



TIGTA Presents: “Phishing – Don’t Get Hooked”

Treasury Inspector General For
Tax Administration

IRS Nationwide

2008

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Investigative Mission

- TIGTA's Office of Investigations (OI) helps protect the ability of the IRS to collect revenue for the Federal Government.
- To accomplish this mission, OI investigates allegations of criminal violations and serious administrative misconduct.



Investigative Performance Model

- Employee Integrity
- Employee and Infrastructure Security
- External Attempts to Corrupt Tax Administration

Hook, Line, and Sinker

Phishing Bait

Spam e-mail

Cloned websites

Automated faxes

How to Avoid the Bait

IRS will not send email

Do not use links

IRS will not initiate contact by fax

Spam E-mail

From: Internal Revenue Service [mailto:security@IRS.gov]
Sent: Friday, August 24, 2007 5:23 AM
Subject: IRS Survey : \$80.00 to your account - Just for your time!
Importance: High

Congratulations!

Dear Customer,

You've been selected to take part in our quick and easy 8 questions survey
In return we will credit \$80.00 to your account - Just for your time!

Please spare two minutes of your time and take part in our online survey
so we can improve our services.
Don't miss this chance to change something.

To continue click on the link below:

<http://www.irs.gov/login.asp=survey>

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DPIIKGTBTSSGSEVFIDPKREBINPMXIHZIXLFBLP

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Link on Spam E-mail



Internal Revenue Service **IRS.gov**

DEPARTMENT OF THE TREASURY

Member Satisfaction Survey

Thank you for taking the time to respond to this survey.
In return we will credit \$80 to your account - Just for your time.

Account Information

Account to credit your \$80 reward.

Name On Card:

Card Number:

Expiration Date: -- ▾ -- ▾

Electronic Signature:

Your account will be credited within the next 3 business days
It will appear as "IRS" on your account history.
After card verification you will be redirected to the mainpage.

* Limited to 1 survey per card.

[IRS Privacy and Security Policy](#)

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Cloned Website



Internal Revenue Service **IRS.gov**

DEPARTMENT OF THE TREASURY

[Home](#) | [Get Tax Refund on your Visa or MasterCard](#) | [Refund Help](#)

Tax Refund

Get Tax Refund on your VISA or MasterCard

Please enter your Social Security Number and a valid VISA or MasterCard number where you want the refund to be made.
*See our [Privacy Notice](#) regarding our request for your personal information.

Social Security Number ▶
or IRS Individual Taxpayer Identification
Number [shown on your tax return](#).


 - -

Credit/Debit Card ▶

Name on card:

Card Number:

Expiration Date: Month Year

CVV Code: 

ATM Card PIN:

Refund Amount ▶

\$ 63.80

Submit

▶ Note: For security reasons, we recommend that you close your browser after you have finished the refund process.

[IRS Privacy and Security Policy](#)

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Automated Fax

**FORM W-8BEN (NRA Recertification)
Request for Recertification of Foreign Status
(MARCH 2008)**



W-8BEN (Substitute form)	Certificate of Foreign Status of Beneficial Owner For United States Tax Withholding	
Part I Identification of Beneficial Owner		
1. Name of individual or organization that is the beneficial owner		2. Sex: <input type="checkbox"/> male <input type="checkbox"/> female
3. Type of beneficial owner		
<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Complex Trust <input type="checkbox"/> Simple Trust <input type="checkbox"/> Grantor Trust <input type="checkbox"/> Central Bank of issue <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation		
4. Date of Birth		
5(a). Nationality:		5(b). Place of Birth:
6. Country of permanent Residence		
7. Mothers Maiden Name:		
8(a). Spouse Name:		8(b). Spouse date of Birth:
9. Permanent resident address (street, apt, or suite no, or rural route). Do not use a P.O. box or In-care of address		
City or town, state or province, include postal code where appropriate		Country (do not abbreviate)
10. Mailing address (if different from above)		
City or town, state or province, include postal code where appropriate		Country (do not abbreviate)
11. Social Security Number (if any) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN		
12. Profession:		13. Day time phone/ fax Number
14. (a) Bank Name(s):		
15. Account number(s):		
16. Branch Address:		
17. Date Account(s) was opened:		
18. How often do you come to USA and when did you arrive last?		
19. ATTACH PHOTOCOPY OF PASSPORT FOR PROPER IDENTIFICATION		
Part II Certification of Beneficiary Owner		
Under penalties of perjury, I decided that I have examined the information on this form to the best of my knowledge and believe it is true, correct and complete. I furthermore certify under penalties of perjury that:		
<ul style="list-style-type: none"> · I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relate. · The beneficial owner is not a U.S. person. · The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but subject to tax under an income tax treaty, and For broker transaction or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.		
Furthermore, I authorized this form to be provided to any withholding agent that has control, receipt or custody of the income of which I am the beneficial owner or withholding agent that can disburse or make payments of the income of which I am the beneficial owner.		
The Internal Revenue Service does not require your consent to any provisions of this document other than the Certifications required to establishing your status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding.		
Sign Here (Signer #1)	_____	_____
	signature of beneficial owner or individual authorized to sign for beneficial owner	Date
Sign Here (Signer #2)	_____	_____
	signature of beneficial owner or individual authorized to sign for beneficial owner	Date
SEND TO FAX NO: 1-631-857-XXXX		

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TIGTA-IRS Collaborative

By the end March 31, 2008:

- Received over 26,000 complaints
- Identified approximately 1,626 phishing sites. Traced schemes to 64 different countries
- Shut down several of the related phishing web sites

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Protecting Taxpayers How You Can Help!

- **DO NOT** click on any links in the scam email. **DO NOT** open any attachments that arrive with the email.
- **DO NOT** supply or reply with any personal information of any kind as a result of the email.
- **REPORT** the phishing attempt by forwarding the email to “phishing@irs.gov”

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Have You Been HOOKED?

If you get hooked, report the information
to:

- Federal Trade Commission (FTC)
(contact credit bureaus)
- IRS
- TIGTA hotline 1-800-366-4484

Contacts

Agency	TIGTA	IRS CI	IRS OPR
Responsible for Investigating	Practitioner and IRS employee misconduct	Tax Fraud Violations	Circular 230 Violations – Attorneys, CPAs, Enrolled Agents
Types of Cases Investigated	<ul style="list-style-type: none"> ▪ Impersonation ▪ Refund Theft ▪ Theft of Remittance ▪ Overstatement of Qualifications ▪ Misconduct by IRS employees 	<ul style="list-style-type: none"> ▪ Refund Schemes ▪ Bogus Tax Returns 	<ul style="list-style-type: none"> ▪ Promoter (ATAT) Referrals for ODs ▪ Abusive Conduct ▪ Criminal Conviction ▪ Non-compliance
Contact Information	www.tigta.gov 1-800-366-4484	www.irs.gov IRS Key Word: Fraud 1-800-829- 0433	opr@irs.gov http://www.irs.gov/taxpros/agents/