

**Form 211**  
(Rev. December 2007)

Department of the Treasury - Internal Revenue Service

**Application for Award for  
Original Information**

OMB No. 1545-0409

Date Claim Received:

Claim No. (completed by IRS)

1. Name of individual claimant	2. Claimant's Date of Birth			3. Claimant's SSN or ITIN
	Month	Day	Year	
4. Name of spouse (if applicable)	5. Spouse's Date of Birth			6. Spouse's SSN or ITIN
	Month	Day	Year	

7. Address of claimant, including zip code, and telephone number

8. Name & Title of IRS employee to whom violation was reported	9. Date violation reported:
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10. Name of taxpayer (include aliases) and any related taxpayers who committed the violation:	11. Taxpayer Identification Number(s) (e.g., SSN, ITIN, or EIN):
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12. Taxpayer's address, including zip code:	13. Taxpayer's date of birth or approximate age:
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14. State the facts pertinent to the alleged violation. (Attach a detailed explanation and all supporting information in your possession and describe the availability and location of any additional supporting information not in your possession.) Explain why you believe the act described constitutes a violation of the tax laws.

15. Describe how you learned about and/or obtained the information that supports this claim and describe your present or former relationship to the alleged noncompliant taxpayer(s). (Attach sheet if needed.)

16. Describe the amount owed by the taxpayer(s). Please provide a summary of the information you have that supports your claim as to the amount owed. (Attach sheet if needed.)

**Declaration under Penalty of Perjury**

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

_____	_____
17. Signature of Claimant	18. Date

**MAIL THE COMPLETED FORM TO THE ADDRESS SHOWN ON THE BACK**

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**General Information:**

On December 20, 2006, Congress made provision for the establishment of a Whistleblower Office within the IRS. This office has responsibility for the administration of the informant 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 by reason of the information provided by the claimant. Payment of awards under 7623(a) is made at the discretion of the IRS. To be eligible for an award under Section 7623(b), the amount in dispute (including tax, penalties, interest, additions to tax, and additional amounts) must exceed \$2,000,000.00; if the taxpayer is an individual, the individual's gross income must exceed \$200,000.00 for any taxable year at issue.

Send completed form along with any supporting information to:

Internal Revenue Service  
Whistleblower Office  
SE: WO  
1111 Constitution Ave., NW  
Washington, DC 20224

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**Instructions for Completion of Form 211:****Questions 1 - 7**

Information regarding Claimant (informant): Name, Date of Birth, Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), address including zip code, and telephone number (telephone number is optional).

**Questions 8 - 9**

If you reported the violation to an IRS employee, provide the employee's name and title and the date the violation was reported.

**Questions 10 - 13**

Information about Taxpayer - Provide specific and credible information regarding the taxpayer or entities that you believe have failed to comply with tax laws and that will lead to the collection of unpaid taxes.

**Question 14**

Attach all supporting documentation (for example, books and records) to substantiate the claim. If documents or supporting evidence are not in your possession, describe these documents and their location.

**Question 15**

Describe how the information which forms the basis of the claim came to your attention, including the date(s) on which this information was acquired, and a complete description of your relationship to the taxpayer.

**Question 16**

Describe the facts supporting the amount you claim is owed by the taxpayer.

**Question 17**

Information provided in connection with a claim submitted under this provision of law must be made under an original signed Declaration under Penalty of Perjury. Joint claims must be signed by each claimant.

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**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 35 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 Washington address of the Whistleblower Office. Do NOT send the Form 211 to the Tax Forms Coordinating Committee.