

Tips for Taxpayers, Victims about Identity Theft and Tax Returns

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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, extension 245 (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, extension 245 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.

Identity Theft Affidavit

Complete and submit this form if you are an actual or potential victim of identity theft and would like the IRS to mark your account to identify questionable activity.

Check only one of the following two boxes if they apply to your specific situation. (Optional for all filers)

- I am submitting this form in response to a mailed notice or letter from the IRS.
- I am completing this form on behalf of another person, such as a deceased spouse or other deceased relative. You should provide information for the actual or potential victim in Sections A, B, & D.

Note to all filers: Failure to provide required information on **BOTH** sides of this form **AND** clear and legible documentation will delay processing.

THIS FORM MUST BE SIGNED ON THE REVERSE SIDE (SECTION F).

Section A – Reason For Filing This Form (Required for all filers)

Check only **ONE** of the following two boxes. You **MUST** provide the requested description or explanation in the lined area below.

- 1 I am a victim of identity theft **AND** it is affecting my federal tax records.

You should check this box if, for example, your attempt to file electronically was rejected because someone had already filed using your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), or if you received a notice or correspondence from the IRS indicating someone was otherwise using your number.

Provide a short explanation of the problem and how you were made aware of it.

- 2 I have experienced an event involving my personal information that may at some future time affect my federal tax records.

You should check this box if you are the victim of non-federal tax related identity theft, such as the misuse of your personal identity information to obtain credit. You should also check this box if no identity theft violation has occurred, but you have experienced an event that could result in identity theft, such as a lost/stolen purse or wallet, home robbery, etc.

Briefly describe the identity theft violation(s) and/or the event(s) of concern. Include the date(s) of the incident(s).

Section B – Taxpayer Information (Required for all filers)

| | | | |
|----------------------|------------|----------------|---|
| Taxpayer's last name | First name | Middle initial | The last 4 digits of the taxpayer's SSN or the taxpayer's complete Individual Taxpayer Identification Number (ITIN) |
|----------------------|------------|----------------|---|

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

| | | |
|------|-------|----------|
| City | State | ZIP code |
|------|-------|----------|

| | |
|---|---|
| Tax year(s) affected (Required if you checked box 1 in Section A above) | Last tax return filed (year) (If you are not required to file a return, enter NRF and do not complete the next two lines) |
|---|---|

Address on last tax return filed (If same as current address, write "same as above")

| | | |
|---------------------------------|-------|----------|
| City (on last tax return filed) | State | ZIP code |
|---------------------------------|-------|----------|

Section C – Telephone Contact Information (Required for all filers)

| | |
|--|----------------------|
| Telephone number (include area code) <input type="checkbox"/> Home <input type="checkbox"/> Work <input type="checkbox"/> Cell | Best time(s) to call |
|--|----------------------|

I prefer to be contacted in (select the appropriate language) English Spanish Other _____

Section D – Required Documentation (Required for all filers)

Submit this completed form and a **clear and legible** photocopy of at least one of the following documents to verify your identity. If you are submitting this form on behalf of another person, the documentation should be for that person. If necessary, enlarge the photocopies so all information and pictures are clearly visible.

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

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

** Do not submit photocopies of federally issued identification where prohibited by 18 U.S.C. 701 (e.g., official badges designating federal employment).

Identity Theft Affidavit

Section E – Representative Information (Required only if completing this form on someone else's behalf)

If you are completing this form on behalf of another person, you **must** complete this section **and** attach **clear and legible** photocopies of the documentation indicated.

Check only **ONE** of the following four boxes next to the reason why you are submitting this form

- The taxpayer is deceased and I am the surviving spouse. *(No attachments are required)*
- The taxpayer is deceased and I am the court-appointed or certified personal representative.
Attach a copy of the court certificate showing your appointment.
- The taxpayer is deceased and a court-appointed or certified personal representative has not been appointed.
Attach a copy of the death certificate or the formal notification from the appropriate government office informing the next of kin of the decedent's death. Indicate your relationship to the decedent: _____
- The taxpayer is unable to complete this form and I have been appointed conservator or have Power of Attorney (POA) authorization.
Attach a copy of the documentation showing your appointment as conservator or your POA authorization.
If you are the POA and have been issued a CAF number by the IRS, enter it here: _____

Representative's name _____

Current mailing address _____

| | | |
|------------|-------------|----------------|
| City _____ | State _____ | ZIP code _____ |
|------------|-------------|----------------|

Section F – Penalty Of Perjury Statement and Signature (Required for all filers)

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

| | |
|---|-------------------|
| Signature of taxpayer or representative of taxpayer _____ | Date signed _____ |
|---|-------------------|

Instructions for Submitting this Form

Submit this form and **clear and legible** copies of required documentation using **ONE** of the following submission options.

Mailing **AND** faxing this form **WILL** result in a processing delay.

| By Mail | By FAX |
|---|---|
| <p>If you checked Box 1 in Section A and are unable to file your return electronically because the primary and/or secondary SSN was misused, attach this form and documentation to your paper return and submit to the IRS location where you normally file. If you have already filed your paper return, submit this form 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".</p> <p>If you checked Box 1 in Section A and are submitting this form 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.</p> <p>If you checked Box 2 in Section A (you do not currently have a tax-related issue), mail this form and documentation to:</p> <p style="text-align: center;">Internal Revenue Service PO Box 9039 Andover MA 01810-0939</p> | <p>If you checked Box 1 in Section A and are submitting this form in response to a notice or letter received from the IRS that shows a reply FAX number, FAX this completed form 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, follow the mailing instructions on the notice or letter.</p> <p>If you checked Box 2 in Section A (you do not currently have a tax-related issue), FAX this form and documentation to: (855) 807-5720.</p> <p>NOTE: The IRS does not <i>initiate</i> contact with taxpayers by email, fax, or any social media tools to request personal or financial information. Report unsolicited email claiming to be from the IRS and bogus IRS websites to phishing@irs.gov.</p> <p>NOTE: For more information about questionable communications purportedly from the IRS, visit IRS.gov and input the search term "Fake IRS Communications".</p> |

Other helpful identity theft information may be found on www.irs.gov/uac/Identity-Protection. Additionally, locations and hours of operation for Taxpayer Assistance Centers can be found at www.irs.gov (search "Local Contacts").

Note: The Federal Trade Commission (FTC) is the central federal government agency responsible for identity theft awareness. The IRS does not share taxpayer information with the FTC. Refer to the FTC's website at www.identitytheft.gov for additional information, protection strategies, and resources.

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.