



Office of Promoter Investigations At-a-Glance

The Office of Promoter Investigations leads and directs the design, development and delivery of major activities that support IRS efforts to detect and deter abusive tax promotions and abusive return preparers, including those who enable abusive tax promotions.

Mission

Our mission is to strengthen the IRS response to promoters and enablers of abusive tax avoidance transactions by detecting and ending the promotion, organization, and sale of abusive tax transactions. This includes:

- Identifying promoters, enablers and return preparers of abusive tax avoidance transactions early.
- Coordinating IRS enforcement activities against promoters, enablers and those who use abusive transactions to improperly avoid taxes.
- Developing internal and external partnerships to help identify abusive tax transactions and their promoters and enablers.

Vision

Our vision is to form a community of internal and external stakeholders that works together to identify and stop promoters and enablers of abusive tax avoidance transactions. Our vision is to protect the U.S. Treasury and prevent taxpayers from being harmed by these promotions.


Overview

Promoters and enablers of abusive tax transactions undermine voluntary compliance by marketing improper methods to reduce the amount of taxes legally owed. The Office of Promoter Investigations is committed to identifying promoters and enablers of abusive tax transactions and shutting them down quickly to prevent tax loss and to protect taxpayers.

The IRS will investigate promoters and enablers of abusive tax transactions and assess all applicable civil penalties. The IRS may also refer the promoter, return preparer or enabler to the Office of Professional Responsibility, IRS Criminal Investigation or to the Department of Justice.

The IRS encourages taxpayers using an abusive tax transaction for improper tax avoidance to unwind the transaction or face the possibility of civil examination. The civil examination will result in the disallowance of the improper tax benefits claimed and could result in substantial penalties. In some cases, the IRS will pursue a criminal investigation, which could lead to prosecution and jail time.

Compiled annually, the IRS Dirty Dozen announces a variety of common scams that taxpayers may encounter. Many of these schemes peak during filing season as taxpayers prepare and file their returns or hire someone to help with their taxes.

The IRS encourages all taxpayers and tax practitioners to report suspected abusive tax promotions and abusive return preparers. Complete and send [Form 14242, Report Suspected Abusive Tax Promotions or Preparers](#) , and any supporting materials to the IRS Lead Development Center.

By Mail:

Internal Revenue Service Lead Development Center
Stop MS5040
24000 Avila Road
Laguna Niguel, CA 92677-3405

By fax: 877-477-9135

Alternatively, taxpayers and tax practitioners may send the information to the IRS Whistleblower Office for possible monetary reward.

Strategic Goals

- Protect taxpayer rights and equitably enforce the tax laws.
- Leverage new technology and data analytics to detect and combat sophisticated evasion techniques and facilitate timely audits and collection investigations. These efforts enable us to fairly enforce tax law and stop those who abuse the system, such as malicious actors that take advantage of taxpayers.
- Proactively provide taxpayers and other stakeholders with information on how to protect themselves against fraud schemes and abusive tax avoidance efforts.

Management Team

- Debby Ngo, Director, Office of Promoter Investigations

Headquarters

Office of Promoter Investigations
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Additional Information

- [Dirty Dozen](#) represents the worst of the worst tax scams
- [Lead Development Center](#)
- [Whistleblower Office](#)

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