

Taxpayer Guide to Identity Theft

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Taxpayer Guide to Identity Theft

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For 2016, the IRS, the states and the tax industry joined together to [enact new safeguards](#) and take additional actions to combat tax-related identity theft. Many of these safeguards will be invisible to you, but invaluable to our fight against these criminal syndicates. If you prepare your own return with tax software, you will see new log-on standards. Some states also have taken additional steps. See your [state revenue agency's web site](#) for additional details.

We also know identity theft is a frustrating process for victims. If you become a victim, we are committed to resolving your case as quickly as possible.

What is tax-related identity theft?

Tax-related identity theft occurs when someone uses your stolen Social Security number to file a tax return claiming a fraudulent refund.

You may be unaware that this has happened until you efile your return and discover that a return already has been filed using your SSN. Or, the IRS may send you a letter saying we have identified a suspicious return using your SSN.

Know the warning signs

Be alert to possible tax-related identity theft if you are contacted by the IRS or your tax professional/provider about:

- More than one tax return was filed using your SSN.
- You owe additional tax, refund offset or have had collection actions taken against you for a year you did not file a tax return.
- IRS records indicate you received wages or other income from an employer for whom you did not work.

Steps to take if you become a victim

If you are a victim of identity theft, the Federal Trade Commission recommends these steps:

- File a complaint with the FTC at [identitytheft.gov](#).
- Contact one of the three major credit bureaus to place a 'fraud alert' on your credit records:
 - Equifax, [www.Equifax.com](#), 1-800-766-0008
 - Experian, [www.Experian.com](#), 1-888-397-3742
 - TransUnion, [www.TransUnion.com](#), 1-800-680-7289
- Contact your financial institutions, and close any financial or credit accounts opened without your permission or tampered with by identity thieves.

If your SSN is compromised and you know or suspect you are a victim of tax-related identity theft, the IRS recommends these additional steps:

- Respond immediately to any IRS notice; call the number provided or, if instructed, go to [IDVerify.irs.gov](#).
- Complete IRS [Form 14039](#), Identity Theft Affidavit, if your efiled return rejects because of a duplicate filing under your SSN or you are instructed to do so. Use a fillable form at [IRS.gov](#), print, then attach the form to your return and mail according to instructions.
- Continue to pay your taxes and file your tax return, even if you must do so by paper.

If you previously contacted the IRS and did not have a resolution, contact us for specialized assistance at 1-800-908-4490. We have teams available to assist.

About data breaches and your taxes

Not all data breaches or computer hacks result in tax-related identity theft. It's important to know what type of personal information was stolen.

If you've been a [victim of a data breach](#), keep in touch with the company to learn what it is doing to protect you and follow the "Steps for victims of identity theft." Data breach victims should submit a Form 14039, Identity Theft Affidavit, **only** if your Social Security number has been compromised and your efile return was rejected as a duplicate or IRS has informed you that you may be a victim of tax-related identity theft.

How to reduce your risk

Join efforts by the IRS, states and tax industry to protect your data. [Taxes. Security. Together.](#) We all have a role to play. Here's how you can help:

- Always use security software with firewall and anti-virus protections. Use strong passwords.
- Learn to recognize and avoid phishing emails, threatening calls and texts from thieves posing as legitimate organizations such as your bank, credit card companies and even the IRS.
- Do not click on links or download attachments from unknown or suspicious emails.
- Protect your personal data. Don't routinely carry your Social Security card, and make sure your tax records are secure.

See [Publication 4524](#), Security Awareness for Taxpayers, to learn more.

The IRS does not initiate contact with taxpayers by email to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.

Report suspicious online or emailed phishing scams to: phishing@irs.gov. For phishing scams by phone, fax or mail, call 1-800-366-4484. Report IRS impersonation scams to the Treasury Inspector General for Tax Administration's [IRS Impersonation Scams Reporting](#).

See the main [Identity Protection](#) page for more information.



Identity Theft Information for Taxpayers



Identity theft places a burden on its victims and presents a challenge to many businesses, organizations and governments, including the IRS. The IRS combats this crime with an aggressive strategy of prevention, detection and victim assistance.

What is tax-related identity theft?

Tax-related identity theft occurs when someone uses your stolen Social Security number (SSN) to file a tax return claiming a fraudulent refund. If you become a victim, we are committed to resolving your case as quickly as possible.

You may be unaware that this has happened until you e-file your return and discover that a return already has been filed using your SSN. Or, the IRS may send you a letter saying it has identified a suspicious return using your SSN.

Know the warning signs

Be alert to possible tax-related identity theft if you are contacted by the IRS about:

- More than one tax return was filed for you,
- You owe additional tax, have a refund offset or have had collection actions taken against you for a year you did not file a tax return, or
- IRS records indicate you received wages or other income from an employer for whom you did not work.

Steps for victims of identity theft

If you are a victim of identity theft, the Federal Trade Commission recommends these steps:

- File a complaint with the FTC at identitytheft.gov.
- Contact one of the three major credit bureaus to place a 'fraud alert' on your credit records:
 - www.Equifax.com 1-888-766-0008
 - www.Experian.com 1-888-397-3742
 - www.TransUnion.com 1-800-680-7289
- Close any financial or credit accounts opened by identity thieves

If your SSN is compromised and you know or suspect you are a victim of tax-related identity theft, the IRS recommends these additional steps:

- Respond immediately to any IRS notice; call the number provided or, [if instructed](http://if.instructed), go to IDVerify.irs.gov.
- Complete IRS [Form 14039, Identity Theft Affidavit](#), if your e-file return rejects because of a duplicate filing under your SSN or you are instructed to do so. Use a fillable form at IRS.gov, print, then attach form to your paper return and mail according to instructions.

- Continue to pay your taxes and file your tax return, even if you must do so by paper.
- If you previously contacted the IRS and did not have a resolution, contact us for specialized assistance at 1-800-908-4490. We have teams available to assist.

More information is available at: IRS.gov/identitytheft or FTC's identitytheft.gov.

About data breaches and your taxes

Not all data breaches or computer hacks result in tax-related identity theft. It's important to know what type of personal information was stolen.

If you've been a [victim of a data breach](#), keep in touch with the company to learn what it is doing to protect you and follow the "Steps for victims of identity theft." Data breach victims should submit a Form 14039, *Identity Theft Affidavit*, only if your Social Security number has been compromised and IRS has informed you that you may be a victim of tax-related identity theft or your e-file return was rejected as a duplicate.

How you can reduce your risk

Join efforts by the IRS, states and tax industry to protect your data. [Taxes. Security. Together.](#) We all have a role to play. Here's how you can help:

- Always use security software with firewall and anti-virus protections. Use strong passwords.
- Learn to recognize and avoid phishing emails, threatening calls and texts from thieves posing as legitimate organizations such as your bank, credit card companies and even the IRS.
- Do not click on links or download attachments from unknown or suspicious emails.
- Protect your personal data. Don't routinely carry your Social Security card, and make sure your tax records are secure.

See [Publication 4524, Security Awareness for Taxpayers](#) to learn more.

NOTE: The IRS does not initiate contact with taxpayers by email to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.

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Data Breach: Tax-Related Information for Taxpayers

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A data breach is the intentional or unintentional release or theft of secure information. It can be the improper disposal of personally identifiable information in the trash or a sophisticated cyber-attack on corporate computers by criminals. It can affect companies large or small.

The one common link is the victim, the person whose identity, financial or personal information has been compromised.

Here's what you should know about data breaches:

Not every data breach results in identity theft, and not every identity theft is tax-related identity theft.

Tax-related identity theft is when someone uses your Social Security number to file a false tax return claiming a fraudulent refund. Your tax account is most at risk if the data breach involves both your SSN and financial data, such as wages. Data breaches involving just credit card numbers, health records without SSNs or even drivers' license numbers, while certainly serious, will not affect your tax account.

The Internal Revenue Service is committed to working with taxpayers to ensure that all tax accounts remain secure.

The IRS stops the vast majority of fraudulent tax returns. If fraud is suspected, the IRS will contact you via mail with instructions. Or, you may attempt to file electronically and your return is rejected as a duplicate.

If you are a data breach victim, take these steps:

1. If possible, determine what type of Personally Identifiable Information (PII) has been lost or stolen. It is important to know what kind of information has been stolen so you can take the appropriate steps. For example, a stolen credit card number will not affect your IRS tax account.
2. Stay informed about the steps being taken by the company that lost your data. Some may offer special services, such as credit monitoring services, to assist victims.
3. Follow the [Federal Trade Commission](#) recommended steps, including:
 - Notify one of the three major credit bureaus to place a free fraud alert on your credit file;
 - Consider a [credit freeze](#), which, for a fee in some states, will prevent access to your credit records;
 - Close any accounts opened without your permission;
 - Visit www.identitytheft.gov for additional guidance.
4. If you received IRS correspondence indicating you may be a victim of tax-related identity theft or your e-file tax return was rejected as a duplicate, take these [additional steps](#) with the IRS:
 - Submit an IRS Form 14039, Identity Theft Affidavit
 - Continue to file your tax return, even if you must do so by paper, and attach the Form 14039
 - Watch for any follow-up correspondence from the IRS and respond quickly.

Who should file a Form 14039?

This form should be used if your Social Security number has been compromised and IRS has informed you that you may be a victim of identity theft tax fraud or your e-file return was rejected as a duplicate. The fillable form is available at IRS.gov. Follow the instructions exactly. You can fax or mail

it or submit it with your paper tax return if you have been prevented from filing because someone else has already filed a return using your SSN. You only need to file it once.

Additional Information

[Taxpayer Guide to Identity Theft](#)

[Publication 5027, Identity Theft Information for Taxpayers](#)

[Identity Protection: Prevention, Detection and Victim Assistance](#)

[Federal Trade Commission: Identity Theft/Consumer Information](#)

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Identity Theft Affidavit

Complete this form if you need the IRS to mark an account to identify questionable activity.

Section A - Check the following boxes in this section that apply to the specific situation you are reporting (Required for all filers)

- ☐ 1. I am submitting this Form 14039 for myself
- ☐ 2. I am submitting this Form 14039 in response to a mailed 'Notice' or 'Letter' received from the IRS. If person in **Section C** received IRS 'Notice CP 2000', or other IRS Notice questioning income, follow the instructions on that IRS 'Notice' or 'Letter'.
• Please provide 'Notice' or 'Letter' number(s) on the line to the right _____
- ☐ 3. I am submitting this Form 14039 on behalf of my dependent.
Please complete **Section F** on reverse side of this form.
Caution: If you are filing this on behalf of a Minor or Dependent, filing this form will protect his or her tax account but it will not prevent the dependent in **Section C** below from being claimed as a dependent by another person.
- ☐ 4. I am submitting this Form 14039 on behalf of another person (other than my dependent).
• Please complete **Section F** on reverse side of this form.

Section B - Reason For Filing This Form (Required)Check only **ONE** of the following boxes that apply to the person listed in **Section C** below.

- ☐ 1. Federal tax records **affected** and I am a victim of identity theft
- ☐ 2. Federal tax records **not affected** and I am a victim of identity theft, or an event has affected/compromised my personal information placing me at-risk to be a future victim of identity theft.

Please provide an explanation of the identity theft issue, how you became aware of it and provide relevant dates.

Section C - Name and Contact Information of Identity Theft Victim or Potential Victim (Required)

Taxpayer's last name	First name	Middle initial	Taxpayer Identification Number (Please provide your 9-digit SSN or ITIN)
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Current mailing address (apartment or suite number and street, or P.O. Box) If deceased, please provide last known address.

City	State	ZIP code
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Tax Year(s) in which you experienced identity theft (If not known, enter 'Unknown' in one of the boxes below)	Last tax year a return was filed								
<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									

Address used on last filed tax return (If different than 'Current')	Names used on last filed tax return (If different than 'Current')
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City (on last tax return filed)	State	ZIP code
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Telephone number with area code (Optional) If deceased, please indicate 'Deceased'	Best time(s) to call
Home telephone number Cell phone number	

Language in which you would like to be contacted ☐ English ☐ Spanish**Section D - State or Federal Issued Identification (Required)**Submit this completed form and a clear and legible photocopy of at least one of the following documents to verify the identity of the person listed in **Section C** above. If necessary, enlarge photocopies so all information is clearly visible.

Check the box next to the document(s) you are submitting:

- ☐ Driver's license ☐ Social Security Card ☐ Passport ☐ Valid U.S. Federal or State government issued identification**

** Federal employees should not copy his or her employee identification cards as 18 U.S.C. prohibits doing so.

Section E - Penalty of Perjury Statement and Signature (Required)

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the information entered on this Form 14039 is true, correct, complete, and made in good faith.

Signature of taxpayer, or representative, conservator, parent or guardian	Date signed
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Section F – Representative, conservator, parent or guardian information (Required if completing Form 14039 on someone else's behalf)Check only **ONE** of the following five boxes next to the reason you are submitting this form

- ☐ 1. The taxpayer is deceased and I am the surviving spouse. (No attachments are required, including death certificate)
- ☐ 2. The taxpayer is deceased and I am the court-appointed or certified personal representative.
Attach a copy of the court certificate showing your appointment.
- ☐ 3. The taxpayer is deceased and a court-appointed or certified personal representative has not been appointed.
o Attach copy of death certificate or formal notification from a government office informing next of kin of the decedent's death.
o Indicate your relationship to decedent: ☐ Spouse ☐ Child ☐ Parent/Legal Guardian ☐ Other _____
- ☐ 4. The taxpayer is unable to complete this form and I am the appointed conservator or have Power of Attorney/Declaration of Representative authorization per IRS Form 2848.
o Attach a copy of documentation showing your appointment as conservator or POA authorization.
o If you have an IRS issued Centralized Authorization File (CAF) number, enter the nine-digit number:

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- ☐ 5. The victim or potential victim is a 'minor'. 'Minor' as defined per the state in which 'minor' resides.
By checking this box and signing below you are indicating that you are an authorized representative, as parent, guardian or legal guardian, to file a legal document on the child's behalf.
o Indicate your relationship to minor: ☐ Parent/Legal Guardian ☐ Fiduciary Relationship per IRS Form 56
☐ Power of Attorney ☐ Other _____

Representative's name

Last name

First name

Middle initial

Last four digits of Representative's Taxpayer ID number

Representative's telephone number (include area code)

Representative's current mailing address (apt, suite no. and street, or P.O. Box)

City

State

ZIP code

Instructions for Submitting this Form

Submit this to the IRS via **Mail** or **FAX** to specialized IRS processing areas dedicated to assist you. In **Section C** of this form, be sure to include your Social Security Number or Individual Taxpayer Identification Number in the 'Taxpayer Identification Number' field.

Help us avoid delays:

Choose one method of submitting this form either by Mail or by FAX, not both. Please provide clear and readable photocopies. Note that 'tax returns' may not be submitted to either the mailing address or FAX number provided below.

Submitting by Mail	Submitting by FAX
<ul style="list-style-type: none"> If you checked Box 1 in Section B of Form 14039, are unable to file your tax return electronically because the primary and/or secondary SSN was misused, attach Form 14039 and documentation to your paper tax return and submit to the IRS location where you normally file your tax return. If you have already filed your paper return, submit this Form 14039 and documentation to the IRS location where you normally file. Refer to the 'Where Do You File' section of your return instructions or visit IRS.gov and input the search term 'Where to File'. If you checked Box 1 in Section B and are submitting this Form 14039 in response to a notice or letter received from the IRS, return this form and documentation with a copy of the notice or letter to the address contained in the notice or letter. If you checked Box 2 in Section B of Form 14039 (no current tax-related issue), mail this form and documentation to: Internal Revenue Service Fresno, CA 93888-0025 	<ul style="list-style-type: none"> If you checked Box 1 in Section B of Form 14039 and are submitting this form in response to a notice or letter received from the IRS that shows a reply FAX number, FAX completed Form 14039 and documentation with a copy of the notice or letter to that number. Include a cover sheet marked 'Confidential'. If no FAX number is shown on the notice or letter, follow the mailing instructions on the notice or letter. If you checked Box 2 in Section B of Form 14039 (no current tax-related issue), FAX this form and documentation toll-free to: 855-807-5720

Privacy Act and Paperwork Reduction Notice

Our legal authority to request the information is 26 U.S.C. 6001. The primary purpose of the form is to provide a method of reporting identity theft issues to the IRS so that the IRS may document situations where individuals are or may be victims of identity theft. Additional purposes include the use in the determination of proper tax liability and to relieve taxpayer burden. The information may be disclosed only as provided by 26 U.S.C. 6103. Providing the information on this form is voluntary. However, if you do not provide the information it may be more difficult to assist you in resolving your identity theft issue. If you are a potential victim of identity theft and do not provide the required substantiation information, we may not be able to place a marker on your account to assist with future protection. If you are a victim of identity theft and do not provide the required information, it may be difficult for IRS to determine your correct tax liability. If you intentionally provide false information, you may be subject to criminal penalties. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see the form for filing instructions. Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.

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Instructions for Requesting Copy of Fraudulent Returns

We know that identity theft is a frustrating process for victims, and we are taking aggressive steps to stop fraudulent returns before they are processed. We understand victims want to know more about the information used on the fraudulent returns using their Social Security number.

A victim of identity theft or a person authorized to obtain the identity theft victim's tax information may request a redacted copy (one with some information blacked-out) of a fraudulent return that was filed and accepted by the IRS using the identity theft victim's name and SSN. Due to federal privacy laws, the victim's name and SSN must be listed as either the primary or secondary taxpayer on the fraudulent return; otherwise the IRS cannot disclose the return information. For this reason, the IRS cannot disclose return information to any person listed only as a dependent.

Partial or full redaction will protect additional possible victims on the return. However, there will be enough data for you to determine how your personal information was used.

To make the request, you will need to complete a [Form 4506-F, Request for a Copy of a Fraudulent Tax Return](#), and mail along the required documentation to the following address:

IRS
Fresno, CA 93888-0025

The IRS may return your request if it is missing the required information and/or documentation, or is made in a manner other than described in these instructions.

Note: For requests being sent using a Private Delivery Service ship to:

IRS
5045 East Butler Avenue
Fresno, CA 93727
"Identity Theft - Request for Fraudulent Return"

Required information and documentation for a request by the identity theft victim

If you are the person whose name and SSN was used to file a fraudulent tax return, a Form 4506-F must be completed and must contain the following information:

- Your name and SSN
- Your mailing address
- Tax year(s) of the fraudulent return(s) you are requesting
- Your signature

Your Form 4506-F be accompanied by a copy of your government-issued identification (for example, a driver's license or passport).

Required information and documentation for a request by a person authorized to obtain the identity theft victim's tax information

If you are authorized to obtain the identity theft victim's tax information, the Form 4506-F must contain the following information:

- Your name and tax identification number (usually your SSN)
- Your relationship to the victim of identity theft (for example, parent, legal guardian, or authorized representative)
- Your mailing address

- Centralized authorization file (CAF) number if you were assigned one by the IRS for an authorization that is on file with the IRS covering the requested tax year(s)
- Tax year(s) of the fraudulent return(s) you are requesting
- The taxpayer's name and SSN
- The taxpayer's mailing address
- Your signature

Your Form 4506-F must be accompanied by a copy of your government-issued identification (for example, a driver's license or passport). You must also include documents demonstrating your authority to receive the requested tax return information (for example, Form 2848, Form 8821, or a court order) unless:

- You are requesting return information of your minor child as a parent or legal guardian, or
- Your authority to obtain return information for the requested tax year(s) is on file with the IRS and you are providing your CAF number.

FAQs

How long will it take to get the copy of the fraudulent return?

The time required to fulfill your request will depend on a number of factors. One factor is whether there are any open, unresolved issues with a tax return for a tax year requested. These are very complex cases, and we will need to resolve the underlying identity theft case before we can provide the return. The IRS will acknowledge your request within 30 days of receipt and within 90 days you will receive the return or follow-up correspondence.

Why is some information on the return redacted?

The IRS may disclose return information from a fraudulent return to a person whose name and SSN are listed as the primary or secondary taxpayer when the disclosure does not seriously impair Federal tax administration. Although some information will be redacted or partially redacted, the remaining information will allow you to determine what information the identity thief may have about you and your family.

What information will be redacted on the copies I receive?

Return Information	Redaction
Names of the primary taxpayer, secondary taxpayer, and dependents (or children reported for other tax benefits)	Entire name except the first four letters of the last name (If the last name is four letters or less, then fewer than four letters of the last name will remain visible.)
Address of the primary and secondary taxpayers	Entire address except the street name
Names and address of all other persons or entities on return	Entire name and address
Taxpayer identification numbers (SSN/ITIN) and employer identification numbers (EIN)	Entire number except the last four digits
Personally identifiable numbers, such as Designee's Personal Identification Number (DPIN), Preparer's Tax Identification Number (PTIN), etc.	Entire number
IP address and names of software companies	Entire name and address
Telephone number(s)	Entire number except the last four digits
Bank routing and account number(s)	Entire number except the last four digits
Signature	Entire signature

Why can't I request a copy of a fraudulent return that lists me or my child as a dependent?

Due to federal privacy laws, the IRS cannot disclose information to a person who is listed on a fraudulently filed tax return unless that person's name and SSN is listed as the primary or secondary taxpayer on the return.

I received a letter returning my request because it was for a business. Why is the IRS returning requests for business returns?

At this time, you can only request a copy of a fraudulent tax return filed using Forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

I received a letter returning my request because my address didn't match IRS records. What do I need to do?

We will reject a request if the address you listed in the request does not match your IRS address of record. If you have recently moved and did not file a Form 8822, Change of Address, with the IRS, you will need to file this to change your address of record. You can resubmit your request of a copy of the fraudulent return after the IRS processes your address change.

How many tax years can I request?

You can request copies of fraudulent returns for the current tax year and previous six tax years.

I attempted to e-file my return and it was rejected because someone already filed using my Social Security number. Can I request this information now?

You may make a request at any time, but we must resolve the identity theft case before we can share the return. If you have just found you are a victim, please see our [Taxpayer Guide to Identity Theft](#) for the best steps to take to resolve your case.

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IRS Identity Theft Victim Assistance: How It Works

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We know identity theft can be frustrating and confusing for victims. When it comes to tax-related identity theft, the Internal Revenue Service wants to resolve your case as quickly as possible. The IRS has worked hard to help victims of identity theft by making improvements and shortening the time it takes to resolve these complex situations.

Each taxpayer's experience will vary, depending on whether you tell us you may be a tax-related identity theft victim or we tell you we have a suspicious tax return with your name on it. (Please note: We also may not realize you are an identity theft victim until we begin processing the tax return or initiate an audit.)

Here is a general outline of what you can expect.

You tell us you may be a tax-related identity theft victim

Here's what happens if you learn you are a victim of tax-related identity theft. For example, your e-filed return rejects because of a duplicate tax filing with your Social Security number, and you report the incident to us:

- You should file by paper if you are unable to e-file
- You should complete and file Form 14039, Identity Theft Affidavit, with your paper tax return
- Your tax return and Form 14039 are received for processing by the IRS.
- Your case goes to our Identity Theft Victim Assistance (IDTVA) organization where it will be handled by employees with specialized training
- You will receive an acknowledgment letter
- The Identity Theft Victim Assistance organization will work your case by:
 - Assessing the scope of the issues, trying to determine if your case affects one or more tax years.
 - Addressing all the issues related to the fraudulent return. This includes determining if there are additional victims, who may be unknown to you, listed on the fraudulent return.
 - Researching the case to double check all the names, addresses and SSNs are accurate or fraudulent.
 - Conducting a case analysis to determine if all outstanding issues were addressed
 - Ensuring your tax return is properly processed and if you are due a refund, releasing your refund.
 - Removing the fraudulent return from your tax records.
 - Marking your tax account with an identity theft indicator, which completes our work on your case and helps protect you in the future.
- You will receive notification that your case has been resolved. This is generally within 120 days but complex cases may take 180 days or longer
- Prior to the start of the next filing season, you will receive a letter (CP01A) with an Identity Protection Personal Identification Number (IP PIN) to help protect your tax return going forward.

We tell you we have a suspicious return with your name on it

Often, the IRS Taxpayer Protection Program identifies a suspicious tax return bearing your name and SSN and will send you a notice or letter. There are many reasons why a return may appear to suspicious to us, and we take this precautionary step to help protect you. Here's what happens in this situation:

- You may receive a letter from the IRS asking you to verify your identity within 30 days.
- You follow the letter's instructions to verify your identity at [IDVerify.irs.gov](https://idverify.irs.gov):

- If you are unable to verify using the website, you should call the Taxpayer Protection Program toll-free number provided by the letter.
- If you are unable to verify your identity with the customer service representative, you may be asked to visit an IRS Taxpayer Assistance Center in person. You should plan on providing picture identification plus the letter and a copy of the tax return if you did file it.
- If you are unsure about the letter's authenticity and whether it came from the IRS, go to [IDVerify.IRS.gov](https://idverify.irs.gov) and follow the prompts to verify your identity.
- If you receive this or similar notices about suspicious returns, you do not need to complete the Form 14039 unless instructed to do so.
- Once you verify your identity with us, you can tell us if you did or did not file the return.
- If you did not file the return, it will be removed from your IRS records. You may be told you will need to file a paper return for the current filing season.
- If you did file the return, it will be released for processing and, barring other issues, your refund will be sent.

How quickly we can work identity theft cases depends upon the volume of work and the complexity of the cases. Once we completely resolve your tax account issues, we will mark your account with an identity theft indicator to help protect you in the future.

Certain tax-related identity theft victims will be placed into the Identity Protection PIN program and annually receive a new, six-digit IP PIN that must be entered on the tax return. The IP PIN adds an extra layer of identity protection. Some taxpayers will be given the option of getting an IP PIN, using the [IRS.gov/getanippin](https://irs.gov/getanippin) tool.

Are there other steps I should take as a tax-related IDT victim?

You should also follow the recommendations from the Federal Trade Commission, such as contacting one of the three credit bureaus to place a free "fraud alert" on your credit records. See [Taxpayer Guide to Identity Theft](#) and FTC's site, www.identitytheft.gov, for details.

You should also check with your [state tax agency](#) to see if there are additional steps to take at the state level.

Other resources:

[Identity Protection: Prevention, Detection and Victim Assistance](#)

[IRS. State and Tax Industry Security Summit](#)

[Federation of Tax Administrators \(State Tax Agencies\)](#)

[Social Security Administration](#)

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Tips for Taxpayers, Victims about Identity Theft and Tax Returns

IRS YouTube Videos

ID Theft: Protect Yourself from Identity Theft [English](#) | [Spanish](#) | [ASL](#)

ID Theft: Are You a Victim of Identity Theft? [English](#) | [Spanish](#) | [ASL](#)

Podcasts

ID Theft: Protect Yourself from Identity Theft [English](#) | [Spanish](#)

ID Theft: Are You a Victim of Identity Theft? [English](#) | [Spanish](#)

FS-2013-3, January 2013

The Internal Revenue Service is taking additional steps during the 2013 tax season to protect taxpayers and help victims of identity theft and refund fraud.

Stopping refund fraud related to identity theft is a top priority for the tax agency. The IRS is focused on preventing, detecting and resolving identity theft cases as soon as possible. The IRS has more than 3,000 employees working on identity theft cases – more than twice the level of a year ago. We have trained more than 35,000 employees who work with taxpayers to recognize and provide assistance when identity theft occurs.

Taxpayers can encounter identity theft involving their tax returns in several ways. One instance is where identity thieves try filing fraudulent refund claims using another person's identifying information, which has been stolen. Innocent taxpayers are victimized because their refunds are delayed.

Here are some tips to protect you from becoming a victim, and steps to take if you think someone may have filed a tax return using your name:

Tips to protect you from becoming a victim of identity theft

- Don't carry your Social Security card or any documents with your SSN or Individual Taxpayer Identification Number (ITIN) on it.
- Don't give a business your SSN or ITIN just because they ask. Give it only when required.
- Protect your financial information.
- Check your credit report every 12 months.
- Secure personal information in your home.
- Protect your personal computers by using firewalls, anti-spam/virus software, update security patches and change passwords for Internet accounts.
- Don't give personal information over the phone, through the mail or on the Internet unless you have initiated the contact or you are sure you know who you are dealing with.

If your tax records are not currently affected by identity theft, but you believe you may be at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Protection Specialized Unit at 800-908-4490 (Mon. - Fri., 7 a.m. - 7 p.m. local time; Alaska & Hawaii follow Pacific Time).

If you believe you're a victim of identity theft

Be alert to possible identity theft if you receive a notice from the IRS or learn from your tax professional that:

- More than one tax return for you was filed;
- You have a balance due, refund offset or have had collection actions taken against you for a year you did not file a tax return;
- IRS records indicate you received more wages than you actually earned or

- Your state or federal benefits were reduced or cancelled because the agency received information reporting an income change.

If you receive a notice from IRS and you suspect your identity has been used fraudulently, respond immediately by calling the number on the notice.

If you did not receive a notice but believe you've been the victim of identity theft, contact the IRS Identity Protection Specialized Unit at 800-908-4490 right away so we can take steps to secure your tax account and match your SSN or ITIN.

Also, fill out the IRS Identity Theft Affidavit, [Form 14039](#). Please write legibly and follow the directions on the back of the form that relate to your specific circumstances.

In addition, we recommend you take additional steps with agencies outside the IRS:

- Report incidents of [identity theft to the Federal Trade Commission](#) at www.consumer.ftc.gov or the FTC Identity Theft hotline at 877-438-4338 or TTY 866-653-4261.
- File a report with the local police.
- Contact the fraud departments of the three major credit bureaus:
 - Equifax – www.equifax.com, 800-525-6285
 - Experian – www.experian.com, 888-397-3742
 - TransUnion – www.transunion.com, 800-680-7289
- Close any accounts that have been tampered with or opened fraudulently.

More information:

- <http://www.irs.gov/uac/Identity-Protection-Tips>
- Taxpayer Guide to Identity Theft – <http://www.irs.gov/uac/Taxpayer-Guide-to-Identity-Theft>

Help if you have reported an identity theft case to the IRS and are waiting for your federal tax refund

The IRS is working to speed up and further streamline identity theft case resolution to help innocent taxpayers.

The IRS more than doubled the level of employees dedicated to working identity theft cases between 2011 and 2012. As the IRS enters the 2013 filing season, we now have more than 3,000 employees working identity theft issues. Despite these efforts, the IRS continues to see a growing number of identity theft cases.

These are extremely complex cases to resolve, frequently touching on multiple issues and multiple tax years. Cases of resolving identity can be complicated by the thieves themselves calling in. Due to the complexity of the situation, this is a time-consuming process. Taxpayers are likely to see their refunds delayed for an extended period of time while we take the necessary actions to resolve the matter. A typical case can take about 180 days to resolve, and the IRS is working to reduce that time period.

While the identity theft cases are being worked, the IRS also reminds victims that they need to continue to file their tax returns during this period.

For victims of identity theft who have previously been in contact with the IRS and have not achieved a resolution to their case, they can contact the IRS Identity Protection Specialized Unit, toll-free, at 800-908-4490. If victims can't get their issue resolved and are experiencing financial difficulties, contact the Taxpayer Advocate Service toll-free at 877-777-4778.

More Information

It is a top priority for the IRS to help victims and reduce the time it takes to resolve their cases. In addition, the IRS continues to aggressively expand its efforts to protect and prevent refund fraud involving identity theft before it occurs as well as work with federal, state and local officials to pursue the perpetrators of this fraud.

For more information, see the special [identity theft](#) section on IRS.gov and IRS Fact Sheet 2013-2, IRS Combats Identity Theft and Refund Fraud on Many Fronts.

