

This course introduces you to Internet tools and searches that will be useful in locating taxpayers and determining their online business activity.

Course Objectives

In this course, you will learn how to identify tools and techniques to utilize when researching the Internet to assist in resolving a taxpayer case.

Upon completion of this course, you will be able to:

- Identify Internet research do's and don'ts
- Identify how to locate relevant taxpayer information with Internet searches
- Identify additional Internet research tools

Course Content

- The "Guidance on Using Internet Tools" lesson discusses Internet research do's and don'ts.
- The "Internet Search Techniques" lesson demonstrates how to locate relevant taxpayer information with Internet searches.
- The "Exploring Websites" lesson explains additional Internet research tools.
- The "Course Summary" lesson provides a comprehensive summary for the course.
- Finally, you will complete the "Scored Assessment."

Welcome

Welcome to the "Guidance on Using Internet Tools" lesson. This lesson discusses your responsibility to conduct Internet research to gather taxpayer information.

Lesson Objectives – Guidance on Using Internet Tools

In this lesson, you will learn how to identify Internet research do's and don'ts.

Upon completion of this lesson, you will be able to:

- Define your responsibilities when searching the Internet
- Identify how to obtain access to a website blocked by IRS

IRM Requirements

Both Examination and Collection have Manual requirements to determine a taxpayer's Internet presence, depending on the type of case.

For Examination requirements, see IRM 4.10.4.3.6, *Minimum Income Probes: E-Commerce Income*.

For Collection requirements, see IRM 5.1.30, *Strategic Approach to Casework*.

Internet Searches Are Not Anonymous

You are not completely anonymous on the Internet. Website logs track your IP address, last site visited, type and version of browser, and date and time of request. IP addresses can be traced back to the Internet access provider or organization that controls the IP address, i.e., 152.216.0.0 through 152.225.255.255 are assigned to "irs.gov".

Some taxpayers take advantage of the ability to track visitors and make it difficult for IRS to view their websites by unlinking pages, deleting pages, or requiring logons.

Internet Research Guidelines

Generally, you are allowed to review information from publicly accessible, unrestricted websites. Unrestricted websites do not require further action to gain access, such as entering your email address or registering. In civil matters, employees cannot misrepresent their identities, even on the Internet. You cannot obtain information from websites by registering using fictitious identities

Using Internet search engines to conduct key word searches of a taxpayer's name and address are necessary to obtain accurate information in a timely manner under IRM 11.3.21.8. However, disclosure of sensitive information, such as TINs, rarely meets the necessity requirements of IRC section 6103(k)(6) and Treas. Reg. 301.6103(k)(6)-1.

Searches of computer databases or websites do not constitute third-party contacts for Section 7602(c) purposes. See Treas. Reg. 301.7602-2(c)(2)(B). However, see IRM 11.3.21.8, *Internet Research*, for guidance on what taxpayer information may be disclosed when conducting Internet searches.

You are not authorized to sign contracts on behalf of IRS, including online agreements (Federal Acquisition Regulation 1.601(a)).

Example 1

Access to social networking sites is controlled by the individual or business that set up the site. For individuals, access is usually limited to "friends." Anyone wanting to become a friend must first provide information about themselves. Employees may not use either their correct identification information or false identification information to become "friends" to gain access to the taxpayer's social network site.

Businesses that use social networking sites are taking advantage of free advertising. To maximize visibility, they usually make their sites available to the public (i.e., easily found with a search engine).

Example 2

Domaintools.com may be used to conduct basic searches, such as a WHOIS search, to find the owner of a website. However, if you attempt to use the advanced features on domaintools.com, such as obtaining historical domain name information, you will be asked to input your email address before you can use these features.

You should not provide your email address or register with domaintools.com or similar websites to obtain taxpayer information. First, you should ask the taxpayer. If you are unable to obtain the information from the taxpayer, consider summoning the third-party registrar that issued the domain name.

Practice Question

While conducting research, Jaclyn notices that the taxpayer, a used car dealer, has a website that he uses to advertise his business and to sell auto accessories. Which of the following actions is Jaclyn permitted to take?

- A. Jaclyn may purchase an auto accessory to determine profit margin.
- B. Jaclyn may review the website to obtain pertinent information.
- C. Jaclyn may email the taxpayer, posing as a potential car buyer.
- D. Jaclyn may email the taxpayer as herself.

Correct feedback for B: You are correct. Jaclyn is permitted to review publicly-available information on the website. 1st incorrect feedback for A: Sorry, that is incorrect. Purchasing an item through the website is not a permitted method for gathering information about the taxpayer's business. Try again. 1st incorrect feedback for C: Sorry, that is incorrect. Jaclyn is not permitted to misrepresent her identity. Try again. 1st incorrect for D: Sorry, that is incorrect. Jaclyn is not permitted to email the taxpayer. Try again. Incorrect feedback for D: Sorry, that is incorrect. Jaclyn is not permitted to email the taxpayer. The correct answer B: Jaclyn is permitted to review publicly-available information on the website.

Blocked Websites

(flash animation)

Blocked Website Example

Revenue Officer Tom Polk was assigned a case. He searched the taxpayer's name on Google and found the taxpayer used a social networking site to advertise as a comedian. IRS blocks access to all social networking sites. When RO Polk received the message that access was restricted, he clicked a link on the page and requested access by completing the *Internet Content Filtering Change Request Form*.

While reviewing the taxpayer's social networking site, RO Polk discovered a video clip listing where the taxpayer performed his comedic acts and a schedule of future performances. Prior performance locations may be summonsed for information, such as amounts paid to the taxpayer and where those payments were deposited. Future performance sites are potential levy sources and show where the taxpayer will be for possible summons if returns and financial information are needed.

Practice Question

Which of the following is a permitted reason to request access to a blocked website?

- A. To gather relevant taxpayer information
- B. To browse photographs on Facebook
- C. To gain access to a restricted, members-only website
- D. To find information about social events you are interested in

Correct feedback for A: You are correct. You may obtain access to a restricted website for legitimate business purposes, such as gathering taxpayer information.

1st incorrect feedback for B: Sorry, that is incorrect. You must have a business reason to request access. You would not request access to a blocked website to view photographs. Try again.

1st Incorrect feedback for C: Sorry, that is incorrect. You cannot request access to members-only websites. Try again.

1st Incorrect feedback for D: Sorry, that is incorrect. You must have a business reason to request access. You would not request access to a blocked website to find social events you would like to attend. Try again.

Lesson Summary

In this lesson, you learned about your responsibility to conduct Internet research to gather taxpayer information.

Your Responsibilities

You are required to conduct Internet searches to determine taxpayer e-commerce activities.

Generally, you are allowed to review information from publicly accessible, unrestricted websites.

You are **not** permitted to:

- Disclose sensitive information, such as a TIN, without authorization from your manager
- Misrepresent your identity or obtain information from a website using a fictitious identity to register
- Sign contracts on behalf of the government by assenting to online agreements

Blocked Websites

You may find specific websites in your Internet research that are blocked by the IRS. You can obtain access to a blocked website for a legitimate business purpose, such as locating taxpayer information, by completing the *Internet Content Filtering Change Request Form*.

Knowledge Check

The following questions are an unscored review of what you learned in this lesson.

Question 1

Researching the Internet is anonymous. A taxpayer can not determine that an IRS employee accessed their site.

True

False

Correct feedback for False: You are correct. You are not completely anonymous on the Internet. Website logs track your IP address, last site visited, type and version of browser, and date and time of request. Taxpayers may use software that tracks this information and blocks access to their site by certain agencies.

Incorrect feedback: Sorry, that is incorrect. You are not completely anonymous on the Internet. Website logs track your IP address, last site visited, type and version of browser, and date and time of request. Taxpayers may use software that tracks this information and blocks access to their site by certain agencies.

Question 2

When conducting Internet research, which of the following actions are you routinely permitted to perform?

- A. Disclose sensitive information, such as a TIN
- B. Obtain information from a website by using a fictitious identity
- C. Review information from publicly accessible, unrestricted websites
- D. Sign contracts on behalf of the government by assenting to online agreements

Correct feedback for C: You are correct. You are permitted to review information from publicly accessible, unrestricted websites.

1st Incorrect feedback for A: Sorry, that is incorrect. You are not permitted to disclose sensitive information, such as a TIN. Try again.

1st Incorrect feedback for B: Sorry, that is incorrect. You are not permitted to obtain information from a website by using a fictitious identity. Try again.

1st Incorrect feedback for D: Sorry, that is incorrect. You are not permitted to sign contracts on behalf of the government by assenting to online agreements. Try again.

Question 3

How can you conduct your research if the site you are trying to access is blocked by IRS?

- A. Complete the *Internet Content Filtering Change Request Form*.
- B. Ask your co-worker to access the blocked website.
- C. Request your local MITS representative to unblock the website.
- D. Access the website from your personal computer at home.

Correct feedback for A: You are correct. To obtain access to a blocked website, complete the Internet Content Filtering Change Request Form.

1st Incorrect feedback for B: Sorry, that is incorrect. If IRS has blocked the website, your co-worker will not be able to access it. Try again.

1st Incorrect feedback for C: Sorry, that is incorrect. Your local MITS representative cannot grant access to a blocked website. Try again.

1st Incorrect feedback for D: Sorry, that is incorrect. You are not permitted to conduct official IRS business on your home computer. Try again.

Welcome

Welcome to the "Internet Search Techniques" lesson. This lesson provides tips and techniques for conducting Internet searches.

Lesson Objectives – Internet Search Techniques

In this lesson, you will learn how to locate relevant taxpayer information with Internet searches.

Upon completion of this lesson, you will be able to:

- Identify how to use Advanced Search features
- Identify how to conduct specific Internet searches
- Identify the steps to saving a web page and a website

Using Search Engines

Google is the most widely used Internet search engine. As of July 2009, the top four search engines account for more than 98 percent of all Internet searches:

- Google > 72%
- Yahoo > 16%
- Bing (MSN) > 6%
- Ask > 4%

You should always complete a quick Internet search. Using search engines can be effective in locating taxpayers. Taxpayers may post information about themselves on the Internet that is not available elsewhere.

Conduct a Quick Search

To conduct an Internet search, go to your favorite search engine and click the Advanced Search option.

Flash animation

Can you make this so it automatically plays upon screen loading, and replays automatically?

I need the text in the pane above to remain on the static screen, not in the Flash, so do **not** make the Flash the size of the entire screen.

1. Use the Google.com screen shot, put a circle around the Advanced Search link. Cursor moves to and clicks the link.
2. Open the Advanced Search screen shot.

Using the Advanced Search

Sometimes, all you need is the name of the taxpayer to find relevant information.

However, when the results are overwhelming, use the Advanced Search feature to add one or more additional pieces of information, such as a city or phone number, to narrow the results.

Example of Name Search

The delinquent tax assessments are the result of substitute for return (SFR) assessments for four years. In addition, the taxpayer has delinquent returns for a six year period.

The address on the return is an "in care of" address belonging to the taxpayer's Representative of Record.

Letters 1058 (Final Demand) were accepted at the address of record, but to date, IRS had not received a response from either the representative or the taxpayer.

The revenue officer searched google.com using the taxpayer's name and found the taxpayer uses a social networking site to advertise that he is a comedian.

Example of Advanced Search

The revenue agent was assigned an offshore credit card case. The power of attorney (POA) provided the RA with a box of miscellaneous records, including a multi-million dollar contract for the purchase of several acres of oceanfront property on a Caribbean island. The POA did not know the source of the funds and the taxpayer was unresponsive.

The first search on the taxpayer's name resulted in thousands of hits. The RA used the advanced search to add the city where the taxpayer lives and industry (insurance). The advanced search uncovered a newspaper article showing that the taxpayer and her business, an insurance and appraisal company, were awarded a government contract to do local appraisals after a natural disaster. The article gave the name, address, and other information about the taxpayer's previously undisclosed company. Additionally, an Internet search on the address of the oceanfront property uncovered an application to build vacation bungalows on the island property.

Advanced Example screen shot

Eliminating Unwanted Results

To help direct your search results, you can conduct searches on specific phrases, include or exclude specific terms, or use an option of requiring one of several words (e.g., accounting or IRS or tax).

You can narrow the searches to specific dates, types of documents (i.e., file formats such as .doc, .pdf, .xls, .jpeg), specific websites, or types of websites (e.g., .com, .name, .edu, .gov). You can also narrow your search by language and choose to display multiple results per page, which allows you to quickly scan a longer list of hits at once. You can also search within a site or domain (e.g., youtube.com or facebook.com), which is very useful in finding a taxpayer's social network sites.

If the taxpayer has a common name such as John Adams, your search could eliminate the words "president" or "biography," and add a location or occupation.

Display Multiple Results Per Page

You can change the search engine settings to display more results per page, which allows you to quickly scan the search result.

On google.com, select the **Preferences** link to permanently change your default search preference. (Deleting cookies will require preferences to be reset.)

Google.com screen shot – circle the "Preferences" link, then show an arrow pointing to the Google Preferences & Google Preferences 2 screen shot (try to create 1 large screen from these 2 halves of the screen shots)

Example

Taxpayer Lewis Carroll has the same name as a famous author. The taxpayer also sells high yield investment programs (HYIP). By using the advanced search screen, you can filter out most of the hits relating to the author while at the same time narrowing the results to those with the name Lewis Carroll appearing on the same page with HYIPs or investments.

Lewis Carroll screen shot – size this down

Use More Information

Conduct a search using more than one appropriate search term to help direct your results. You may be able to find information about the taxpayer using other relevant information.

Example

The taxpayer is a nonfiler. Contact was made at the last known address and the compliance employee was informed by the “ex-girlfriend” that he no longer lived with her and she did not know where he was. The examiner conducted a Google search using the taxpayer’s name with the business name, which told a different story.

The search result included a social networking page identifying the “ex-girlfriend” as his current girlfriend and co-owner of the business.

Google Street View Search

In addition to using Google as a search engine for information available on the Internet, you can use Google's street view search when you need directions or if you want to see what a property looks like prior to going there.

From the Google home page, enter the address in the Google search box. You can click the hyperlinked address or the map for more information. A street view with photos is available in many urban areas. This is a handy feature for driving to a location or doing a virtual drive-by of a location that is out of state.

Google Street View Search

Practice Question

Which of the following is a useful feature when conducting an Internet search?

- A. Use more than one appropriate search term to help direct your results
- B. Search for specific phrases
- C. Specify terms to exclude
- D. All of the above

Correct feedback for D: You are correct. These are all techniques to use to narrow your search results and provide more relevant results.

1st incorrect for A: Sorry, that is only partially correct. Try again.

1st incorrect for B: Sorry, that is only partially correct. Try again.

1st incorrect for C: Sorry, that is only partially correct. Try again.

Specific Searches

Using the advanced search features to search specific sites will help narrow your results. You can try searching within a specific site or domain for pages recently deleted or no longer linked.

On the Advanced Search screen, enter the name of the website in the **Search within a site or domain** field and leave all other fields blank. Your search will return any pages of a website that were captured by the search engine the last time it was spidered by the search engine. If the pages were unlinked or removed recently and are no longer available on the Internet, you may still be able to find them using this method.

Domain Searches

You can use the advanced search feature to narrow your search to a specific domain, such as a social networking site. For example, suppose you conduct a field visit and a neighbor tells you that the taxpayer has a MySpace account. You can use the advanced search feature to search MySpace.

On the Advanced Search screen, enter the taxpayer's name in the **this exact wording or phrase** box. Input the website (for example, MySpace) in the **Search within a site or domain** box. Use your other search techniques to narrow the results by entering additional information, such as the city, in the **all these words** box.

Social Networking Sites

Social networking on the Internet is a quickly growing method of communication that allows individuals and businesses to set up pages for sharing friendship, ideas, and information, and to trade with friends, strangers, relatives, and customers. As Internet social networking has become more popular, more businesses are using social networks to advertise their services and/or products to customers.

The top social networking sites are MySpace and Facebook, followed by YouTube and many others.

Practice Question

How can you conduct a search for taxpayer information within a specific website or domain?

- A. Search using the taxpayer's name
- B. Enter the taxpayer's information and the website address in the **Search within a site or domain** field of the Advanced Search screen
- C. Go to the website and use its search tool
- D. On the Advanced Search screen, enter the name of the website in the domain field and leave all other fields blank

Correct feedback for B: You are correct. You can enter the taxpayer's information and the website address in the Search within a site or domain field to search within a specific website or domain.

1st incorrect feedback for A: Sorry, that is incorrect. Using only the taxpayer's name will not limit the search to a specific website or domain. Try again.

1st incorrect for C: Sorry, that is incorrect. The website may not have a search feature, and inputting taxpayer identifying information into the search box on a privately-owned website is an unauthorized disclosure. Try again.

1st incorrect feedback for D: Sorry, that is incorrect. This type of search will provide you with all pages on the website, not just the pages with the taxpayer's information. Try again.

Saving a Website

Use Adobe's web capture feature to save an entire website to document a case file or save relevant information before the taxpayer removes the website or places security on it, such as a member's only registration.

In any case in which the taxpayer is a nonfiler or is operating what appears to be an illegal business, you should capture the website using Adobe's web capture before you peruse it for the first time. A copy of the website could become valuable evidence if the taxpayer subsequently changes or removes the website after IRS contact.

Example

A taxpayer was enjoined and ordered by the court to shut down his website. The compliance employee copied a sentence from a previously saved copy of the taxpayer's website and pasted it into Google using the exact phrase feature and found two post-injunction websites identical to the site that was shut down by court order.

The taxpayer did not create a new site from scratch; he reused old pages. An arrest warrant was issued for the taxpayer for contempt, based in part on the determination that the websites were copies of the site he was ordered to

remove. The compliance employee used Adobe web capture to save the sites and compare them. The case for contempt couldn't have been made if the compliance employee hadn't used Adobe to capture the old and new sites so they could be compared.

Saving a Website (Cont.)

In Adobe, select **Create PDF > From Web Page**.

The Create PDF from Web Page window opens. Enter the URL of the website and select your options. The website will start downloading to a PDF file. When it has finished, save the file. Name the file using the website name and the date copied, for example `irs_gov_5-22-09`. (This method does not work internally on the IRS intranet.) *Click [here](#) for additional information.*

Saving a Website Example

In the screen examples shown, we are saving a subdomain of `irs.gov`, which is much smaller than the entire site. If you would like to practice capturing websites with Adobe, remember to use the subdomain of `search.irs.gov`. This is for training purposes only. Most `.gov` sites are too large to practice saving the entire site and this feature does not work internally on Intranet sites. Normally, you will save the entire site, which will include all linked subdomains.

Saving a Web Page

You can also use Internet Explorer to save a website page by page, or to save a single web page. With the web page open, select **File > Save As** from the Internet Explorer menu. You should save the file as Web Archive, single file (*.mht). This file type creates a copy of the web page that looks identical to the original, with all the graphics and links preserved, in one file. Name the file using the website name and the date copied, for example `awebsite_com_6-4-09`. (Unlike Adobe web capture, saving a single web page with Internet Explorer works on the IRS intranet.)

Note: The default Save as type is Web Page, complete (*.htm, *.html), which will save each component of the webpage in separate files, resulting in many files. To save a webpage in a format compatible with RGS, select **WebArchive, single file (.mht)**.

Saving to RGS

Files included in RGS (Reports Generation System) must have a combined size of 10 megabytes (MB) or less.

Files cannot be stored in the RGS Office File documents folder unless they are compatible with one of the IRS's latest versions of Microsoft Office Suite of Products, currently Microsoft Office 2003.

Files stored in the RGS Case File documents folder must be compatible with one of the Microsoft Office Suite of Products, Adobe Systems Portable Document Format (PDF), or WinZip.

Saving to ICS

You can copy and paste a web page into ICS Windows History text. However, formatting, pictures, etc. will not be saved. You are limited to 13 physical pages of text.

Additionally, if you add a web link to a History, the link is active in the history. This enables you to click the link in the history text and launch the web page.

Remember that websites may be changed or deleted at anytime; therefore, pages that support case decisions should be saved rather than pasting a link only. For example, if a web page shows that an individual had a significant role in managing a business, the page would support a decision to hold the individual responsible for the TFRP.

Practice Question

What is the best way to save multiple pages of a website?

- A. Use Adobe web capture
- B. Use Internet Explorer
- C. Use RGS or ICS
- D. All of the above

Correct feedback for A: You are correct. Use Adobe web capture to save an entire website into one file.

1st incorrect for B: Sorry, that is incorrect. Use Internet Explorer to save a single web page. Try again.

1st incorrect for C: Sorry, that is incorrect. You can use RGS or ICS to store a saved website file, but not to save a website. Try again.

1st incorrect for D: Sorry, that is incorrect. These are not all ways to save a website. Try again.

Lesson Summary

In this lesson, you learned how to locate relevant taxpayer information with Internet searches.

Advanced Search Features

Sometimes, all you need is the name of the taxpayer to produce relevant results. However, when a search returns thousands of hits, use the Advanced Search feature to narrow the results. When using the Advanced Search tool, enter other identifiers, such as location, name of business, or a phone number.

To help direct your search results, you can conduct searches on specific phrases, include or exclude specific terms, or use an option that requires one of several words (e.g., accounting or IRS or tax).

You can narrow the searches to specific dates, types of documents (i.e., file formats such as .doc, .pdf, .xls, .jpeg), specific websites, or types of websites (e.g., .com, .name, .edu, .gov). You can also search within a single site or domain (e.g., youtube.com or facebook.com).

Conduct a search using more than one relevant search term to help direct your results. You may be able to find information about the taxpayer much quicker.

Specific Searches

Using the advanced search features to search specific sites will help narrow your search results. You can try searching within a specific site or domain, search for recently unlinked or removed pages, and conduct searches on social networking sites.

On the Advanced Search screen, enter specific information, such as the taxpayer's name or business telephone number or address, in the **this exact wording or phrase** box. Input the website (for example, MySpace) in the **Search within a site or domain** box. Use your other search techniques to narrow the results by entering additional information, such as the city, in the **all these words** box.

You may attempt to access a website or web page, but find that the site is unavailable or has been removed or that the content of the linked page has changed. You may be able to view the original web page or its content by using the site search feature. On the Advanced Search screen, enter the name of the website in the domain field and leave all other fields blank. Your search will return any pages of a website that have not been removed and pages that are available but are not linked from another page in the website.

Saving a Website/Web Page

Use Adobe's web capture feature to save an entire website to document a case file. On any case where the taxpayer is a nonfiler or is operating an illegal business, you should capture the website before you view it the first time.

In Adobe, select **Create PDF > From Web Page**. The Create PDF from Web Page window opens. Enter the URL of the website and select your options. Save the file using the website name and the date copied, for example `irs_gov_5-22-09`.

You can also use Internet Explorer to save a website page by page, or to save a single web page. With the web page open, select **File > Save As** from the Internet Explorer menu. You should save the file as Web Archive, single file (*.mht), using the website name and the date copied, for example `awebsite_com_6-4-09`.

Knowledge Check

The following questions are an unscored review of what you learned in this lesson.

Question 1

What should you do when conducting an Internet search and the taxpayer has a common name?

- A. Do not include the taxpayer's name in the search terms
- B. Search linkpopularity.com for advice on locating taxpayers
- C. Specify additional terms to include, such as a city or type of business
- D. Search MySpace or Facebook to try to find the taxpayer

Correct feedback for C: You are correct. The more information you can provide, the more directed your search will be.

1st incorrect for A: Sorry, that is incorrect. Although the taxpayer's name is common, you should still use it in your search terms. Try again.

1st incorrect for B: Sorry, that is incorrect. Linkpopularity is used to find reverse links. Try again.

1st incorrect for D: Sorry, that is incorrect. If you do not have a reason to believe that there is a MySpace or Facebook page, this is an unnecessary search. Try again.

Question 2

RO Nancy Lyon has a nonfiler taxpayer case with a Bal Due from the taxpayer's cosmetic sales business. RO Lyon has located the taxpayer's business website. What is RO Lyon's first step?

- A. Review the website to gather additional information about the taxpayer's business
- B. Conduct a search for any social networking sites the taxpayer may use
- C. Save a copy of the website
- D. Review the website to determine if the taxpayer is selling cosmetics through the website

Correct feedback for C: You are correct. The taxpayer is a nonfiler so you should save the site first. The taxpayer can take down the website, alter it, or restrict access to it at anytime.

1st incorrect for A: Sorry, that is incorrect. Although RO Lyon should review the website to gather information, this is not the first step she should take. Try again.

1st incorrect for B: Sorry, that is incorrect. Since RO Lyon located the taxpayer's website, there is no need to perform a social networking site search. Try again.

1st incorrect for D: Sorry, that is incorrect. Although RO Lyon should review the website to determine if the taxpayer has sales through the website, this is not the first step she should take. Try again.

Question 3

In addition to the taxpayer's name, what other information could you use to search, or narrow a search, on a search engine?

- A. City and/or state
- B. Telephone number
- C. Email address
- D. All of the above

Correct feedback for D: You are correct. You can search using any available information that may help identify the taxpayer: the taxpayer's city and/or state, telephone number, or email address are all good search terms.

1st incorrect for A: Sorry, that is partially correct. Searching for the taxpayer's city and/or state is just one possible answer. Try again.

1st incorrect for B: Sorry, that is partially correct. Searching for the taxpayer's telephone number is just one possible answer. Try again.

1st incorrect for C: Sorry, that is partially correct. Searching for the taxpayer's email address is just one possible answer. Try again.

Welcome

Welcome to the "Exploring Websites" lesson. This lesson discusses additional tools you can use when conducting Internet research.

Lesson Objectives – Exploring Websites

In this lesson, you will learn how to identify additional Internet research tools.

Upon completion of this lesson, you will be able to:

- Identify how to find historic copies of the website
- Identify how to find web pages saved on a search engine
- Identify how to find additional copies of a website
- Identify how to find related websites
- Identify how to determine the owner of the website

Finding Historic Copies of a Website

The Internet Archive is building a digital library of Internet sites. Like a traditional library, archive.org provides free access to researchers, historians, scholars, and the general public.

Archive.org provides links to historical copies of a website, listed by the dates the copies were captured. Links on archive.org do not go to the currently active version of the site. Instead, the copies show what the site looked like and the information it contained on the date it was captured by Archive. Reviewing a series of historical copies of the taxpayer's website may reveal useful information about the business' development of products, services, electronic payment methods, etc.

Note: Website owners can use a command that prevents the Archive from capturing the site. Website owners can also request that their website be removed from archive.org. It is important that you save any pages from the Archive that you may need in the future.

Since the Archive may not update information for six months or up to a year, you may not see all recent versions of a website.

Search Archive.org

Go to www.archive.org and input the name of the website into the WaybackMachine box located on the home page. Then click the **Take Me Back** button and view the list of results.

The Archive will return a list of dates that the website was captured. Click any of the dates to view the website as it existed on that date.

Note: Remember, this is a .org and not a .com.

Using Archive.org

You should use archive.org when you need to:

- Review a website as it appears for the year under examination
- Review a website that is no longer available or access has been blocked
- Identify products and services sold in previous years, and the prices that were charged
- Verify the year the website started
- Find identifying information about the business that may no longer be on the current website, such as names of owners, officers, or other individuals who may be able to provide useful information or who might be liable for the Trust Fund Recovery Penalty

Collection Example

RO Tom Polk received an employment tax case on a corporation that he quickly determined is no longer in business. He must therefore determine who is liable for the Trust Fund Recovery Penalty (TFRP). RO Polk knows that taxpayers frequently have an "About Us" or similar section on their website that lists the names and responsibilities of the officers and key personnel.

RO Polk conducted an Internet search, but found no current website for the taxpayer. He then used archive.org to search for a copy of the website that was active at the time the tax liabilities accrued. The Archive contained several versions of the taxpayer's website, which listed the corporate officers along with a description of their roles and involvement in the business. RO Polk saved a copy of the web page to his case file and used the information to support the assessment of the TFRP against several of the officers.

Examination Example

The taxpayer owned a successful high-end steakhouse. During the interview, the power of attorney (POA) told the agent that the taxpayer had a website for the steakhouse, but it is no longer active. The agent secured the name of the website from the POA. The agent used archive.org to locate historic copies of the taxpayer's original website, where she found a 1-800 contact number for the website and an address. The agent then conducted a Google search using the 1-

800 number and the address. The search led to five active websites owned by taxpayer. These sites were for various businesses unrelated to the steakhouse.

Summons Web Host or Website Designer

If you are unable to obtain a historic copy of the website from the taxpayer or on archive.org, consider summoning the company(s) that designed or hosted the website for a copy of the site.

Receiving a Historic Copy

Ask the taxpayer for a complete copy of the website during the period you need. Request that it be provided electronically on a CD or other portable storage device.

Remember to check for viruses.

Check for Viruses

Do not open a third-party CD or other portable storage device without first checking for viruses or spyware. Scan the CD or other portable storage device for viruses prior to loading onto any computer that is connected to the IRS network. The Office of Privacy has created specific guidance to follow when receiving records on a CD or other media in IRM Section 10.8.1.5.2, *Portable Electronic Devices (PEDs)*.

In general, to scan a CD or other portable storage device for viruses you should:

- Disconnect your laptop/desktop computer from the network by unplugging the network cable.
- Insert the CD or other portable storage device into/to your computer.
- Open Windows Explorer.
- Right-click the CD drive or other drive as appropriate.
- Select **Scan for Viruses**.

The virus scan will run only on the CD or the selected drive. Depending on the volume on the disk, the virus scan should run fairly quickly. If the scan shows no viruses, you can then open the CD as you normally would.

If a virus is detected:

- Do not reconnect your computer to the network.
- Do not power down or reboot the system.
- Immediately contact CSIRC (1-866-216-4809) and your frontline manager.

Practice Question

Which of the following is **not** a reason you would search the Internet Archive?

- A. Verify the year the website started
- B. Review a website as it appeared for the year under examination/investigation
- C. Review a website that is no longer available
- D. Determine the current prices for products or services offered by the taxpayer

Correct feedback for D: You are correct. The Internet Archive provides historic copies of websites, so you will not see the most current information that is available on the live website.

1st Incorrect feedback for A: Sorry, that is incorrect. You can use the Internet Archive to verify the year the website started. Try again.

1st incorrect for B: Sorry, that is incorrect. You can use the Internet Archive to review a website as it appeared for the year under examination/investigation. Try again.

1st incorrect for C: Sorry, that is incorrect. You can use the Internet Archive to review a website that is no longer available. Try again.

Search Engine Cache

You may find that a website has been recently removed or the content of the page has changed. However, it may be possible to view an earlier version of the site's web pages or their content by viewing the cached version of the website.

Search engines periodically capture copies of websites and store them in their cache file. Unlike archive.org, which stores a series of historical copies, search engines overwrite old cached copies whenever they capture a new one. The cached version of a web page is the most recent copy that the search engine captured. View it by clicking the **Cached** link on the search results. You are viewing the search engine's copy of the website, not the live website. This method works well for web pages with frequently changing content, such as forums, blogs, and news sites.

If you will need the information on the cached copy, immediately save the web page because it may be over-written the next time the search engine captures the page.

Practice Question

When you view the taxpayer's website through archive.org or the search engine cache, you have accessed the taxpayer's live website.

True
False

Correct feedback for False: You are correct. The cached site and archive.org are not on the taxpayer's website. They are separate copies maintained by separate entities.

Incorrect feedback: Sorry, that is incorrect. The cached site and archive.org are not on the taxpayer's website. They are separate copies maintained by separate entities.

Duplicate Web Content

Many successful website owners use multiple websites to increase their exposure and profits. All or part of a website is often duplicated. Searching for similar pages, a phone number, and unique phrases are easy and effective methods for locating multiple websites.

Phrase searching is valuable if there is a sentence or phrase on the website that is unique. Copy the phrase from the website and search for it using the exact phrase feature of a popular search engine. Your search results may reveal that the taxpayer has multiple websites with the same phrase.

Taxpayers who conduct business through multiple websites commonly use the same toll-free telephone number on the websites and may also use the same postal mailing address or email address. Use the exact phrase search feature to search for the telephone number or address and possibly find additional websites run by the taxpayer.

Example

While reviewing the taxpayer's online gaming website, the compliance employee noticed a phrase that she had not come across on similar online gaming websites—The boat 'ta riches is setting sail! Join the fun!

Using the exact phrase feature, the compliance employee conducted a search for "The boat 'ta riches is setting sail!" She found three other websites that had the same online games. Upon further review of the website, the compliance employee was able to confirm that all of the sites were owned by the taxpayer.

Replicated Pages

Another method for finding additional websites is using the page-specific search feature to search for pages that are similar to the known website. Many website owners will not create each web page from scratch, but will reuse pages from site to site. The website may be reopened with a new web address, but all or most of the original web pages remain identical.

Linkpopularity.com

Finding websites that are linked to the taxpayer's website is another tool that is publicly available and does not involve third party contact notices. Linking generates traffic to a particular website and websites that have high visibility on the Internet are more successful.

Although several search engines provide a reverse link feature, linkpopularity.com searches Google, MSN, and Yahoo simultaneously for reverse links.

The list of websites that link back to the taxpayer's website could include related sites owned by the taxpayer, since business owners refer clients to other businesses they own. If the links are not related sites owned by the taxpayer, they may provide some insight into the taxpayer's business relationships and potential sources of unreported income.

Linking to Other Websites

Someone might want to link to other websites to:

- Receive revenue each time an individual selects the link (pay per click)
- Trade traffic to each others' website (reciprocal links)
- Partner on marketing
- Provide information
- Utilize software
- Connect related websites owned by one entity

Using Linkpopularity.com

Flash animation

Linkpopularity Example

In this example, the name of the website and the taxpayer's name have been deleted.

- The first link is an internal link to the same site.
- The second link is a site with the taxpayer's name.
- The third link provides measurement statistics for websites.
- The fourth link is a directory listing.

The second link is what we are looking for—another site owned by the taxpayer. It was easy to identify; the site is titled with the taxpayer's name. Often, taxpayers use similar names or terminology, or name sites based on a previous email name they have used.

Click [here](#) for an example that did not yield productive results. (There are many times that this tool will not yield productive results and compliance employees need to exercise sound judgment in determining how much time to spend.)

Example

Here is an example of numerous links that were not productive—the website has close to 3,000 pages that link to it.

There are internal links from eatright.org, links from government sites, and links from other organizations concerned with health and nutrition, including a blog. To determine if a blog belongs to the taxpayer, click the link and look for the name of the owner/author. This blog links to eatright.org for similar reasons—to promote health and nutrition. There were no elements of common ownership. After scanning the list and clicking a few sites, you should decide the results do not warrant additional inquiry. Time should not be spent investigating all 3,000 links.

Practice Question

Why would you use linkpopularity.com?

- A. To search for replicated web pages from the taxpayer's website
- B. To search for duplicated content from the taxpayer's website
- C. To find websites that link to the taxpayer's website
- D. To search for historical copies of the taxpayer's website

Correct feedback for C: You are correct. Linkpopularity.com will provide websites that link to the taxpayer's website.

1st incorrect for A: Sorry, that is incorrect. The best way to search for replicated pages is to use a search engine's page specific search feature to search for pages that are similar to the known website. Try again.

1st incorrect for B: Sorry, that is incorrect. The best way to search for duplicated web content is to use a unique phrase search in the Advanced Search feature of a search engine. Try again.

1st incorrect for D: Sorry, that is incorrect. Archive.org is used to search for historical copies of a website. Try again.

Determining the Owner of the Website

A business acquires a domain name by registering it with an approved registrar. The domain name is the name of the website, such as irs.gov. The registration information is publicly available in various WHOIS databases.

You may need to verify the owner of a domain name and a website:

- When you suspect that the taxpayer owns a website and the taxpayer is uncooperative
- When you have indications of unreported income

The anonymous nature of the Internet may make it difficult to initially determine who owns a website. Businesses may register using a proxy registration or false information.

Conduct a WHOIS Search

WHOIS is the tool used to find the Registrant (the registered owner of a domain name) and the Registrar (the company through whom the domain name is registered) of a website.

You can use Internic's WHOIS search feature to find the Registrar for the website, and then go to the Registrar's website to conduct a WHOIS search for the Registrant.

Many private websites are now available that combine this two-step search process into one. Allwhois.com and drwhois.com are two popular sites you can use for most WHOIS searches, but you may have times when you need to use Internic and/or the registrar's website due to incomplete information on the other sites.

WHOIS search results provide information identifying the Registrar, including the website address. If you need to summons the Registrar for additional information, you can find contact information on their website.

Internic

To use Internic to search for a website registrant:

1. Go to www.internic.org.
2. Click the **Whois** link at the top of the screen.
3. Enter the taxpayer's website in the Whois box.
4. Click **Submit** to retrieve the name of the registrar.
5. Go to the registrar's website and use its WHOIS search.
6. Enter the domain name and click **Search**.
7. The search results will provide contact information for the website owner.

Allwhois.com

Use the allwhois.com WHOIS search to find a website registrant in one step.

Drwhois.com

Use the drwhois.com WHOIS search to find a website registrant in one step.

Summons Third Parties

The registrant information on a WHOIS database can be false. Also, the website owner may use a proxy registrant to keep his or her identity private. In these cases, you should contact third parties to verify the owner of the website.

Sample summons language can be found on the IRS intranet. Click [here](#) for instructions on how to search for specific document queries.

Keep in mind that the taxpayer may have more than one website. Be sure to craft the summons broadly enough to include any and all websites owned, operated, or controlled by the taxpayer.

Click [here](#) for an example.

Third Party Information

Possible sources of third party information include:

- Website registrar
- Web host provider
- Payment providers
- Software provider
- Website designer
- Customer support provider
- Advertisers: where the taxpayer advertises and those who advertise on the taxpayer's website
- Customers
- Licensing jurisdiction, through the Tax Attaché

Example

Kim Newberry was assigned a case where the taxpayer registered his website using an obviously fictitious name. RA Newberry summonsed the registrar of the website for all documents related to the website. The documents verified that the taxpayer was the owner of the website and provided additional websites owned by the taxpayer. The credit cards that were used to pay the periodic fees for the domain names were also identified.

Google for Media or Other Postings

Another method you can use to find the owner of a website is to use the advanced search feature of a popular search engine. Search for both the website name and the business name. You may find media articles, press releases issued by the company, or web postings from customers identifying the owner of the website.

Practice Question

Which of the following is **not** a method used to determine the owner of a website?

- A. Use allwhois.com to conduct a WHOIS search
- B. Summons the WHOIS database
- C. Search for media postings and press releases
- D. Summons the website registrar

Correct feedback for B: You are correct. WHOIS is a search tool, not a source of information to summons to gather taxpayer information.

1st incorrect for A: Sorry, that is incorrect. You can use Internic, allwhois.com, or drwhois.com to conduct a WHOIS search to determine the owner of the website. Try again.

1st incorrect for C: Sorry, that is incorrect. You can search for media articles, press releases issued by the company, or web postings from unhappy customers identifying the owner of the website. Try again.

1st incorrect for D: Sorry, that is incorrect. You can summons third parties, including the website registrar, if you are unable to determine the owner of the website through other sources. Try again.

Lesson Summary

In this lesson, you learned how to identify additional Internet research tools.

Historic Copies of Website

Archive.org provides a list of historic copies of websites by year and date captured. Copies of websites on archive.org are not linked to an active version of the site.

Go to www.archive.org and input the name of the website into the WaybackMachine box located on the home page. Then click the **Take Me Back** button and view the list of results. The Archive will return a list of dates that the website was captured. Click any of the dates to view the website as it existed on that date.

Another method to obtain a copy of the website is to summons the taxpayer. Ask for a complete copy of the website for the period you need. Request that it be provided electronically.

If you are unable to obtain a historic copy of the website from the taxpayer or archive.org, consider summoning the company(s) that designed or hosted the website for a copy of the site.

Additional Websites

Many successful website owners have multiple websites to increase their exposure and profits. Often, all or part of the website content is duplicated. Searching for similar pages, a phone number, and unique phrases are easy and effective methods for locating additional taxpayer websites.

Another method of finding additional websites is using the page-specific search feature to search for pages that are similar to the known website. Many website owners will not create each web page from scratch, but instead will reuse pages from site to site. The website may be reopened with a new web address, but all or most of the original web pages remain identical.

Cached Web Pages

The cache shows the version of the web page that the search engine has in its cache (storage) from the time it was captured. On the search results, click the **Cached** link to view the search engine's copy of the web page, instead of the current version of the web page.

The cached page is useful if the original page is unavailable because of:

- Internet congestion
- A down, overloaded, or slow website
- The owner recently removed the page from the Web

Related Websites

Finding websites that are linked to the taxpayer's website is another tool that is publicly available and does not involve third-party contact notices. Linking generates traffic to a particular website and websites that have high visibility on the Internet are more successful.

Although several search engines provide a reverse link feature, a meta-search of reverse-linked web sites can be performed at linkpopularity.com.

The list of websites that link back to the taxpayer's website could include related sites owned by the taxpayer, since business owners refer clients to other businesses they own. If the links are not related sites owned by the taxpayer, they may provide some insight into the taxpayer's business relationships and potential sources of unreported income.

Determine the Website Owner

A business acquires a domain name by registering it with an approved registrar. The domain name is the name of the website, such as irs.gov. The registration information is publicly available in various WHOIS databases.

You may need to verify the owner of a domain name and a website:

- When you suspect that the taxpayer owns a website and the taxpayer is uncooperative
- When you have indications of unreported income

WHOIS is the tool used to find the registrant (the registered owner of a domain name) and to find the registrar (the company through whom the domain name is registered).

You can use Internic's WHOIS search feature to find the Registrar for the website, and then go to the Registrar's website to conduct a WHOIS search for the registrant. Allwhois.com and drwhois.com conduct WHOIS searches in one step, but you may have times when you need to use Internic and/or the registrar's website.

The registrant information on a WHOIS database can be false. Also, the website owner may use a proxy registrant to keep their identity private. In these cases, you should contact third parties to verify the owner of the website.

You can use the advanced search feature of a popular engine as another method to find the owner of a website. Search for both the website name and the business name. You may find media articles, press releases issued by the company, or web postings from customers identifying the owner of the website.

Knowledge Check

The following questions are an unscored review of what you learned in this lesson.

Question 1

What information can you gather from archive.org?

- A. List of historic copies of websites by year and date captured
- B. Website registrar
- C. Website registrant
- D. List of reverse links

Correct feedback for A: You are correct. Archive.org provides a list of historic copies of websites by year and date captured.

1st incorrect for B: Sorry, that is incorrect. You will conduct a WHOIS search to determine the website registrar. Try again.

1st incorrect for C: Sorry, that is incorrect. You will conduct a WHOIS search to determine the website registrant. Try again.

1st incorrect for D: Sorry, that is incorrect. You can use linkpopularity.com to obtain a list of reverse links. Try again.

Question 2

Which of the following is **not** a summons source to help you determine the owner of a website?

- A. Web host provider
- B. Website registrar
- C. Website designer
- D. Search engines that have a cache of the website

Correct feedback for D: You are correct. Search engines that cache (store) copies of websites do not maintain ownership information.

1st incorrect for A: Sorry, that is incorrect. You can summons the web host provider to help determine the owner of a website. Try again.

1st incorrect for B: Sorry, that is incorrect. The website registrar is a summons source to help determine the owner of a website. Try again.

1st incorrect for C: Sorry, that is incorrect. The website designer is a summons source to help determine the owner of a website. Try again.

Question 3

How can you find duplicate websites owned by the taxpayer?

- A. Search irs.gov for related websites
- B. Use the search engine's exact phrase feature to search for a phone number, unique phrase, or mailing address
- C. Use Accurint to search for sites that link to the taxpayer's website
- D. Use Westlaw to review archived copies of the taxpayer's website

Correct feedback for B: You are correct. Many successful website owners have multiple websites to increase their exposure and profits. Often, all or part of the website is duplicated. Searching for a phone number, unique phrase, or mailing address are easy and effective methods for locating multiple websites.

1st incorrect for A: Sorry, that is incorrect. The irs.gov website can not be used to search for taxpayer's websites Try again.

1st incorrect for C: Sorry, that is incorrect. Accurint can not be used to search for sites that link to a taxpayer's website and it will not help you determine if the website is a duplicate website. Try again.

1st incorrect for D: Sorry, that is incorrect. Westlaw can not be used to view a copy of the website and it will not help you locate duplicate websites. Try again.

Course Summary

In this course, *Internet Research Tools*, you learned how to identify tools and techniques to utilize when researching the Internet to assist in resolving a taxpayer case.

You should now be able to:

- Identify Internet research do's and don'ts
- Identify how to locate relevant taxpayer information with Internet searches
- Identify additional Internet research tools

Guidance on Using Internet Tools

You are required to conduct Internet searches to determine taxpayer e-commerce activities.

Generally, you are allowed to review information from publicly accessible, unrestricted websites. You can obtain access to a blocked website for a legitimate business purpose, such as locating taxpayer information, by completing the *Internet Content Filtering Change Request Form*.

You are **not** permitted to:

- Disclose sensitive information, such as TIN, without authorization from your manager
- Misrepresent your identity or obtain information from websites by registering using fictitious identities
- Sign contracts on behalf of the government by assenting to online agreements

Searches of computer databases or websites do not constitute third-party contacts for Section 7602(c) purposes. See Treas. Reg. 301.7602-2(c)(2)(B). However, see IRM 11.3.21.8, *Internet Research*, for guidance on what taxpayer information may be disclosed when conducting internet searches.

Internet Search Techniques

Sometimes, all you need is the name of the taxpayer to produce relevant results. However, when a search returns thousands of hits, use the Advanced Search feature to narrow the results. When using the Advanced Search tool, enter other identifiers, such as location, name of business, or a phone number.

To help direct your search results, you can conduct searches on specific phrases, include or exclude specific terms, or use an option of requiring one of several words (e.g., accounting or IRS or tax).

You can narrow the searches to specific dates, types of documents (i.e., file formats such as .doc, .pdf, .xls, .jpeg), specific websites, or types of websites (e.g., .com, .name, .edu, .gov). You can search within a site or domain (e.g., youtube.com or facebook.com), which is very useful in finding a taxpayer's social networking sites.

You may attempt to access a website or web page and find that the site is unavailable, the site has been recently been removed, or the content of the linked page has changed. On the Advanced Search screen, enter the name of the website in the domain field and leave all other fields blank. Your search will return any pages of a website that have not been removed from the search engine's cache.

Use Adobe's web capture feature to save an entire website to document a case file.

You can use Internet Explorer to save a website page by page, or to save a single web page.

Exploring Websites

Archive.org provides a list of historic copies of websites by year and date captured. Copies of websites on archive.org are not linked to an active version of the site.

Another method to obtain a copy of the website is to ask or summons the taxpayer. Request a complete electronic copy of the website for the period you need. If you are unable to obtain a historic copy of the website from the taxpayer or archive.org, consider summoning the company(s) that designed or hosted the website for a copy of the site.

The cache shows the version of the web page that the search engine has in its cache (storage) from the time that it was captured. On the search results, click the **Cached** link to view the search engine's copy of the web page; you are not viewing the actual website where the search term was found. This method works well for web pages with frequently changing content, such as forums, blogs, and news sites.

Many successful website owners have multiple websites to increase their exposure and profits. Often, all or part of the website is duplicated. Searching for similar pages, a phone number, and unique phrases are easy and effective methods for locating multiple websites.

Finding websites that are linked back to the taxpayer's website is another tool that is publicly available and does not involve third party contact notices. Linking generates traffic to a particular website and websites that have high visibility on

the Internet are more successful. A meta-search of reverse linked web sites can be performed at linkpopularity.com.

You may need to verify of the owner of a domain name and a website:

- When you suspect that the taxpayer owns a website and the taxpayer is uncooperative
- When you have indications of unreported income

You can use the Internic's WHOIS search feature to find the registrar for the website, and then go to the registrar's website to conduct a WHOIS search for the registrant. Allwhois.com and drwhois.com conduct WHOIS searches in one step, but you may have times when you need to use Internic and/or the registrar's website.

The registrant information on a WHOIS database can be false. Also, the website owner may use a proxy registration to keep their identity private. In these cases, you should contact third parties to verify the owner of the website.

Another method to find the owner of a website is to use the advanced search feature of a popular search engine. Search for both the website name and the business name. You may find media articles, press releases issued by the company, or web postings from customers identifying the owner of the website.

Scored Assessment

Question 1

Which of the following is an example of an action that you **cannot** do while conducting Internet research?

- A. Obtain information from websites by registering using fictitious identities
- B. Conduct key word searches of a taxpayer's name and address
- C. Review information from publicly accessible, unrestricted websites
- D. Obtain access to a blocked website

Question 2

Which of the following is **not** a way to view an original or older version of a web page?

- A. On the Advanced Search screen, enter the name of the website in the domain field and leave all other fields blank.
- B. Use archive.org to find historic copies of the website.
- C. On the search results, view the cached version of the website.
- D. Use the linkpopularity.com search results to link to the website.

Question 3

What web page will you use to conduct most of your Internet searches?

- A. ICANN. org
- B. IRS.gov
- C. Search engine's Advanced Search page
- D. Taxpayer's website

Question 4

What is the best way to save a copy of an entire website?

- A. Use Internet Explorer to save each page of the website, and then paste them into RGS or ICS.
- B. Use Adobe's web capture tool to save the entire website as a PDF.
- C. Save screen shots of the website in a Word document.
- D. Use ICS or RGS to copy the website and save as a PDF.

Question 5

How can you narrow your search results?

- A. Search for specific phrases
- B. Search within a specific time period
- C. Eliminate specific terms from the search
- D. All of the above

Question 6

How do you obtain access to a website blocked by IRS?

- A. Access the website from your personal computer at home
- B. Complete the *Internet Content Filtering Change Request Form*
- C. Ask your manager to grant you access to the website
- D. Provide the website URL to a relative to access for you

Question 7

Searching for similar pages, a phone number, and unique phrases are easy and effective methods for locating additional taxpayer websites.

True

False

Question 8

Linkpopularity.com is most useful when you want to _____.

- A. Find reverse links to the taxpayer's website, which could include sites owned by the taxpayer
- B. Find websites that provide services similar to the taxpayer's business
- C. Locate a historic copy of the taxpayer's website
- D. Locate potential summons sources

Question 9

Why would you need to access a social networking site, such as MySpace or Facebook?

- A. To gather information about the taxpayer's whereabouts, business, income sources, etc.
- B. To determine how many friends the taxpayer has included on their social networking page
- C. To gather information about the taxpayer's relatives
- D. To register as a "friend" on the taxpayer's page in an attempt to gather information

Question 10

The most effective tool in locating the owner of a website is to conduct a WHOIS search for the website.

True

False