Form D-3949A  Tax Fraud and Identity Theft Information Report

Use this form to report suspected tax law violations. Caution: Read the Instructions before completing this form.

NOTE: IDENTITY THEFT VICTIMS SKIP PART I, AND GO TO PART II.

PART I - TO REPORT TAX FRAUD ONLY

Section A - Information About the Person or Business You Are Reporting

Complete 1, if you are reporting an Individual. Complete 2, if you are reporting a business only. Complete 1 and 2 if you are reporting a business and its owner. (Leave blank any lines you do not know.)

1a. Name of individual  b. Social Security Number/TIN  c. Date of birth

d. Street address  e. City  f. State  g. Zip Code

h. Occupation  i. Email address

j. Marital status (Check one, if known)
   □ Married  □ Single  □ Head of Household  □ Divorced  □ Separated

k. Name of spouse

2a. Name of business  b. Employer Tax ID Number  c. Telephone number

d. Street address  e. City  f. State  g. Zip Code

h. Email address  i. Website

Section B - Describe the Alleged Violation of Income Tax Law

3. Alleged violation of income tax law. (Check all that apply.)
   □ False Exemption  □ Unsubstantiated Income  □ Unreported Income  □ Failure to File Return
   □ False Deductions  □ Earned Income Credit  □ Kickback  □ Failure to Pay Tax
   □ Multiple Filings  □ False/Altered Documents  □ Wagering/Gambling  □ Sales Tax
   □ Other (describe in 5)  □ Other (describe in 5)

4. Unreported income and tax years. Fill in Tax Year(s) and Dollar amounts, if known (e.g., TY 2013 - $10,000).

   TY $  TY $  TY $  TY $  TY $  TY $

5. Comments (Briefly describe the facts of the alleged violation-Who/What/Where/When/How you learned about and obtained the information in this report. Attach another sheet, if needed.)

6. Additional information. Answer these questions, if possible. Otherwise, leave blank.

   a. Are books/records available? Yes □ No □ (If available, do not send now. We will contact you if they are needed for an investigation.)

   b. Banks, Financial Institutions used by the taxpayer.

   Name  Name

   Street address  Street address

   City  Street address  State  Zip Code  City  State  Zip Code

Section C - Information About Yourself

This information is not required to process your report, but would be helpful if we need to contact you for any additional information.

7a. Your name  b. Telephone number  c. Best time to call

d. Street address  e. City  f. State  g. Zip Code

Please print and send your completed form to: Office of Tax and Revenue, Attn: Tax Fraud Hotline, 1101 4th Street SW, Washington, DC 20024
Form D-3949A

PART II - TO REPORT IDENTITY THEFT ONLY

Section D - Name and Contact Information of Identity Theft Victim or Potential Victim (Required)

<table>
<thead>
<tr>
<th>Taxpayer's last name</th>
<th>First name</th>
<th>M.I.</th>
<th>Taxpayer Identification Number (Please provide taxpayer’s 9-digit SSN or ITIN)</th>
</tr>
</thead>
</table>

Current mailing address (apartment or suite number and street, or P.O. Box). If deceased, please provide last known address.

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>

Tax Year(s) in which you experienced identity theft (If not known, enter ‘Unknown’ in one of the boxes below.)

<table>
<thead>
<tr>
<th>Last tax year a return was filed.</th>
</tr>
</thead>
</table>

Address used on last filed tax return (if different than ‘Current.’)

<table>
<thead>
<tr>
<th>Name(s) used on last filed tax return (if different than ‘Current.’)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>

Telephone number with area code (Optional)  If deceased, please indicate ‘Deceased’.

<table>
<thead>
<tr>
<th>Best time(s) to call.</th>
</tr>
</thead>
</table>

Language in which you would like to be contacted

| ☐ English | ☐ Spanish | ☐ Other (specify): |

Please provide an explanation of the identity theft issue, how you became aware of it and provide relevant dates (use additional sheets, if necessary):

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State or Federal Issued Identification (Required)

Submit this completed form and a clear and legible photocopy of at least one of the following documents to verify the identity of the person listed above. If necessary, enlarge photocopies so all information is clearly visible.

Check the box next to the document(s) you are submitting:

- ☐ Driver’s license
- ☐ Passport
- ☐ Valid U.S. Federal or State government issued identification**
- ☐ Federal employees should not copy his or her employee identification card as 18 U.S.C. prohibits doing so.

Penalty of Perjury Statement and Signature (Required)

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the information entered on this Form D-3949A is true, correct, complete, and made in good faith.

Signature of taxpayer, or representative, conservator, parent or guardian: __________________________ Date __________________

Representative, conservator, parent or guardian information (Required if completing Section D on someone else’s behalf)

<table>
<thead>
<tr>
<th>Representative’s last name</th>
<th>First name</th>
<th>M.I.</th>
<th>Taxpayer’s last name</th>
<th>First name</th>
<th>M.I.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Representative's telephone number (including area code)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Representative’s current mailing address (apt., suite no. and street, or P.O. Box)

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>

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07/17

D-3949A

Tax Fraud and Identity Theft Information Report
General Instructions

Purpose of the Form
Use Form D-3949A to report alleged tax law violations.

Specific Instructions

PART I - TO REPORT TAX FRAUD ONLY

Section A - Provide Information About the Person/Business You Are Reporting, if known.
Provide as much information as you know about the person or business you are reporting.

1. **Complete if you are reporting an individual.** Include their name, street address, city, state, ZIP Code, Social Security Number or Taxpayer Identification Number, date of birth, occupation, marital status, name of spouse (if married), and email address. Include as much information as you know.

2. **Complete if you are reporting a business.** Include the business name, business street address, city, state, Zip Code, Employer Identification Number (EIN), telephone number(s), email address, and website, if known.

   Note: Complete both parts if you are reporting a business and its owner.

Section B - Describe the Alleged Violation of Income Tax Law
Use this section to describe the alleged tax law violation(s).

3. **Check all Tax Violations That Apply to Your Report**
   - **False Exemption** - Claimed persons as dependents they are not entitled to claim.
   - **False Deductions** - Claimed false or exaggerated deductions to reduce their taxable income.
   - **Multiple Filings** - Filed more than one tax return to receive fraudulent refunds.
   - **Unsubstantiated Income** - Reported false income from an unverifiable source in order to get a false refund.
   - **Earned Income Credit** - Claimed Earned Income Credit which they were not entitled to receive. They may have reported income they did not earn or claimed children they were not entitled to claim.
   - **False/Altered Documents** - Changed documents, such as a W-2 or Form 1099, or created fake documents to substantiate a false refund.
   - **Unreported Income** - Received cash or other untraceable payments, such as goods or services, and did not report the income.
   - **Kickback** - Received illegal payments or kickbacks in exchange for referring the business of a government agency or other business towards a company or for influencing business decisions that result in part of the payment for the business received or service performed being returned to the person who made the referral.
   - **Wagering/Gambling** - Did not report income received from wagering or gambling.
   - **Failure to File Return** - Individual or business has not filed returns legally due.
   - **Failure to Pay Tax** - Individual or business has not paid taxes legally due.
   - **Sales Tax** - Business has failed to collect or pay tax legally due.
   - **Other** - Describe in 5.

4. **If your report involves unreported income, indicate the year(s) and the dollar amount(s).**

5. **Briefly describe the facts of the alleged tax law violation(s) as you know them.** Please attach another sheet, if necessary.

6. **Additional information, if known.** Attach another sheet, if necessary.

Section C - Provide Information about Yourself

7. **Note:** Information about yourself is NOT required to process your report, but may be helpful if we need additional information.

PART II - TO REPORT IDENTITY THEFT ONLY

Section D - Provide Information Involving Identity Theft
Provide as much information as you know about the identity theft issue.

Please print and send your completed form to the Office of Tax and Revenue at:
Office of Tax and Revenue
Attn: Tax Fraud Hotline
1101 4th Street SW
Washington, DC 20024