



Reporting Abusive Tax Promotions and/or Promoters (Lead Development Center)

(Please click each heading for more information)

[Publication 3995 - Recognizing Illegal Tax Avoidance Schemes](#)

Is it too good to be true? Tax Avoidance Schemes are typically promoted with the promise of reducing or eliminating income. This publication gives examples of illegal tax avoidance schemes and provides questions you can ask to recognize illegal Tax Avoidance Schemes.

[Tax Scams - How to Report Them](#)

Participating in an illegal scheme to avoid paying taxes can result in imprisonment and fines, as well as the repayment of taxes owed with penalties and interest. If you become aware of any abusive tax scams, please report them.

[Form 14242 - Report Suspected Abusive Tax Promotions or Preparers](#)

Use Form 14242 to report a suspected abusive tax avoidance scheme and/or tax return preparers who promote such schemes. More information about tax avoidance schemes is available at: [Tax Scams - How to Report them \(www.irs.gov/scams\)](http://www.irs.gov/scams)

[How Do You Report Suspected Tax Fraud Activity?](#)

Helpful quick reference chart to determine what action to take depending on different situations.

[Abusive Tax Shelters and Transactions Hotline](#)

The IRS maintains an abusive tax shelter hotline that people can use to provide information (anonymously, if preferred) about abusive tax shelter transactions.

[Dirty Dozen Tax Scams](#)

The IRS' list of tax scams with identity theft topping this year's list, but phone scams and phishing schemes also deserving special mention.

[Stakeholder Liaison Local Contacts](#)

Contact: Amy Smith

Phone: (909) 388-8234

Email: Amy.M.Smith@irs.gov

Issue Management Resolution System (IMRS): IMRS is an internal IRS system that captures, develops and responds to significant national and local stakeholder issues. When stakeholders notify the IRS of concerns about systemic problems or IRS policies, practices and procedures, analysts research and respond to the issues. For additional information, see link to [IMRS](#). Tax professionals should forward significant issues regarding IRS policies, practices and issues to their [Stakeholder Liaison \(SL\) Local Contacts](#).

You may prefer to share ideas for reducing taxpayer burden directly with the Taxpayer Burden Reduction (TBR) Program using [Form 13285A, Reducing Tax Burden on America's Taxpayers](#).



Private Debt Collection

(Please click each heading for more information)

[New Private Debt Collection Program to Begin Next Spring; IRS to Contract with Four Agencies; Taxpayer Rights Protected](#)

[Private Debt Collection](#)

[Stakeholder Liaison Local Contacts](#)

Contact: Amy Smith

Phone: (909) 388-8234

Email: Amy.M.Smith@irs.gov

Issue Management Resolution System (IMRS): IMRS is an internal IRS system that captures, develops and responds to significant national and local stakeholder issues. When stakeholders notify the IRS of concerns about systemic problems or IRS policies, practices and procedures, analysts research and respond to the issues. For additional information, see link to [IMRS](#). Tax professionals should forward significant issues regarding IRS policies, practices and issues to their [Stakeholder Liaison \(SL\) Local Contacts](#).

You may prefer to share ideas for reducing taxpayer burden directly with the Taxpayer Burden Reduction (TBR) Program using [Form 13285A, Reducing Tax Burden on America's Taxpayers](#).



Employment Tax Resources

(Please click each heading for more information)

[Employer Tax Withholding Responsibility - YouTube](#)

YouTube video for properly depositing withheld employee taxes to avoid a trust fund recovery penalty.

[Employment Taxes](#)

Understand the various types of taxes you need to deposit and report such as federal income tax, social security and Medicare taxes and Federal Unemployment (FUTA) Tax.

[Electronic Federal Tax Payment System](#)

The Electronic Federal Tax Payment System® is provided free by the U.S. Department of the Treasury. After enrolling and receiving credentials, the system can be used to pay any tax due to the Internal Revenue Service (IRS).

[Employment Taxes and the Trust Fund Recovery Penalty \(TFRP\)](#)

Trust fund taxes are employees' money and held in trust until federal tax deposits are made. This penalty may apply if unpaid trust fund taxes cannot be immediately collected from the business.

[Publication 15 \(Circular E\) Employer's Tax Guide](#)

This publication explains employer tax responsibilities. It explains the requirements for withholding, depositing, reporting, paying and correcting employment taxes.

[Self-Employed Individuals Tax Center](#)

If you are self-employed, the Self-Employed Individuals Tax Center page provides information about your tax obligations.



[Stakeholder Liaison Local Contacts](#)

Contact:

Phone:

Email:

Issue Management Resolution System (IMRS): IMRS is an internal IRS system that captures, develops and responds to significant national and local stakeholder issues. When stakeholders notify the IRS of concerns about systemic problems or IRS policies, practices and procedures, analysts research and respond to the issues. For additional information, see link to [IMRS](#). Tax professionals should forward significant issues regarding IRS policies, practices and issues to their [Stakeholder Liaison \(SL\) Local Contacts](#).

You may prefer to share ideas for reducing taxpayer burden directly with the Taxpayer Burden Reduction (TBR) Program using [Form 13285A, Reducing Tax Burden on America's Taxpayers](#).



ITIN Resources

(Please click each heading for more information)

[Individual Taxpayer Identification Number \(ITIN\)](#)

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security number (SSN) from the Social Security Administration (SSA).

[Form W-7, Application for IRS Individual Taxpayer Identification Number](#)

Use this form to apply for an IRS individual taxpayer identification number (ITIN).

[ITIN Procedures Frequently Asked Questions](#)

Commonly asked questions about ITINs.

[IRS Works to Help Taxpayers Affected by ITIN Changes; Renewals Begin in October](#)

The changes require some taxpayers to renew their ITINs beginning in October 2016.

[ITIN Expiration Frequently Asked Questions](#)

Find out if your ITIN will need to be renewed.

[Protecting Americans from Tax Hikes Act of 2015 \(PATH Act\)](#)

Law and Implementation of PATH Act ITIN Provisions.



[Stakeholder Liaison Local Contacts](#)

Contact:

Phone:

Email:

Issue Management Resolution System (IMRS): IMRS is an internal IRS system that captures, develops and responds to significant national and local stakeholder issues. When stakeholders notify the IRS of concerns about systemic problems or IRS policies, practices and procedures, analysts research and respond to the issues. For additional information, see link to [IMRS](#). Tax professionals should forward significant issues regarding IRS policies, practices and issues to their [Stakeholder Liaison \(SL\) Local Contacts](#).

You may prefer to share ideas for reducing taxpayer burden directly with the Taxpayer Burden Reduction (TBR) Program using [Form 13285A, Reducing Tax Burden on America's Taxpayers](#).



Practitioner Data Breach Resources

(Please click each heading for more information)

[Protect Your Clients; Protect Yourself](#)

Stay on top of the latest information from the IRS and its Security Summit partners with news releases, fact sheets and tips on security, scams and identity theft prevention aimed at tax professionals, with steps to take to protect business and client data.

[IRS Warns of a New Wave of Attacks Focused on Tax Professionals](#)

News release by the Internal Revenue Service warned tax professionals of a new wave of attacks that allow identity thieves to file fraudulent tax returns by remotely taking over practitioners' computers.

[Tax Professionals: Monitor Your PTIN for Suspicious Activity](#)

IRS Security Awareness Tax Tip 2016-11: Tax preparers can help protect clients and their businesses from identity theft by checking their PTIN Accounts to ensure the number of returns filed using their identification number matches IRS records.

[Publication 4557 - Safeguarding Taxpayer Data](#)

A guide to help non-governmental businesses, organizations and individuals, who handle taxpayer data, understand and meet their responsibility to safeguard this information.

[Checklist for Safeguarding Taxpayer Data](#)

It is important to consider all the safeguards that are applicable to your business. This checklist includes many activities, security procedures and controls to help you protect taxpayer information.

[Webinar - Protect your clients; Protect yourself from data theft](#)

Increase awareness of legal requirements and best practices to better protect taxpayer information. Includes steps a tax professional should take if they suffer a loss of taxpayer data.



[Stakeholder Liaison Local Contacts](#)

Contact:

Phone:

Email:

Issue Management Resolution System (IMRS): IMRS is an internal IRS system that captures, develops and responds to significant national and local stakeholder issues. When stakeholders notify the IRS of concerns about systemic problems or IRS policies, practices and procedures, analysts research and respond to the issues. For additional information, see link to [IMRS](#). Tax professionals should forward significant issues regarding IRS policies, practices and issues to their [Stakeholder Liaison \(SL\) Local Contacts](#).

You may prefer to share ideas for reducing taxpayer burden directly with the Taxpayer Burden Reduction (TBR) Program using [Form 13285A, Reducing Tax Burden on America's Taxpayers](#)



Sharing Economy Resources (Please click each heading for more information)

[Sharing Economy Tax Center](#)

This tax center provides information, tips and resources to help people and tax professionals understand the potential tax issues related to this emerging area.

[Independent Contractor \(Self-Employed\) or Employee?](#)

It is critical that business owners correctly determine whether individuals providing services are employees or independent contractors, file appropriate forms and pay associated taxes.

[Understanding Employment Taxes](#)

Employers must deposit and report employment taxes and understand the requirement of year-end filing to the Internal Revenue Service and Social Security Administration.

[Estimated Taxes](#)

Taxes must be paid as income is earned or received during the year, through withholding or estimated tax payments.

[Publication 525, Taxable and Nontaxable Income](#)

Income can be in the form of money, property or services. This publication discusses many kinds of income and explains whether they are taxable or nontaxable.

[Publication 583, Starting a Business and Keeping Records](#)

This publication provides basic federal tax information for people who are starting a business. It also includes information on keeping records and illustrates a recordkeeping system.



[Stakeholder Liaison Local Contacts](#)

Contact:

Phone:

Email:

Issue Management Resolution System (IMRS): IMRS is an internal IRS system that captures, develops and responds to significant national and local stakeholder issues. When stakeholders notify the IRS of concerns about systemic problems or IRS policies, practices and procedures, analysts research and respond to the issues. For additional information, see link to [IMRS](#). Tax professionals should forward significant issues regarding IRS policies, practices and issues to their [Stakeholder Liaison \(SL\) Local Contacts](#).

You may prefer to share ideas for reducing taxpayer burden directly with the Taxpayer Burden Reduction (TBR) Program using [Form 13285A, Reducing Tax Burden on America's Taxpayers](#).