



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. You may also be entitled to a reward.

Frequently Asked Questions - [1.13 IRS Procedures: Reporting Fraud](#)

[Criminal Investigation \(CI\)](#)

[Tax Fraud Alerts](#)

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 Marital 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.**

Send the completed Form to the Internal Revenue Service Campus Location below:

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. If you have comments concerning the accuracy of these time estimates or suggestions for making the form simpler, we would be happy to hear from you. You can email us at *taxforms@irs.gov (please type "Forms Comment" on the subject line) or write the Internal Revenue Service, Tax forms Coordinating Committee, SE:W:CAR:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.

Do not send this completed form to the Tax Form Coordinating Committee. Instead, send it to the IRS location shown above.