Rewards for Information Provided by Individuals to the Internal Revenue Service

Section 7623 of the Internal Revenue Code and the regulations under it permit the Internal Revenue Service to pay a reward to anyone who provides information that leads to the detection and punishment of anyone violating the internal revenue laws.

Who May File A Claim For Reward

Under the above section, you may file a claim for reward unless:

1. You were employed by the Department of the Treasury at the time you received or provided the information; or
2. You are a present or former federal employee, who received the information in the course of your official duties.

An executor, administrator, or other legal representative may file a claim for reward on behalf of a decedent if the decedent was eligible to file such a claim before his or her death. The representative must attach to the claim evidence of authority to file it.

Providing Information For A Reward

If you have information you believe would be valuable to the Internal Revenue Service, you may give it in person or writing to a representative of the Criminal Investigation Division in the office of any District Director, or write to the Criminal Investigation Branch of any Internal Revenue Service Center.

Useful information about persons who do not comply with the tax laws includes, but is not limited to, the following:

1. Tax years of violations.
2. Aliases.
3. Addresses.
4. Social Security Number and/or Employer Identification Number.
5. Financial data (bank accounts, assets) and its location.
6. Documentation to substantiate allegation (for example, books and records) and its location.
7. Date of birth.

Filing A Claim For Reward

To file a claim for reward, you should:

1. Notify the office or person to whom you reported the information that you are claiming a reward.

2. File a claim for reward by completing Form 211, signing it with your true name, and mailing it to the Informants' Claim Examiner at the office of any Service Center Director. If you provided the information in person, include in your claim the name and title of the person to whom you reported the information and the date you reported it.

If you used an identity other than your true name when you originally reported the information, attach to the claim proof that you are the person who gave the information. (IRS does not disclose the identity of its informants to unauthorized persons.)

Amount and Payment of Reward

The District Director will determine whether a reward will be paid and its amount. In making this decision, the information you provided will be evaluated in relation to the facts developed by the resulting investigation. Claims for reward will be paid in proportion to the value of information you furnished voluntarily and on your own initiative with respect to taxes, fines, and penalties (but not interest) collected. The amount of reward will be determined as follows:

1. For specific and responsible information that caused the investigation and resulted in recovery, the reward will be ten percent of the first $75,000 recovered, five percent of the next $25,000, and one percent of any additional recovery. The total reward will not be more than $100,000.

2. For information that caused the examination and was of value in determining tax due, although not specific, and for information that was a direct factor in recovering tax, the reward will be five percent of the first $75,000 recovered. Two and one half percent of the next $25,000, and one half percent of any additiona recovery. The total reward will not be more than $100,000.

3. For information that caused the investigation but was of no value in determining tax due, the reward will be one percent of the first $75,000 recovered and one half percent of any additional recovery. The total reward will not be more than $100,000.

4. An informant who has received direct payment(s) for information provided to the Service is not precluded from filing a claim for reward for the same information. However, to prevent duplicate payments, the amount of the reward payment will be reduced by the amount of the direct payment(s).

Any reward will be paid as soon as possible after collection of these additional amounts.

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Form **211** (Rev. January 1993) Department of the Treasury Internal Revenue Service	**Application for Reward for Original Information**	OMB Clearance No. 1545-0409 Expires 11/30/95
		Claim Number

This application is voluntary and the information requested enables us to determine and pay rewards. We use the information to record a claimant's reward as taxable income and to identify any tax outstanding *(including taxes on a joint return filed with a spouse)* against which the reward would first be applied. We need social security numbers and dates of birth on this application in order to process it. Failure to provide the information requested may result in suspension of processing this application. Our authority for asking for the information on this form is 26 USC 6001, 6109, 6011, 7623, 7802, and 5 USC 301.

Name of claimant	Date of Birth Month / Day / Year	Social Security Number
Name of spouse	Date of Birth Month / Day / Year	Social Security Number
Address, including ZIP code		

I am applying for a reward, in accordance with the law and regulations, for original information furnished, which led to the detection of a violation of the Internal Revenue laws of the United States and the collection of taxes, penalties, fines and forfeitures. I was not an employee of the Department of the Treasury at the time I came into possession of the information nor at the time I divulged it.

Name of IRS employee to whom violation was reported	Title	Date violation reported *(Month, day, year)*
Name of taxpayer who committed the violation		
Address, including ZIP code		

Relative to information I furnished on the above named taxpayer, the Internal Revenue Service made the following payments to me or on my behalf:

Date of Payment	Amount	Name of Person/Entity to Whom Payment Was Made

Under penalties of perjury, I declare that I have examined this application and my accompanying statements, if any, and to the best of my knowledge and belief they are true, correct, and complete. I understand the amount of any award will represent what the District or Service Center Director considers appropriate in this particular case.

Signature of claimant

Date

The following is to be completed by the Internal Revenue Service

Allowance of Reward

District	Sum recovered	Amount of reward
	$	

In consideration of the original information that was furnished by the claimant named above, which concerns a violation of the internal revenue laws and which led to the collection of taxes, penalties, fines, and forfeitures in the sum shown above, I approve payment of a reward in the amount stated.

Signature of Service Center Director	Date

FOR PAPERWORK REDUCTION ACT NOTICE, PLEASE SEE THE BACK OF THIS FORM.

PAPERWORK REDUCTION ACT NOTICE. We ask for the information on this form to carry out the Internal Revenue laws of the United States. 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 required to give us the information if you are applying for a reward.

The time needed 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 this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the Office of Management and Budget, Paperwork Reduction Project (1545-0409), Washington, DC 20503. DO NOT send this form to either of these offices. Instead, mail or bring it to your local IRS office.

☆ U.S. GPO:1993-715-016/71189

Criminal Investigation Information Item

1. D.C.N. D.O.

2a. Name of Taxpayer *(Last)* *(First)*

b. Address

c. City | State | ZIP Code

3a. Soc. Sec. No. 0 | b. E. I. No. 1

4a. Occupation | b. Code

5a. Illegal Activity | b. Code

6a. Name or ID No. of Origin

b. Address

c. City | State Code | ZIP Code

7. Communication ☐ 1-Person ☐ 2-Phone ☐ 3-Written
Telephone Number ( ) -

8. Source *(Entered by C.I.D. only)*
Enter the two digit code from the instructions on reverse.

9. Tax Years YY YY

10. Nature of Tax *(Check one)*
☐ 1 - Income ☐ 3 - Gift ☐ 5 - Excise
☐ 2 - Employment ☐ 4 - Estate ☐ 6 - Other

11. Status of Claim or Application for Reimbursement

	211	211A
Not known	☐ A	☐ G
Will be filed	☐ B	☐ H
Will not be filed	☐ C	☐ I
Form furnished	☐ D	☐ J
Form attached	☐ E	☐ K
Previously filed	☐ F	☐ L

12a. Tax Form No. *(MFT entered by S.C.)* | b. MFT | MFT

13. Received by *(name, title and D.O. Code)* MM DD YY

14. Abbreviated Comments *(Check one)*
☐ A - False exemptions
☐ B - False deductions
☐ C - Unreported income
☐ D - Failure to file
☐ E - Multiple Filing
☐ F - Tax protest case
☐ G - Unsubstantiated Wealth
☐ H - Returns Preparer
☐ I - Ten percenter
☐ J - Altered or false documents
☐ K - Failure to pay
☐ L - Failure to withhold
☐ M - Wagering tax violation
☐ N - Other
☐ O - *Specify*

15. Preselect	D.O. Number	Selector	Group	Approval - Title - Date

16. Disposition

Criminal Investigation (I)	D.O.	Date MM DD YY	Files (F)	S.C.	Date MM DD YY
Examination (E)	D.O./S.C.	Date MM DD YY	Transferred (T)	S.C.	Date MM DD YY
Collection (C)	D.O./S.C.	Date MM DD YY	Suspense (S)	S.C.	Date MM DD YY
Records Center Accession No.			Other (O) *(Specify)***		

17. Criteria for Criminal Investigation Selection
☐ 1 - Tax Protestor ☐ 2 - Multiple years ☐ 3 - Substantial income ☐ 4 - Illegal activities ☐ 5 - Other

18. Criteria for Criminal Investigation Rejection
☐ 1 - De Minimus tax ☐ 2 - Allegations unclear ☐ 3 - One year case ☐ 4 - Lack of sufficient evidence ☐ 5 - Other

19. Criteria for Examination Selection
☐ 1 - Claim for reward ☐ 2 - Local criteria

20. Evaluation
☐ 1 - Selected ☐ 2 - Rejected

21. Remarks

COPY

General Instructions

You are preparing a worksheet that will be used by a keypunch operator. It is most important that the work be done neatly and accurately. Neatness is important because the person reading this sheet will not be able to ask you if "1" means "one," or "L." Form your letters completely in ink. Print all capital letters. Shaded areas are to be keypunched.

Item Instructions

1. D.C.N. – leave blank (for service center use).

2a. Name of taxpayer–last name (15 spaces maximum), first, MI (10 spaces maximum).

Individual's–last, first, middle initials (please apply the following guidelines)
(1) Apostrophies should not be used. For example: the name O'Malley will be written OMALLEY.
(2) Use closed spacing for last names. For example: the name De Carlo should be written DECARLO.
(3) Capitalize all letters. Thus, the name McHenry will be written MCHENRY.
(4) First names will be written in full, if available, but not to exceed 9 spaces.
(5) The middle initials only will be entered.
(6) Names that have initials only will be written without punctuation. For example: L.P. Laughterboatty, will be LAUGHTERBOATTY LP.
(7) If a name contains a "Jr." or "Sr." sufficient space should be left in the first name, MI block for inclusion. For example: Roosevelt P. Laughterboatty, Jr. will be LAUGHTERBOATTY ROOSEVEPJR.
(8) If more than one taxpayer is mentioned in the information given, a 3949 should be prepared for each individual taxpayer named unless they are married taxpayers. When taxpayers are married, enter the husband's name, and refer to the wife's name and SSN in the remarks section (item 18).

Business Names (Apply the following guidelines)
(1) Capitalize, single space and use no punctuation.
(2) The beginning "the" in business names will be dropped and the word "and" will always be written as an ampersand "&." The following will always be used to shorten business names:
Corporation–CORP
Incorporation–INC
Company–CO
Limited–LTD
Associates–ASSOC
(3) Business names must often be abbreviated or shortened to fit within the 25 spaces available (last name, first name, MI). Business names should be written starting with the first space in the last name block and continuing disregarding the division between the last – first name, MI blocks. For example, the Jones and Williams Construction Company, Incorporated would be JONES&WILLIAMSCONSTRCOINC. Remember that spaces count as positions.

2b. Address – street address and/or P.O. Box of taxpayer.

2c. City or town, state, zip code – name of city or town, two alpha characters for state (see IRM 9570), and five (5) digit zip code.

3a. Social Security Number – enter the social security number if applicable. If married taxpayers, use primary SSN.

3b. E.I. No. – enter the employee identification number, if applicable.

4a. Occupation – enter the position of the taxpayer and the industry in which engaged, if known.

4b. Code

5a. Illegal Activity – enter the illegal activity of the taxpayer if applicable.

5b. Code

6a. Name or ID No. of origin – enter name of originator, if known or applicable. If the name of originator is not known or not to be disclosed, enter "ANON," "CONFIDENTIAL," Identification No., or appropriate designation. If information comes from another government agency, enter the name of the agency and the official title of the person giving the information. (See IRM 9311.8 for special codes.) If from Examination or Collection (other than referrals) indicate "EXAM" or "COLL," as appropriate, and enter the name and the title of employee furnishing the information.

6b-c. Address – city, state code, zip code – enter if known.

7. Communication – check the appropriate box and enter the telephone number if available.

8. Source – this item is for Criminal Investigation statistical purposes and should be completed by that division only. Listed below are the current source codes per IRM 9782,

01–Exam R	26–Tax Shel	62–Res Src Infmnt
02–Exam TCMP	27–Other CIB	63–Cnfdtl Infmnt
03–Exam CI	30–EP/EO	64–Media
10–Coll R	31–Other IRS	70–EPIC
11–Coll CI	50–8300	71–INTERPOL
20–QRP ELF	51–CMIR	72–US Atty
21–QRP P	52–FBAR	73–Other FED Agncy
22–Tax Pro	53–CTR	74–Lcl/St Gov
23–IRP	54–Casino CTR	75–Pub Rec
24–RET PREP ELF	55–Sus Fin Trn	76–FINCEN
25–RET PREP P	60–Gen Pub	77–Frgn Gov
	61–Cntrld Infmnt	80–Other

9. Tax years - enter taxable periods involved. For example: the years 1970, 1971, 1972 and 1973 would be written "7073." If quarterly returns, identify quarters in remarks section (item 21).

10. Nature of tax – check the box that indicates the type of tax involved.

11. Status – check the box that indicates the status of a Claim for Reward, Form 211 (A - F) or Application for Reimbursement, Form 211A (G - L).

12a. Tax Form No. – enter tax form involved.

12b. MFT – leave blank.

13. Received by – identify the person originally receiving the communication in IRS and D.O. Code. Enter the date in numeric form, example: July 5, 1977 would be 070577.

14. Abbreviated comments – check the box that most nearly describes the alleged violation. Attach all documentations.

15. Preselect–
D.O. - District Office, number of person selecting the item.
Selector - Name of the person selecting the item.
Group - Group of the person selecting the item.
Approval-Title-Date - Signature-Title-Date signed by the approving official

16. Disposition – the evaluator should initial the appropriate box and enter the date.

17. Criteria for CI Selection - Check the appropriate box(s).

18. Criteria for CI Rejection – check the appropriate box(s).

19. Criteria for Exam Selection – check the appropriate box(s).

20. Examination Division Evaluation.

21. Remarks – brief summary of information received. Use additional sheets as necessary.

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