

Application for Award for Original Information

Do not send the same claim information multiple times or through multiple channels (e.g., electronic, mail, fax) as this may cause claim processing delays. Fields on this form have been designed to expand and may cause a narrative or other field to appear when a box is checked.

Check the box to print a blank copy of the form and manually complete

Section A – Information About the Person or Business You Are Reporting

1. Are you submitting information related to an existing claim Yes No

2. Did you submit this information to the IRS, other Federal or State Agencies, or government personnel Yes No

3. Check the box if you are including attachment(s) with this claim submission

4. Name of taxpayer (person or business; include aliases) who committed the violation

5. Taxpayer Identification Number (e.g., SSN, ITIN, or EIN)

6. Taxpayer's date of birth or approximate age

7. Taxpayer's address (including ZIP code)

8. Check the box to add additional taxpayers to the list

9. What is your relationship (current and former) to the alleged noncompliant taxpayer(s) (check all that apply) (attach sheet(s) if needed)

- | | | | |
|---|--|-----------------------------------|------------------------------|
| <input type="checkbox"/> Current employee | <input type="checkbox"/> Former employee | <input type="checkbox"/> Attorney | <input type="checkbox"/> CPA |
| <input type="checkbox"/> Relative/Family member | <input type="checkbox"/> Other | <input type="checkbox"/> None | |

Section B – Information About the Alleged Violation

10. Alleged violation (check all that apply) (information about IRS compliance work areas is available at [irs.gov/whistleblower](https://www.irs.gov/whistleblower))

- | | |
|--|--|
| <input type="checkbox"/> Unreported/Under Reported Income | <input type="checkbox"/> Overstated/False Deductions |
| <input type="checkbox"/> Income Characterization | <input type="checkbox"/> Cryptocurrency/Digital Assets |
| <input type="checkbox"/> International/Foreign Transaction | <input type="checkbox"/> Failure to Withhold Tax |
| <input type="checkbox"/> Undisclosed Foreign Bank and Financial Accounts | <input type="checkbox"/> Failure to File Tax/Informational Return |
| <input type="checkbox"/> Specific Allegations of Tax Fraud | <input type="checkbox"/> Failure to Pay Tax |
| <input type="checkbox"/> Employee vs. Subcontractor | <input type="checkbox"/> Tax Exempt/ Governmental Entity Tax Issue |
| <input type="checkbox"/> Money Laundering and Bank Secrecy Act | <input type="checkbox"/> Promoter of Tax Avoidance Schemes |
| <input type="checkbox"/> Tax Shelter/Abusive Transaction | <input type="checkbox"/> Terrorism |
| <input type="checkbox"/> Other (identify) _____ | |

11. Describe the alleged violation and provide all pertinent facts. Attach a detailed explanation, include all records and supporting information in your possession, and describe the availability and location of any additional supporting information not in your possession

12. Is the information in this claim based on public information Yes No

13. Describe the amount of tax owed by the taxpayer(s). Provide all records and a summary of the information you have that supports your claim as to the amount owed (i.e., books, ledgers, records, receipts, tax returns, etc) (Attach sheet(s) if needed)

14. Fill in tax year (TY) and dollar amount (\$), if known

Check the box to indicate if the alleged violation(s) is ongoing

Tax Year (TY)	Dollar Amount (\$)	Tax Year (TY)	Dollar Amount (\$)	Tax Year (TY)	Dollar Amount (\$)	Tax Year (TY)	Dollar Amount (\$)	Tax Year (TY)	Dollar Amount (\$)

Section C – Information About Yourself

15. Check the box to indicate if multiple claimants are filing this claim jointly

Provide the claimant's information (use the button to add additional claimants to the list)

Claimant 1.

16. Name of individual claimant

17. Claimant's date of birth (MMDDYYYY)

18. Claimant's SSN or ITIN

19. Address of claimant (including ZIP code)

Check the box if you agree to have correspondence mailed to the address on record with the IRS

20. Telephone number (including area code)

21. Email address

22. Check the box if Form 2848, Power of Attorney and Declaration of Representative, is attached to this claim submission

23. Are you the spouse or a dependent of an IRS employee Yes No

24. Are you currently, or formerly, an employee of the Department of Treasury or any of its agencies Yes No

25. Are you currently, or formerly, an employee of the Federal Government Yes No

26. Are there any Federal laws or regulations that require you to disclose this information Yes No

27. Are there any Federal laws or regulations that prohibit you from disclosing this information Yes No

28. Are you currently, or formerly, a Federal Government contractor Yes No

29. Are you filing this form based on information obtained from an ineligible person Yes No

30. I declare under penalty of perjury that I have examined this application, my accompanying statement, and supporting documentation and aver (affirm) that such application is true, correct, and complete, to the best of my knowledge

Signature of Claimant (required)

Date

Instructions for Form 211, Application for Award for Original Information

Read the instructions before completing this form. Do not send the same claim information multiple times or through multiple channels (e.g., electronic, mail, fax) as this may cause claim processing delays.

General Instructions

The Whistleblower Office has responsibility for the administration of the whistleblower award program under section 7623 of the Internal Revenue Code. Section 7623 authorizes the payment of awards from the proceeds of amounts the Government collects as a result of the information provided by the whistleblower. A claimant must file a formal claim for award by completing and sending Form 211, *Application for Award for Original Information*, to be considered for the Whistleblower Program.

Send completed form along with any supporting information to:

Internal Revenue Service
Whistleblower Office - ICE
1973 N. Rulon White Blvd. M/S 4110
Ogden, UT 84404

You can find information about the Whistleblower Program at [IRS.gov/whistleblower](https://www.irs.gov/whistleblower) or scan the QR code

Publication 5251, *Whistleblower Claim Process*, provides an overview of the whistleblower claim process and is available at <https://www.irs.gov/pub/irs-pdf/p5251.pdf> or scan the QR code



Specific Instructions

Print or type the information in the spaces provided per the instructions.

Question 1. If you have not previously submitted a Form 211 regarding the same or similar non-compliant activities, or the taxpayer(s) identified in this information have no known relationship to the taxpayer(s) identified in a previously submitted Form 211, check the box for "No."

If you are providing additional information regarding the same or similar non-compliant activities, and are identifying additional non-complaint activities by the same taxpayer(s), check the box for "Yes." If you are identifying additional taxpayers involved in the same or similar non-compliance identified on a previously submitted Form 211, and those additional taxpayers are related to the taxpayer(s) identified on a previously submitted Form 211, check the box for "Yes." If you check the box for "Yes", list previously assigned claim number(s).

Question 2. If you reported the violation to the IRS, other Federal or State Agencies, or government personnel; provide the agency, employee's name, title and the date the violation was reported. If known, provide contact information. Attach copies of the information you submitted if it is still available.

Question 3. Check the box if you are including any attachments to this Form 211 submission.

Questions 4 – 8. Information about the Taxpayer – Provide the taxpayer's name, address, taxpayer identification number (if known), and the taxpayer's date of birth or approximate age (if applicable). Check the box to add additional taxpayers to the list and provide the additional taxpayer's name, address, taxpayer identification number, date of birth or approximate age.

Question 9. This question asks about the relationship, if any, you have or had with the taxpayer. If you are a current or former employee of the taxpayer, describe your position and include all dates of employment and titles held (including all job responsibilities under each title held, the respective date(s) these titles were held, and your direct supervisor for each position held). If you are a current or former attorney or CPA, complete the sub-questions to further describe your relationship with the taxpayer. If there are potential privilege concerns associated with the information you submit, but you do not think the information should be considered privileged or you believe privilege has been waived, provide an explanation and any relevant facts when you submit the information. Federally authorized tax practitioners should consider confidentiality privilege rules relating to taxpayer communications as described under IRC Section 7525. The Whistleblower Office website at [IRS.gov/whistleblower](https://www.irs.gov/whistleblower) contains information on submitting information with potential evidentiary, ethical, legal, or privilege concerns, and an important note for whistleblowers who are current employees or representatives of a target taxpayer.

Questions 10 – 12. Information about the Alleged Violation - Indicate and describe the alleged violation (information about IRS compliance work areas is available at [IRS.gov/whistleblower](https://www.irs.gov/whistleblower)). Explain why you believe the act described constitutes a violation of the tax laws, and how and when you learned of the alleged violation. Attach all records and supporting documentation (for example, books and records, taxpayer's website address, etc.) to substantiate the claim. If submitting copies of tax forms, clearly indicate "Do Not Process" on each page. If documents or supporting evidence are not in your possession, describe these documents and their location.

Questions 13 – 14. These questions are asking for an estimate of the tax owed and the years/periods that the tax applies. Check the box to indicate if the alleged violation(s) is ongoing.

Questions 15 – 29. Information about the Claimant – If multiple claimants are filing this claim jointly, check the box for Question 15 (each individual claimant needs to complete the questions asking about the claimant's information). If multiple claimants, and manually completing the form, then multiple prints for Section C are required in order to complete the questions for each claimant.

Provide the claimant's name, address, date of birth, SSN or ITIN, telephone number, and email address. Generally, the Whistleblower Office does not correspond through email. Inform the Whistleblower Office of any changes to your contact information to receive time-sensitive correspondence and prevent claim processing delays. Check the box for Question 19 to authorize the Whistleblower Office to send future correspondence to the address you provided on your most recent individual income tax return filing. This will help avoid delays in future communication(s), i.e. award payments, in the event your current address differs from the address provided on your original Form 211 submission. An IRS employee, such as a subject matter expert, may contact you to fully understand the claim submission information. Check the box for Question 22 to indicate if a Form 2848, *Power of Attorney and Declaration of Representative*, is attached to this claim submission. You can find additional information about the whistleblower claim process on Publication 5251, *Whistleblower Claim Process*.

Question 30. By law, information must be submitted under penalty of perjury. For joint or multiple claimants, Form 211 must be signed by each claimant. A 'wet ink' signature is not required for the IRS to accept a Form 211. The Whistleblower Office will accept the faxed copies of signatures and photocopies of signatures, including scanned images of a signed paper document. The Whistleblower Office will not accept any electronic signatures on a Form 211 submitted through mail, fax, or email.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to ask for this information is 26 USC 6109 and 7623. We collect this information for use in determining the correct amount of any award payable to you under 26 USC 7623. We may disclose this information as authorized by 26 USC 6103, including to the subject taxpayer(s) as needed in a tax compliance investigation and to the Department of Justice for civil and criminal litigation. You are not required to apply for an award. However, if you apply for an award you must provide as much of the requested information as possible. Failure to provide information may delay or prevent processing your request for an award; providing false information may subject you to penalties.

You are not required to provide the information requested 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 administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by 26 U.S.C. 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 45 minutes. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at [*taxforms@irs.gov](mailto:taxforms@irs.gov) (please type "Forms Comment" on the subject line) or write to the Internal Revenue Service, Tax Forms Coordinating Committee, SE: W: CAR: MP: T: T: SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.

Send the completed Form 211 to the above Ogden address of the Whistleblower Office. Do NOT send the Form 211 to the Tax Forms Coordinating Committee.