

State or Local Law Enforcement Application for Reimbursement for Original Information

1. Requesting Agency Name	2. Address
3. Contact Person (Name & Title)	4. Telephone Number () ()

Individual involved in illegal drug related activities (or money laundering in connection with such activities).

5. Name	6. Address	7. SSN (If Known)
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8. Summary of Information provided to the IRS (attach additional sheets, if necessary):

9. Summary of costs incurred in your investigation (including but not limited to reasonable expenses, Per diem, and overtime).
Attach additional sheets if necessary.

10. Have any other reimbursements been received, or applied for, for expenses incurred in the investigation of the individual named in (2) above under any other program or arrangement including, but not limited to, Federal or state forfeiture programs, state revenue laws, i.e., Federal and state equitable sharing arrangements.

NO ☐

YES ☐ If yes, please attach copies of DAG-71, IRS Form 9061 or other claim for an equitable share of asset forfeitures

11. Name of IRS employee to whom violation was reported	12. Title	13. Date Violation reported (Month, Day, Year)
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14. Certification: The requesting certifies that the above information is true and accurate

Signature	Title	Date
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The following is to be completed by the Internal Revenue Service

Allowance of Reimbursement

District	Sum Recovered \$	Amount of Reimbursement
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In consideration of the original information that was furnished by the claimant named above, which concerns a violation of the internal revenue laws and which led to the collection of taxes, penalties, and additions to tax collected in the sum shown above, I approve payment of a reimbursement in the amount stated.

Signature of Service Center Director	Date
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General Information

- 1) This application is voluntary and the information requested enables us to determine and pay reimbursements.
- 2) Not providing the information requested may result in the suspension of the processing of this application.
- 3) Our authority for asking for the information on this form is derived from 26 U.S.C. 7624.
- 4) No reimbursement shall be paid to you in any case where the taxes recovered total less than \$50,000.
- 5) The term "taxes recovered" means additional taxes, penalties, and additions to tax collected with respect to illegal drug-related activities (or money laundering in connection with such activities), but not additional interest or criminal fines that may be collected.
- 6) The amount of the reimbursement payable is at the discretion of the IRS District Director or Service Center Director and shall be equal to the cost incurred in your investigation of the taxpayer (including but not limited to reasonable expenses, per diem, salary, and overtime) but not to exceed 10 percent of the sum recovered.
- 7) No reimbursement will be made for expenses incurred in the investigation of a taxpayer which have been reimbursed under any other program or arrangement including, but not limited to, Federal or state equitable sharing arrangements.
- 8) The reimbursement will be paid after collection from the taxpayer and after the expiration of the applicable period of limitations for filing a claim for refund by the taxpayer, unless adequate indemnification is provided.

Instructions

- 1) Submit this application to the Chief, Criminal Investigation Division of the Internal Revenue Service District in which the taxpayer is located as soon as practicable after submitting the information but not later than 30 days after the Service notifies you of the amount of taxes recovered as a result of the information submitted.
- 2) Include all of the information which you provided to the IRS. For an agency to be eligible for a reimbursement, the information provided must have substantially contributed to the recovery of the tax.