

# Referral Form for Reporting Abusive Tax Promotions and/or Promoters

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## INSTRUCTIONS

When an abusive scheme is initially brought to your attention, document all of the facts provided by the informant. Please answer as many of the questions as possible. Attach additional pages if necessary. Print the completed form immediately. Your responses will be lost if you exit the form before it is printed.

Please mail the completed form to:

Internal Revenue Service Lead Development Center  
Stop MS5040 24000 Avila Road  
Laguna Niguel, CA 92677  
or FAX to (949) 389-5083

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1. a. Describe the tax scheme that was promoted.

b. Was it promoted as a “new” legal tax strategy? Yes\_\_\_\_\_ No\_\_\_\_\_

2. Describe how you became aware of the promotion or promoter (such as: E-mail, TV, flyer, newspaper, magazine, friend, relative, etc.).

3. Date that you heard about the promotion

4. Promoter(s) name:

Promoter(s) address:

Promoter(s) e-mail address:

Promoter(s) telephone number:

Where is their headquarters located?

5. What was the function/role of each of the people involved in the promotion?
  
  
  
  
  
  
  
  
  
  
6. a. Do you have copies of any promotional material? Yes\_\_\_ No\_\_\_  
b. If yes, please send copies of the material to our office at the address shown at the beginning of the questionnaire.
  
  
7. a. What was the cost for the promotional material? \$  
b. Did the cost include: A monthly service fee? Yes\_\_\_ No\_\_\_ Do not know\_\_\_  
An audit protection fee? Yes\_\_\_ No\_\_\_ Do not know\_\_\_
  
  
8. Describe how you obtained the promotional information (through the Internet, mail, telephone solicitation, professional acquaintance, etc).
  
  
  
  
  
  
  
  
  
  
9. a. Were any seminars or meetings held to promote the tax scheme?  
Yes\_\_\_ No\_\_\_ Do not know\_\_\_  
b. If yes, what was the cost of the seminar or meeting? \$  
c. Where was the seminar or meeting held?  
d. When was the seminar or meeting held?  
e. Did you personally attend any seminar or meeting associated with the promotion or promoter? Yes\_\_\_ No\_\_\_

10. Describe the promoter's involvement in the promotion.

11. Describe the target group of the promotion.

a. Are you aware of any similar promotions in your area? Yes \_\_\_\_ No \_\_\_\_

b. If yes, please describe them and what the possible connection is

12. Is the promotion still being advertised? Yes \_\_\_\_ No \_\_\_\_ Do not know \_\_\_\_

13. Please provide any information you have that would assist in determining the tax impact of the tax promotion.

14. Describe the geographic scope of the promotion. For example, is it restricted to a small area, or is it nationwide, worldwide?

15. Do you know of any tax preparer completing returns for investors or promoters based upon this promotion? Yes \_\_\_\_ No \_\_\_\_ Do not know \_\_\_\_

If yes:

Preparer's name:

Preparer's address:

Preparer's telephone number:

16. Did you have any private/personal conversations with the promoter/accountant/associate? Yes \_\_\_\_\_ No \_\_\_\_\_

a. If yes, with whom?

b. What did they say?

c. Where did the meeting take place?

d. When (date) did the meeting take place?

e. Who else was present during the meeting?

17. a. What is your current relationship with the promoter(s)?

b. Do you have personal/telephone contact with any of the promoters?  
Yes \_\_\_\_\_ No \_\_\_\_\_

18. Do you know any individuals/businesses who have purchased or used the promotion? Yes \_\_\_\_\_ No \_\_\_\_\_

19. Did you purchase and use the "promotion package"? Yes \_\_\_\_\_ No \_\_\_\_\_  
If yes, have you amended your tax returns? Yes \_\_\_\_\_ No \_\_\_\_\_

Date form completed:

Information provided by (Optional):

Name:

Address:

Telephone number:

Email address: