



Internal Revenue Service

**Criminal
Investigation**

Criminal Investigations with Foreign Transactions

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Internal Revenue Service

Criminal Investigation

Investigative Jurisdiction

- All Tax Crimes
- Identity Theft
- Money Laundering
- Structuring
- Bankruptcy Fraud



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Common Fraud Schemes

- Skimming
- Overstating Deductions



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Offshore Bank Accounts and Shell Companies

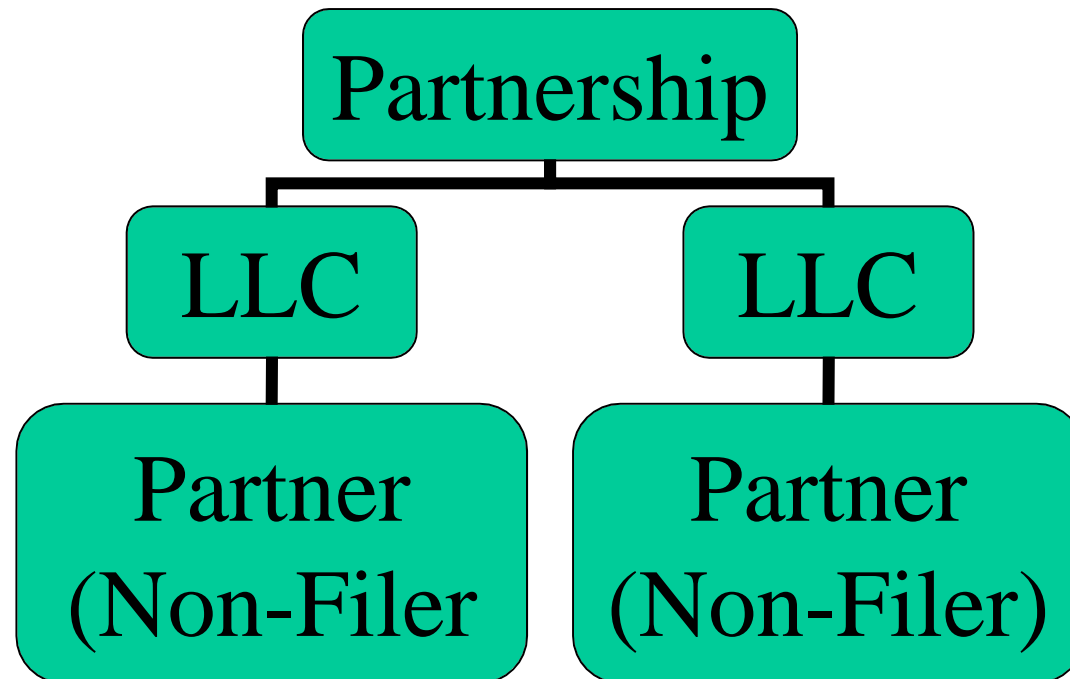
- Cayman Islands
- Switzerland
- Isle of Man
- Turks & Caicos Islands
- Bahamas
- Cook Islands



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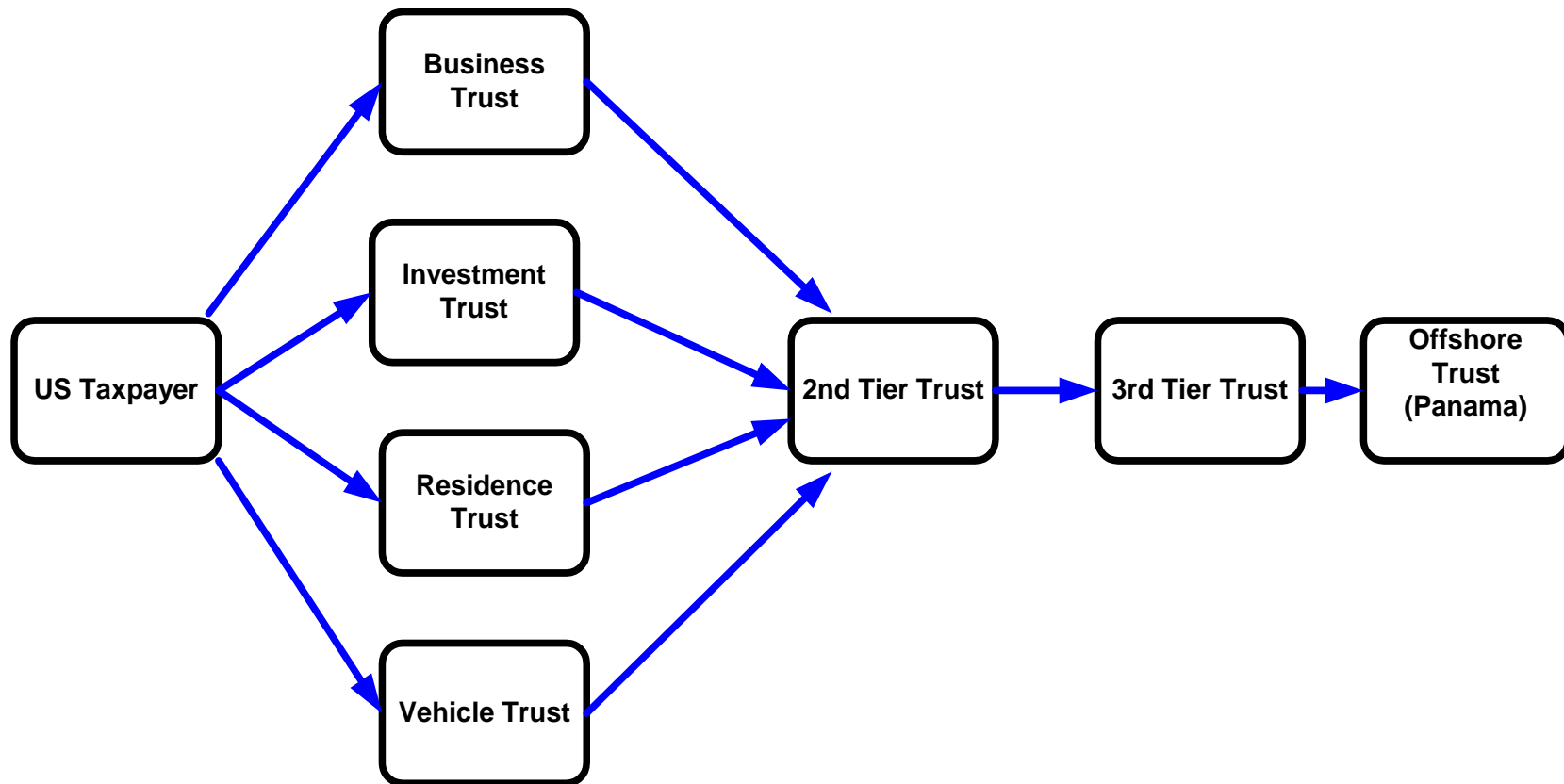
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Non-Filers



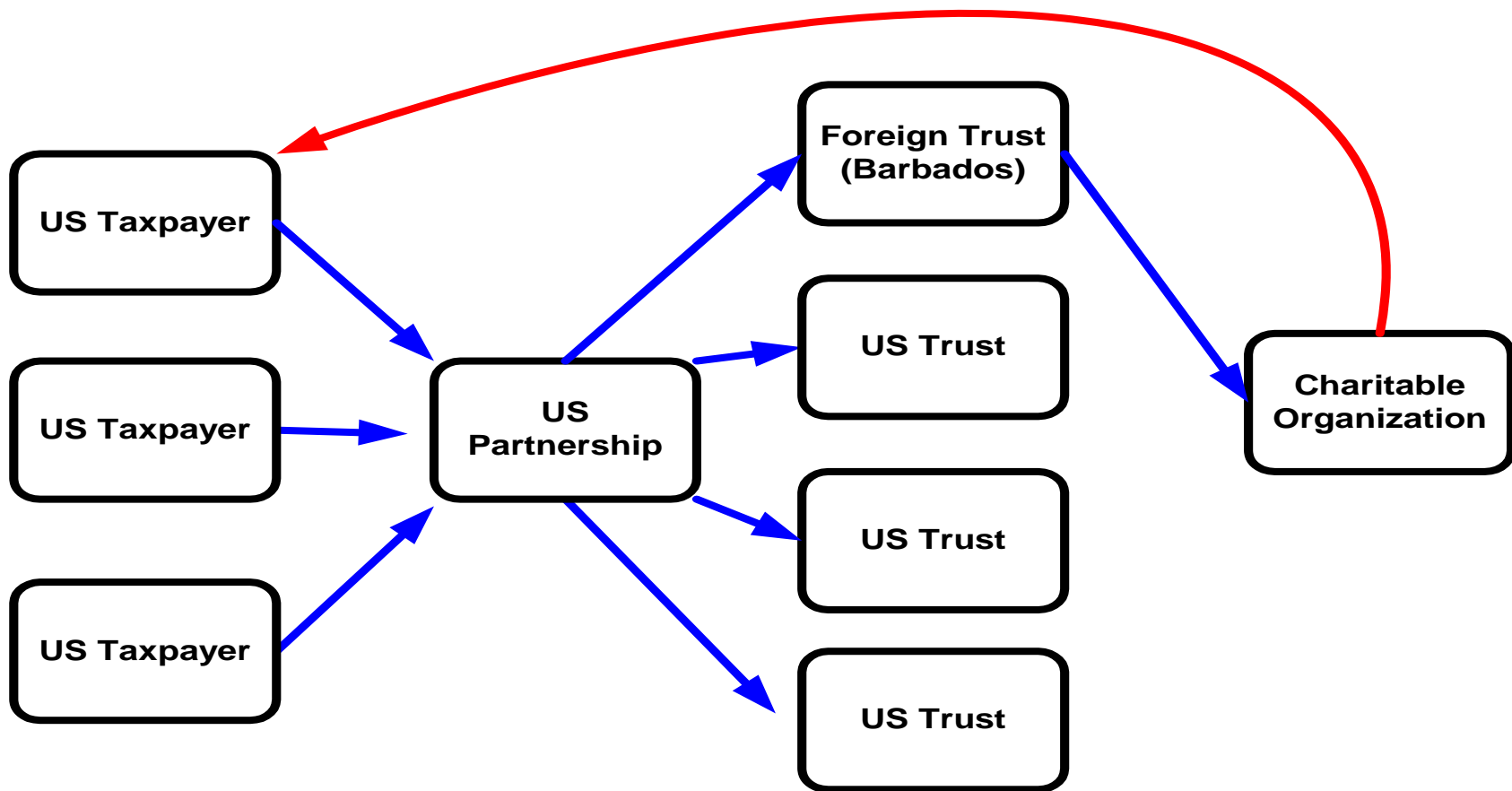


Layered Trusts



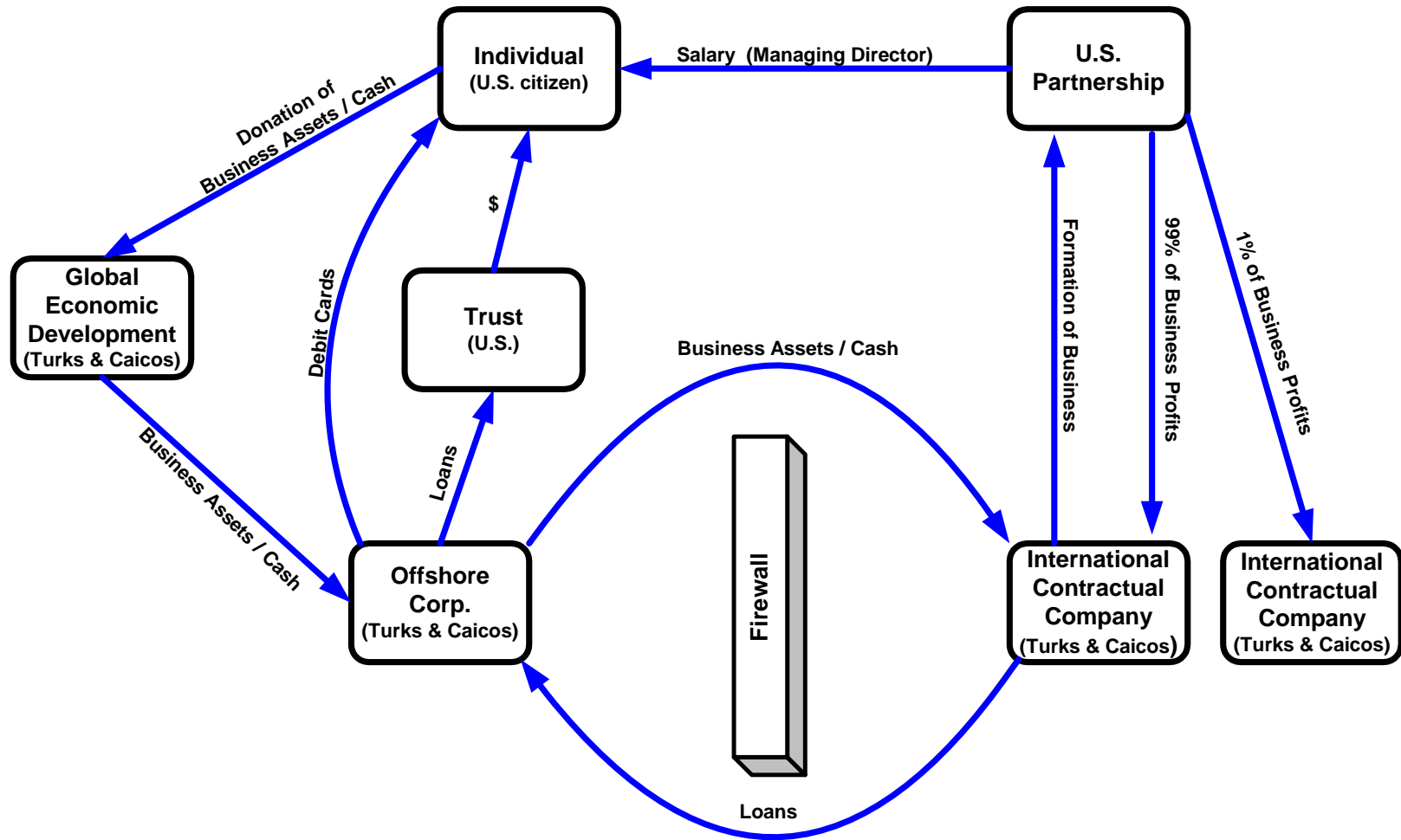


Bogus Charitable Contributions





Offshore Shell Companies





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Inflated Basis

- Dallas Corporation (manufacturing company)
- Equipment Purchases
- 2 Cashiers Checks
- 1 to Manufacturer
- 1 to Shareholder
- Inflate Basis on Corporate Books
- Overstated Depreciation Deduction & Untaxed Dividend to Shareholder



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Identity Theft Schemes

- Illegally Acquire Identities of TPs
- Hijack legitimate EFINs or set up new EFINs using stolen identities
- Set up bank accounts and PO Boxes using stolen identities
- Transmit large number of returns
- Receive refund debit cards & wire transfers to bank accounts in false names
- Pull cash out at ATMs in U.S. or offshore



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Identity Theft Schemes

- Fake Lottery Scheme
- Estimated Tax Payment Scheme