

Information Referral

(See instructions on reverse)

Use this form to report suspected tax law violations by a person or a business.

CAUTION: READ THE INSTRUCTIONS BEFORE COMPLETING THIS FORM. There may be other more appropriate forms specific to your complaint.
(For example, if you suspect your identity was stolen, use **Form 14039**.)**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) <input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Head of Household <input type="checkbox"/> Divorced <input type="checkbox"/> Separated				k. Name of spouse	
2a. Name of business SANTA CLARA CHAMBER OF COMMERCE		b. Employer Tax ID number (EIN) 94-0675790		c. Telephone number 408 422-9660	
d. Street address 1850 WARBURTON AVENUE		e. City SANTA CLARA		f. State CA	g. ZIP code 95050
h. Email address nick.kaspar@santaclara.org		i. Website http://www.santaclarachamber.com/			

Section B – Describe the Alleged Violation of Income Tax Law

3. Alleged violation of income tax law. (Check all that apply.)

- | | | | |
|---|---|---|---|
| <input checked="" type="checkbox"/> False Exemption | <input type="checkbox"/> Unsubstantiated Income | <input checked="" type="checkbox"/> Unreported Income | <input type="checkbox"/> Failure to Withhold Tax |
| <input type="checkbox"/> False Deductions | <input type="checkbox"/> Earned Income Credit | <input type="checkbox"/> Narcotics Income | <input type="checkbox"/> Failure to File Return |
| <input type="checkbox"/> Multiple Filings | <input checked="" type="checkbox"/> Public/Political Corruption | <input type="checkbox"/> Kickback | <input checked="" type="checkbox"/> Failure to Pay Tax |
| <input type="checkbox"/> Organized Crime | <input type="checkbox"/> False/Altered Documents | <input type="checkbox"/> Wagering/Gambling | <input checked="" type="checkbox"/> Other (describe in 5) |

4. Unreported income and tax years

Fill in Tax Years and dollar amounts, if known (e.g., TY 2010- \$10,000)

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.)

The City of Santa Clara recently received an audit which indicated possible Federal and State income tax violation by the Santa Clara Chamber of Commerce. We have not been able to determine the full extent of the possible violations, but we are forwarding the audit to you for your investigation into some of the findings that relate to your enforcement authority.

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

a. Are book/records available? (If available, do not send now. We will contact you, if they are needed for an investigation.)

☒ Yes ☐ No

b. Do you consider the taxpayer dangerous?

☐ Yes ☒ No

c. 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

(We never share this information with the person or business you are reporting.)

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 Brian Doyle		c. Best time to call 8:30 am to 4:30 pm	
d. Street address 1500 Warburton Avenue	e. City Santa Clara	f. State CA	g. ZIP code 95050

Please print and send your completed form to: Internal Revenue Service
Stop 31313
Fresno, CA 93888

Instructions for Form 3949-A, Information Referral

General Instructions

Purpose of the Form

Use Form 3949-A to report alleged tax law violations by an individual, a business, or both.

CAUTION: DO NOT USE Form 3949-A:

- o If you suspect your **identity was stolen**. Use Form 14039. Follow "Instructions for Submitting this Form" on Page 2 of Form 14039.
- o To report suspected **misconduct by your tax return preparer**. Use Form 14157. Submit to the address on the Form 14157.
- o If your **paid preparer** filed a return or made changes to your return **without your authorization**. Instead, use Form 14157 AND Form 14157-A. Submit both to the address on the Form 14157-A.
- o If you **received a notice** from the IRS about **someone claiming your exemption or dependent**. Follow the instructions on the notice. Do not complete Form 3949-A.
- o To report an **abusive tax avoidance scheme, promotion, or a promoter** of such a scheme. Use Form 14242. Mail or FAX to the address or FAX number on the Form 14242.
- o To report misconduct or **wrongdoing by a tax exempt organization** or its officers, directors, or authorized persons. Use Form 13909. Submit by mail, FAX, or email, according to the instructions on the Form 13909.

Have information and want to claim a reward? Use Form 211, Application For Award For Original Information. Mail it to the address in the Instructions for the form.

Specific Instructions

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, occupation, date of birth, 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 – Use 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.

Organized Crime- Member of a group of persons who engaged in illegal enterprises such as drugs, gambling, loansharking, extortion, or laundering illegal money through a legitimate business.

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.

Public/Political Corruption- Public official or politician violated laws against using their position illegally for personal gain.

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.

Narcotics Income- Received income from illegal drugs or narcotics.

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 Withhold Tax- Individual or business did not withhold legally owed taxes from income paid to their employee(s), such as Social Security or Medicare taxes. Example: A business treated employees as independent contractors and issued Forms 1099, with no tax withheld, instead of a W-2.

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.

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 you need more room.
6. Additional Information, if known. Attach another sheet, if you need more room.

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.

Please print and send your completed form to the Internal Revenue Service at:

Internal Revenue Service
Stop 31313
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.

Privacy Act Notice

We are requesting this information under authority of 26 U.S.C. 7801. The primary purpose of this form is to report potential violations of the Internal Revenue laws. The information may be disclosed to the Department of Justice to enforce the tax laws. Providing the information is voluntary. Not providing all or part of the information will not affect you.

