

# 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.

This is a **FILL-IN** format. Please do not **handwrite** any data on this form other than your signature.

**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)			k. Name of spouse		
<input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Head of Household <input type="checkbox"/> Divorced <input type="checkbox"/> Separated					
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.)

- |                                                |                                                  |                                            |                                                 |
|------------------------------------------------|--------------------------------------------------|--------------------------------------------|-------------------------------------------------|
| <input type="checkbox"/> False Exemption       | <input type="checkbox"/> Unsubstantiated Income  | <input type="checkbox"/> Unreported Income | <input type="checkbox"/> Failure to File Return |
| <input type="checkbox"/> False Deductions      | <input type="checkbox"/> Earned Income Credit    | <input type="checkbox"/> Kickback          | <input type="checkbox"/> Failure to Pay Tax     |
| <input type="checkbox"/> Multiple Filings      | <input type="checkbox"/> False/Altered Documents | <input type="checkbox"/> Wagering/Gambling | <input type="checkbox"/> Sales Tax              |
| <input type="checkbox"/> 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 \_\_\_\_\_ \$ \_\_\_\_\_

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	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

**PART II - TO REPORT IDENTITY THEFT ONLY**

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

Taxpayer's last name	First name	M.I.	Taxpayer Identification Number <i>(Please provide taxpayer's 9-digit SSN or ITIN)</i>
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Current mailing address (*apartment or suite number and street, or P.O. Box*). If deceased, please provide last known address.

City	State	Zip Code
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Tax Year(s) in which you experienced identity theft ( <i>If not known, enter 'Unknown' in one of the boxes below.</i> )	Last tax year a return was filed.								
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:12.5%; border: 1px solid black; height: 20px;"></td> </tr> </table>									

Address used on last filed tax return ( <i>if different than 'Current'.</i> )	Name(s) used on last filed tax return ( <i>if different than 'Current'.</i> )
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City	State	Zip Code
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Telephone number with area code ( <i>Optional</i> ) <i>If deceased, please indicate 'Deceased'.</i>	Best time(s) to call.
Home telephone number	Cell phone number

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):

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

Check only ONE of the following five boxes next to the reason you are submitting this form.

- 1. The taxpayer is deceased and I am the surviving spouse. (No attachments are required, including death certificate.)
- 2. The taxpayer is deceased and I am the court-appointed or certified personal representative.
  - Attach a copy of the court certificate showing your appointment.
- 3. The taxpayer is deceased and a court-appointed or certified personal representative has not been appointed.
  - Attach a copy of the death certificate or formal notification from a government office informing next of kin of decedent's death.
  - Indicate your relationship to decedent:     Spouse     Child     Parent/Legal Guardian     Other: \_\_\_\_\_
- 4. The taxpayer is unable to complete this form and I am the appointed conservator or have Power of Attorney(POA)/Declaration of Representative authorization per DC Form D-2848.
  - Attach a copy of documentation showing your appointment as conservator or POA authorization.
- 5. The victim or potential victim is a 'minor.' 'Minor' as defined per the state in which the 'minor' resides.
 

By checking this box and signing below you are indicating that you are an authorized representative, as parent, guardian or legal guardian, to file a legal document on the child's behalf.

  - Indicate your relationship to minor:     Parent/Legal Guardian     Fiduciary Relationship per IRS Form 56
  - Power of Attorney                                    Other: \_\_\_\_\_

Representative's last name	First name	M.I.
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Last four digits of Representative's Taxpayer ID number	Representative's telephone number ( <i>including area code</i> )
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Representative's current mailing address (*apt., suite no. and street, or P.O. Box*)

City	State	Zip Code
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