

# Section 1203 Allegation Referral Form

Date allegation was received \_\_\_\_\_

**Complaint originator identifying information:** Request information below so that the complaint originator can be contacted for additional information, if necessary. If the complaint originator does not want to provide any personal identifying information, indicate "anonymous", collect as much information as possible, and refer them to the TIGTA Hotline number (1-800-366-4484).

Taxpayer       Taxpayer representative       Employee       Other \_\_\_\_\_

Name	Telephone
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Address

City	State	Zip code
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**Allegation information:** Below, write the name of the employee who allegedly committed the violation of Section 1203. If the name is not known, indicate "not known" and obtain as much identifying information as possible and data regarding the complaint in the space entitled "Summary of allegation."

Name	Position
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Office

**Nature of misconduct or violation:** Indicate the specific code subsection for any alleged Section 1203 misconduct or other misconduct identifier, as appropriate.

Alleged Section 1203 violation(s):

- 1203 (b)(1) Willfully failing to obtain required approvals when making a seizure
- 1203 (b)(2) Providing sworn false statements in a "material matter" concerning a taxpayer
- 1203 (b)(3)(A) Violating the constitutional rights of a taxpayer or employee
- 1203 (b)(3)(B) Discrimination against a taxpayer or employee
- 1203 (b)(4) Falsifying or destroying documents to cover a mistake concerning a taxpayer
- 1203 (b)(5) Receiving a criminal conviction or adverse civil judgement for assault or battery on a taxpayer or employee
- 1203 (b)(6) Violating the Internal Revenue Code, IRS regulations or policies to retaliate or harass taxpayers or employees
- 1203 (b)(7) Willfully misusing Internal Revenue Code Section 6103 to conceal information from Congressional inquiry
- 1203 (b)(8) Willfully failing to file a tax return on or before its due date, unless it is due reasonable cause
- 1203 (b)(9) Willful understatement of federal tax liability, unless it is due to reasonable cause
- 1203 (b)(10) Threatening an audit for personal gain

**Summary of allegation:** Provide any additional information including the date(s) of incident(s). Use additional sheet(s), if necessary.

**Originator information:** The employee preparing this form should provide the following information.

Name	Position
Office	Telephone

**Section 1203 Allegation Referral Form processing instructions**

Nothing in these instructions preclude employees from making direct referrals to TIGTA (1-800-366-4844)

**1. §1203 (b)(2),(4),(5),(7), and (10) conduct allegations** - These allegations require immediate referral to the Treasury Inspector General for Tax Administration (**TIGTA**) by telephone. Indicate the referral to TIGTA below and forward this form to the local Labor Relations office. The Labor Relations office should indicate the final disposition of this allegation below.

**2. §1203 (b)(3)(B) misconduct allegations** - Employees may initiate this form and refer allegations of sexual harassment to TIGTA. The Discrimination Complaint Review Unit (**DCRU**) will complete this form in all other instances that arise out of the EEO complaint process. If the DCRU refers a potential complaint to TIGTA, a copy of this form should be sent concurrently to the Labor Relations office. The Labor Relations office should indicate the final disposition of this allegation below. Taxpayer allegations of discrimination must be referred directly and immediately to TIGTA.

**3. §1203 (b)(1),(3)(A) and (6) misconduct allegations** - These allegations require referral to Division Level management or higher to determine whether a potential Section 1203 violation exists. If a Section 1203 violation exists, immediate referral to TIGTA is required with a copy of this form forwarded to the Labor Relations office. The Labor Relations office should indicate the final disposition of this allegation below.

**4. §1203 (b)(8) and (9) misconduct allegations** - Information regarding potential employee tax non-compliance should be entered on this form and forwarded to the Labor Relations office. The **Employee Tax Compliance (ETC)** unit will complete this form for employee tax non-compliance cases which indicate potential 1203 violations and refer the allegation to the Labor Relations office. The Labor Relations office will refer these allegations to management. The Labor Relations office should indicate the final disposition of this allegation below.

**5. §1203 allegations pertain to all managers, GS-15, Senior Executive Level, and Criminal Investigation employees** will be referred directly and immediately to TIGTA.

**Action/Disposition:** Please indicate the action(s) taken with regard to this allegation, including the date the action took place, and the name, position, office and phone number of the person taking the action. Indicate the final disposition if no additional action is to be taken. Use additional sheets if necessary. **The original or copies of this form should be forwarded to the Labor Relations office as each action is taken.**

Refer to Treasury Inspector General for Tax Administration (TIGTA)	Date
Other action/disposition	Date

Name	Position
Office	Telephone