ZIP: _____

c. Telephone Number (Please include the Area Code): _____

For Mailing Address, see Instructions

For Paperwork Reduction Act, see Instructions

Instructions

Provide the following information for the Person/Business You Are Reporting if Known:

1. Name
 - a. Street Address of Residence
 - b. City, State, and Zip Code
 - c. Social Security Number
 - d. Date of the Person's Birth
2. Business Name
 - a. Street Address of Business
 - b. City/State/Zip Code
 - c. Enter Employer Identification Number
 - d. Describe the Primary Business Activity
3. Indicate Martial Status
M - Married **S** - Single **HH** - Head of Household **Div** - Divorced **Sep** - Separated
3a. Enter name of spouse, if applicable.
4. Check all Tax Violations That Apply to Your Report or Describe in Comments If Not Listed.
5. If your report involves unreported income, indicate the year(s) and the dollar amount(s)
 - 5a. Briefly describe the facts of the alleged violation(s) as you know them. Please attach another sheet, if you need more room.
 - 5b. Indicate (Yes or No) if books and/or records are available that substantiate your report.
 - 5c. Indicate (Yes or No) if you consider the person to be violent or dangerous and provide an explanation in the comments section of this form.
 - 5d. List name and address of bank(s) and/or financial institution(s) used by the taxpayer if known.
 - 5e. Briefly explain how you learned of or obtained the information contained in your report. Please attach another sheet, if you need more room.
6. Enter your name, street address, city, state, zip code and a telephone number where you can be contacted. Indicate time of day you may be contacted if appropriate. **This Information is not Required to Process Your Report.**

Please print and send your completed form to the Internal Revenue Service at:

**Internal Revenue Service
Fresno, CA 93888**

PAPERWORK REDUCTION NOTICE: We ask for the information on this form to carry out the Internal Revenue laws of the United States. This report is voluntary and the information requested helps us determine if there has been a violation of Income Tax Law. We need it to insure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administrations of any Internal Revenue laws. Generally, tax returns and tax return information are confidential, as required by Code section 6103.

The time required to complete this form will vary depending on individual circumstances. The estimated average time is 15 minutes.

Privacy Act Notice

We are requesting this information under authority of 26 U.S.C. 7801.

The primary purpose of this form is to report potential violations of the Internal Revenue laws.

The information may be disclosed to the Department of Justice to enforce the tax laws.

Providing the information is voluntary. Not providing all or part of the information will not affect you.

Identity Theft Affidavit

Please complete and submit this form if you are an actual or potential victim of identity theft and would like the IRS to mark your account to identify any questionable activity.

Please check one of the following boxes

I am a **victim of identity theft** and I believe this incident **is affecting** my tax records *(Provide a short explanation of the tax impact)*

I am a **victim of identity theft** and believe I may be at risk for **future impact** to my tax account

I am a **potential victim** of identity theft and believe I may be at risk for future impact to my tax account.
(You should check "potential victim" if you have not experienced identity theft but are at risk due to a lost/stolen purse or wallet, questionable credit card or credit report activity, etc.)

Tax year(s) impacted and/or date the incident occurred *(if applicable or known)* Last tax return filed (year) *(Enter NRF if not required to file)*

Taxpayer's last name First name Middle initial Provide the last 4 digits of your Social Security Number (SSN) or your **complete** Individual Taxpayer Identification Number (ITIN)

Taxpayer's current mailing address

City State ZIP code

Address on last tax return filed *(Check here if you are not required to file a tax return)*

City State ZIP code

Telephone number Home Work Cell Best time(s) to call

Primary language English Spanish Other - specify

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the information entered in this form is true, correct, complete, and made in good faith.

(Signature of taxpayer) _____
(Date signed mm/dd/yyyy)

Please submit this completed form and a photocopy of at least one of the following documents to verify your identity.
(Check the box next to the document you are submitting)

- a) Passport
- b) Driver's license
- c) Social Security Card
- d) Other valid U.S. Federal or State government issued identification**

** Please do not submit photocopies of federally issued identification where prohibited by 18 U.S.C. 701 (e.g., official badges designating federal employment).

Please submit the photocopies required above with this form using one of the options described on page 2 of this form.

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Please submit the photocopies required above with this form using one of the following options

BY MAIL	BY FAX
<p>If you received a notice from the IRS, return this form with a copy of the notice to the address contained in the notice.</p> <p>If you have not received a notice and are self-reporting as an actual or potential victim of identity theft, please mail this form to:</p> <p>Internal Revenue Service P.O. Box 9039 Andover, MA 01810-0939 USA</p>	<p>If you received a notice in the mail from the IRS and a fax number is shown, fax this completed form with a copy of the notice to that number. Please include a cover sheet marked "Confidential." If no fax number is shown, please follow the mailing instructions.</p> <p>NOTE: The IRS does not initiate contact with taxpayers by e-mail or fax.</p> <p>If you have not received a notice and are self-reporting as an actual or potential victim of identity theft, fax this form to: (978) 247-9965.</p> <p>NOTE: This is not a toll-free number. Your telephone company or a third party service provider, if applicable, may charge to send faxes.</p>

Other helpful identity theft information may be found on www.irs.gov (keyword "identity theft"). Additionally, locations and hours of operation for Taxpayer Assistance Centers can be found at <http://www.irs.gov/localcontacts/index.html>.

Note: The Federal Trade Commission (FTC) is the central federal government agency responsible for identity theft awareness. The IRS does not share taxpayer information with the FTC. Please refer to the FTC's website at <http://www.ftc.gov> (keyword "identity theft") for additional information, protection strategies, and resources.

Privacy Act and Paperwork Reduction Act Notice

Our legal authority to request the information is 26 U.S.C. 6001.

The primary purpose of the form is to provide a method of reporting identity theft issues to the IRS so that the IRS may document situations where individuals are or may be victims of identity theft. Additional purposes include the use in the determination of proper tax liability and to relieve taxpayer burden. The information may be disclosed only as provided by 26 U.S.C. 6103.

Providing the information on this form is voluntary. However, if you do not provide the information it may be more difficult to assist you in resolving your identity theft issue. If you are a potential victim of identity theft and do not provide the required substantiation information, we may not be able to place a marker on your account to assist with future protection. If you are a victim of identity theft and do not provide the required information, it may be difficult for IRS to determine your correct tax liability. If you intentionally provide false information, you may be subject to criminal penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see the form for filing instructions.

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.