

How Do You Report Suspected Tax Fraud Activity?

If You...	Then	And
<p>... suspect or know of an individual or a business that is not complying with the tax laws on issues such as:</p> <ul style="list-style-type: none"> • False Exemptions or Deductions • Kickbacks • False/Altered Document • Failure to Pay Tax • Unreported Income • Organized Crime • Failure to Withhold 	<p>Use Form 3949-A, Information Referral</p> <p>CAUTION: Do NOT use Form 3949-A to report any of the other issues listed in this chart</p>	<p>Print the form and mail to:</p> <ul style="list-style-type: none"> • Internal Revenue Service • Fresno, CA 93888 <p>or, order the form by mail or by calling the Tax Fraud Hotline recording at 1-800-829-0433. Note: we don't accept alleged tax law violation referrals over the phone.</p> <p>You may also send a letter to the address above instead of using Form 3949-A. Please include as much information as possible, such as these important points:</p> <ol style="list-style-type: none"> 1. Name and Address of person or business you are reporting 2. The individual's social security number or the business' employer identification number 3. A brief description of the alleged violation(s), including how you became aware or obtained information about the violation(s) 4. The years involved 5. The estimated dollar amount of any unreported income 6. Your name, address and telephone number* <p>*Although you are not required to identify yourself, it is helpful to do so. Your identity will be kept confidential.</p> <p>Note: Submitters of Form 3949-A will not receive a status or progress update on the referral due to tax return confidentiality under IRC 6103.</p>
<p>...suspect someone stole your identity and used your SSN for employment purposes or could use your SSN to file a tax return</p>	<p>Use Form 14039*</p> <p>*Spanish version: Form 14039 (SP)</p>	<p>Complete the form online, print it and mail or fax to the appropriate office using the options listed on page 2 of the form. Include photocopies of at least one of the documents listed on the form to verify your identity. For additional information, refer to the Taxpayer Guide to Identity Theft</p>
<p>...suspect fraudulent activity or an abusive tax scheme by a tax return preparer or tax preparation company</p>	<p>Use Form 14157**</p> <p>**Form 14157-A (see below) may also be required</p>	<p>You may complete the form online, print it and mail it to the IRS address on the form.</p>
<p>...suspect a tax return preparer filed a return or altered your return without your consent and you are seeking a change to your account</p>	<p>Use Form 14157 AND Form 14157-A</p>	<p>Send BOTH forms (Form 14157 and Form 14157-A) to the address shown in the Instructions for Form 14157-A.</p>
<p>...suspect an abusive tax promotion or promoter</p>	<p>Use Form 14242</p>	<p>The form can be mailed or faxed to the IRS address or fax number on the form.</p>
<p>...suspect misconduct or wrongdoing by an exempt organization or employee plan</p>	<p>Use Form 13909</p>	<p>Mail it to the address provided on the form.</p>
<p>...have information and want to claim a reward</p>	<p>Use Form 211</p>	<p>Mail it to the address in the Instructions for the form.</p>
<p>...suspect you received or are aware of fraudulent IRS e-mails and websites</p>	<p>See www.irs.gov/uac/Report-Phishing for what to do if you receive a suspicious IRS-related communication</p>	