Referral Form for Reporting Abusive Tax Promotions and/or Promoters

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 1122 Town & Country Commons Suite 124, Mail Stop 4700 TCO Chesterfield, MO 63017-8293 or fax to 636-940-6383 Direct questions about completion of the referral form to 636-940-6395 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 Nob. 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 Nob. 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 promoter Yes No	s?
18. Do you know any individuals/businesses who have purchased or used promotion? Yes No	the
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: