

Instructions for Form 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 untracable 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.

Use the Submit button to send your completed form via email to: TaxFraudHotline@DC.gov

or

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**