



How to Bring an IRS Whistleblower Case for Fun & Profit

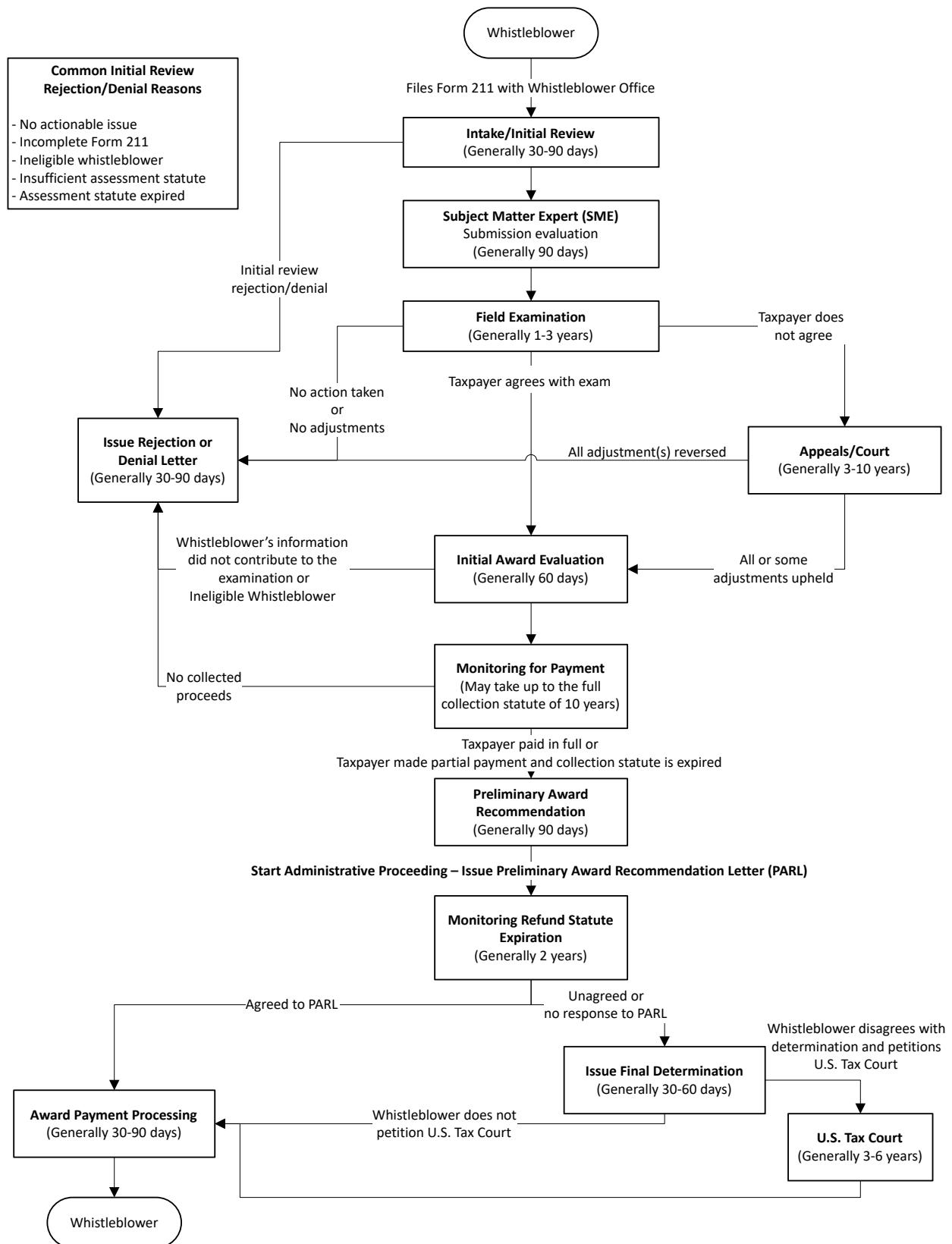
August 24, 2023

Eric L. Green, Esq

Michael A. Villa, Jr., Esq

WHISTLEBLOWER CLAIM PROCESS OVERVIEW

FIGURE 1: CLAIM PROCESSING FLOW CHART



- Common Initial Review Rejection/Denial Reasons**
- No actionable issue
 - Incomplete Form 211
 - Ineligible whistleblower
 - Insufficient assessment statute
 - Assessment statute expired





Eric L. Green
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One Audubon Street, 3rd Floor
New Haven, CT 06511

243 Tresser Blvd, 17th Fl
Stamford, CT 06901

FEDEX

December 19, 2019

Internal Revenue Office
Whistleblower Office – ICE
1973 N. Rulon White Boulevard
M/S 4110
Ogden, UT 84404

Re: Form 211 for TAX CHEAT

Dear Sir or Madam:

Enclosed is our Form 211 with the attachment explaining the circumstances about the target. This was sent to SPECIAL AGENT already, who is the Special Agent in Charge of the Boston Field Office for IRS Criminal Investigation.

The target runs a large landscaping and construction business. To maximize his profits he has been cashing checks at two check cashing establishments, NAME 1 and NAME 2, and has been paying undocumented workers cash, as well as paying other employees partially as W-2 and partially in cash. In doing so he is cheating the government out of income tax on himself and the employees, along with employment taxes. The whistleblower is one of the target's employees and is the source of the information.

I can be contacted directly at 203-285-8545 if you have any questions.

Very truly yours,

Eric L. Green

Enclosures
C. Whistleblower Name

Form 211 (July 2018)	Department of the Treasury - Internal Revenue Service Application for Award for Original Information	OMB Number 1545-0409 Date Claim received Claim number (completed by IRS)
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Section A – Information About the Person or Business You Are Reporting

1. Is this <input checked="" type="checkbox"/> New submission or <input type="checkbox"/> Supplemental submission If a supplemental submission, list previously assigned claim number(s)	2. Last 4 digits of Taxpayer Identification Number(s) (e.g., SSN, ITIN, or EIN) 1111												
3. Name of taxpayer (include aliases) and any related taxpayers who committed the violation Name of Target													
4. Taxpayer's address, including ZIP code XXX Green Avenue, City, State Zip	5. Taxpayer's date of birth or approximate age Approx 60 years old												
6. Name and title and contact information of IRS employee to whom violation was first reported, if known Special Agent In-Charge's Name, Boston Field Office													
7. Alleged Violation of Tax Law (check all that apply) <table style="width:100%; margin-top: 5px;"> <tr> <td><input checked="" type="checkbox"/> Income Tax</td> <td><input checked="" type="checkbox"/> Employment Tax</td> <td><input type="checkbox"/> Estate & Gift Tax</td> <td><input type="checkbox"/> Tax Exempt Bonds</td> </tr> <tr> <td><input type="checkbox"/> Employee Plans</td> <td><input type="checkbox"/> Governmental Entities</td> <td><input type="checkbox"/> Exempt Organizations</td> <td><input type="checkbox"/> Excise</td> </tr> <tr> <td colspan="4"><input type="checkbox"/> Other (identify) _____</td> </tr> </table>		<input checked="" type="checkbox"/> Income Tax	<input checked="" type="checkbox"/> Employment Tax	<input type="checkbox"/> Estate & Gift Tax	<input type="checkbox"/> Tax Exempt Bonds	<input type="checkbox"/> Employee Plans	<input type="checkbox"/> Governmental Entities	<input type="checkbox"/> Exempt Organizations	<input type="checkbox"/> Excise	<input type="checkbox"/> Other (identify) _____			
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<input type="checkbox"/> Employee Plans	<input type="checkbox"/> Governmental Entities	<input type="checkbox"/> Exempt Organizations	<input type="checkbox"/> Excise										
<input type="checkbox"/> Other (identify) _____													
8. Describe the Alleged Violation. State all pertinent facts to the alleged violation. (Attach a detailed explanation and include 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 Taxpayer to avoid income tax and employment tax, is cashing checks and paying undocumented workers in cash, and employees partially in cash													
9. Describe how you learned about and/or obtained the information that supports this claim. (Attach sheet if needed) I am an employee of the target													
10. What is your relationship (current and former) to the alleged noncompliant taxpayer(s)? Check all that apply. (Attach sheet if needed) <table style="width:100%; margin-top: 5px;"> <tr> <td><input checked="" type="checkbox"/> Current Employee</td> <td><input type="checkbox"/> Former Employee</td> <td><input type="checkbox"/> Attorney</td> <td><input type="checkbox"/> CPA</td> </tr> <tr> <td><input type="checkbox"/> Relative/Family Member</td> <td colspan="3"><input type="checkbox"/> Other (describe) _____</td> </tr> </table>		<input checked="" 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 (describe) _____						
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<input type="checkbox"/> Relative/Family Member	<input type="checkbox"/> Other (describe) _____												
11. Do you still maintain a relationship with the taxpayer <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
12. If yes to number 11, describe your relationship with the taxpayer I continue to be his part-time employee													
13. Are you involved with any governmental or legal proceeding involving the taxpayer <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
14. If yes to number 13, Explain in detail. (Attach sheet if needed) N/A													
15. Describe the amount of tax owed by the taxpayer(s). Provide 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 if needed) Estimated cash paid per year is \$300,000. Income tax and employment tax would be roughly \$190,000 per year													
16. Fill in Tax Year (TY) and Dollar Amount (\$), if known TY <u>2019</u> \$ <u>190,000</u> TY <u>2018</u> \$ <u>190,000</u> TY <u>2017</u> \$ <u>190,000</u> TY <u>2016</u> \$ <u>190,000</u> TY <u>2015</u> \$ <u>190,000</u>													

Section B – Information About Yourself

17. Name of individual claimant Whistleblower's Name	18. Claimant's date of birth (MMDDYYYY) 01/xx/1982	19. Last 4 digits of Claimant's SSN or ITIN XXXX
20. Are you currently an IRS employee <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	21. Are you the spouse or a dependent of an IRS employee <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
22. Are you currently an IRS contractor <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	23. Are you a Federal, State or Local Government employee <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
24. Address of claimant, including ZIP code Main Street, City, State, Zip	25. Telephone number (including area code) xxx-xxx-xxxx	
26. Email address Whistleblow@email.biz		
27. Declaration under Penalty of Perjury I declare that I have examined this application, all accompanying statement and supporting documentation, and, to the best of my knowledge and belief, they are true, correct, and complete		
Signature of Claimant		12/19/2019 Date



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

WHISTLEBLOWER OFFICE

January 13, 2020

ERIC GREEN
C/O GREEN & SKLARZ LLC
ONE AUDUBON STREET 3RD FLOOR
NEW HAVEN, CT 06511-6431

Claim Number: 2020-XXXXXX
RE: Target Last Name
Contact Representative Number: 801-620-2169
(This is not a toll-free number)
Contact Address: Internal Revenue Service
1973 N Rulon White Blvd, MS 4110
Ogden, UT 84404

Dear Eric Green:

We received your Form 211 with the information you furnished and have assigned the above claim number(s). We will evaluate the information you provided to determine if an investigation is warranted and an award is appropriate. Please retain this notice for future reference.

If we initiate an investigation as a result of your information, it is important to understand that it could take several years until final resolution of all tax matters. This is especially true if the taxpayer exercises all administrative and judicial appeal rights. In addition, before we can pay an award, we must collect any additional taxes, penalties, or fines, assessed by reason of your information. Collection action could also take several years.

At the conclusion of our review and/or investigation, we will only be able to tell you whether or not the information you provided met our criteria for paying an award. Unfortunately, we cannot tell you specific details about what actions we took, if any, using the information you gave us. Internal Revenue Code Section 6103 protects the tax information of all taxpayers and prevents us from making these disclosures.

We will notify you as ~~soon as possible~~ as ~~soon as possible~~ deleted. Please note that we will be sending ~~you a letter~~ addressed to the address you provided. If you move or change the address to which you want correspondence directed, you **must** inform this office in writing of the change of address. Failure to notify this office of a change of address regarding this claim could result in you not receiving time-sensitive correspondence.

Additional information about the whistleblower claim process can be found in Publication 5251, *The Whistleblower Claim Process*. Publication 5251 can be found online at IRS.gov.

Sincerely,

Whistleblower Office, SPPA



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

Whistleblower Office

ERIC GREEN
C/O GREEN & SKLARZ LLC
ONE AUDUBON STREET 3RD FLOOR
NEW HAVEN, CT 06511-6431

Date:

February 7, 2020

Claim Number:

2020-XXXXXX

Contact Number:

(801) 620-2169

Contact Address:

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

Dear Eric Green:

We are writing to inform you that the taxpayer referenced in claim number listed above has been referred for an audit or examination. This does not mean that an audit or examination has been or will be opened.

Internal Revenue Code (IRC) section 6103(k)(13) requires that the Whistleblower Office provide this notice to you, however, IRC 6103 generally limits the Whistleblower Office from providing further information. It is important to understand that it could take several years until a determination can be reached on this claim. This notification does not mean the claim will receive an award.

Disclosure of the information contained in this letter to any person, except as authorized by USC Title 26, may be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution under IRC 7213(a)(2).

Whistleblower Office, SPPA

GREEN & SKLARZ LLC

Attorneys at Law
www.gs-lawfirm.com

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Direct Dial: (203) 361-3139
Fax: (203) 691-5454
egreen@gs-lawfirm.com

One Audubon St. 3rd Fl
New Haven, CT 06511

January 15, 2022

CERTIFIED MAIL

Internal Revenue Service
Whistleblower Office
1973 N Rulon White Blvd, MS 4110
Ogden, UT 84404

Re: TAX CHEAT, Claim No. 2020-XXXXXX

Dear Sir or Madam,

Our office represents WHISTLEBLOWER NAME, the whistleblower in the above-captioned claim. We would like an update on the case and whether it is still actively being pursued.

Please send me an update on the status of our claim. Feel free to contact me with any questions. I can be reached directly at (203) 285-8545.

Very truly yours,

Eric L. Green

C. Whistleblower Name



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

WHISTLEBLOWER OFFICE

Date: 01/26/2021

ERIC GREEN
ONE AUDUBON STREET 3RD FLOOR
NEW HAVEN, CT 06511-6431

Re: Claim Number(s) 2020-XXXXXX

Dear Eric Green:

FINAL DECISION UNDER SECTION 7623(a)

The Whistleblower Office has considered your Form 211, Application for Award for Original Information, dated 12/19/2019. Internal Revenue Code section 7623 provides that an award may be paid only if the information provided results in the collection of tax, penalties, interest, additions to tax, or additional amounts. The Whistleblower Office has made a final decision to reject your claim for an award.

The claim has been rejected because the IRS decided not to pursue the information you provided.

This letter is a final determination for purposes of filing a petition with the United States Tax Court. If you disagree with this determination, you have 30 days from the date of this letter to file a petition with the Tax Court. Information about filing a petition can be found on the Tax Court's website.

If you have any questions regarding this letter, please feel free to contact the Whistleblower Office at 801-620-2169.

Sincerely,

Whistleblower Office, SPPA



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

Whistleblower Office

Whistleblower Name
Street Address
City, State Zip

Date:

March 2, 2022

Claim Number:

2020-XXXXXX

Contact Number:

801-620-2169 (Not a toll-free number)

Contact Address:

Internal Revenue Service
M/S 4110
1973 N Rulon White Blvd
Ogden, UT 84404

Dear Whistleblower Name:

We are responding to your request for information on the status and stage of your claim referenced above. Internal Revenue Code (IRC) section 6103(k)(13) requires that the Whistleblower Office provide this notice to you. Your claim is currently open. The subject of your claim is currently in the OD Field/Investigation stage.

The OD Field/Investigation stage includes claims sent to the various Operating Divisions. This stage includes claims for which the subject taxpayer is under Operating Division ("OD") Field Examination, under review by the OD's Subject Matter Experts, and under initial review by the Criminal Investigation Division.

We are unable to provide additional information at this time. It is important to understand that it could take several years until a determination can be reached on this claim. This notification does not mean your claim will result in an award.

Disclosure of the information contained in this letter to any person, except as authorized by USC Title 26, may be a felony punishable by a fine in an amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution under IRC 7213(a)(2).

Sincerely,

Whistleblower Office

CC: Eric L. Green



**Department of the Treasury
Internal Revenue Service
Whistleblower Office**

Date:

06/27/2023

Contact telephone number:

(801) 620-2169

Contact Address:

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

Eric Green
One Audubon Street 3rd Floor
New Haven, CT 06511-6431

Re: Claim Number: 2020-XXXXXX

Dear Eric Green:

We are writing to inform you that a total of 16 separate payments of tax have been received between 08/01/2019 - 05/31/2023 with respect to tax liabilities, and tax periods, to which the information you provided in your Form 211 submitted on 12/19/2019, relates.

Internal Revenue Code (IRC) Section 6103(k)(13) requires that the IRS provide this notice to you; however, IRC Section 6103 generally limits the Whistleblower Office from providing additional information. It is important to understand that it could take several years until a determination can be reached on this claim. This notification does not mean the claim will receive an award.

Disclosure of the information contained in this letter to any person, except as authorized by USC Title 26, may be a felony punishable by a fine in an amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution under IRC Section 7213(a)(2).

Sincerely,

Whistleblower Office