



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](#), 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.

Filing Instructions

Form 14039

Identity Theft Affidavit

Date Due: As Soon As Possible

Documents: Attach a **clear and legible photocopy** of at least **one** of the following documents before filing:

- Passport;
- Driver's License;
- Social Security Card; **or**
- Other valid U.S. Federal or State government issued I.D.

If you are completing the form on behalf of someone else (i.e. Section E is checked), attach the following:

Mail To:

- ☐ Attach to an electronically filed return
- ☐ Mail with the tax return
- ☐ Mail with the ID theft notice received from the IRS
- ☐ Mail separately to the following address:

Or Fax To:

- ☐ 855-807-5720
- ☐ _____

Signature: Sign and date page 2

Other: Retain a copy of the signed and dated form and attachments for your records.

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
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Address used on last filed tax return (If different than 'Current')**Names used on last filed tax return** (If different than 'Current')

City (on last tax return filed)	State	ZIP code
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Telephone number with area code (Optional) If deceased, please indicate 'Deceased'

Home telephone number	Cell phone number	Best time(s) to call
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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.

Filing Instructions

Form IT TA

Ohio Identity Theft Affidavit

Date Due: As Soon As Possible

Documents: Attach a **clear and legible photocopy** of **one** of the following documents before filing:

- Driver's License; **or**
- Valid state issued I.D. card

Mail To:

- ☐ Attach to an electronically filed return
- ☐ Mail with the tax return
- ☐ Ohio Department of Taxation
Tax Technical / ID Theft Research
P O Box 182847
Columbus, OH 43218-2847

Or Fax To: 206-202-5703

Or Email To: OhioIDTheft@tax.state.oh.us

Signature: Sign and date in the presence of a notary

Other: Retain a copy of the signed and dated form and attachments for your records.



**Department of
Taxation**

Tax Technical/ID Theft Research
P.O. Box 182847
Columbus, OH 43218-2847
Phone: (800) 282-1780
eFax: (253) 234-1371



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Identity Theft Affidavit

Full legal name _____
First name M.I. Last name

Address _____

City _____ State _____ ZIP _____

Social Security number _____
(only the last four digits are required)

Daytime phone _____
(enter only numbers, no dashes or parentheses)

E-mail address _____

You are required to attach a photocopy of your current driver's license or state issued identification card.

What tax year(s) are you claiming your identity was stolen? _____

Were you an Ohio resident during the year your identity was stolen? Yes ☐ No ☐

Were you required to file an Ohio individual income tax return? Yes ☐ No ☐

How did you learn of the identity theft?

Have you contacted the Internal Revenue Service (IRS)? Yes ☐ No ☐

If Yes, and you have completed the IRS Form 14039 (Identity Theft Affidavit), please attach a copy.

Have you filed a police report with your local police department? Yes ☐ No ☐

If Yes, please attach a copy of the police report. If no, it is recommended that you file a police report and provide us a copy of the report.

Do you have any knowledge of the individual(s) using your Social Security number? Yes ☐ No ☐

If yes, please provide any information you have (i.e. name, address, phone number, etc.)

Were you incarcerated during the tax year in question? If so, you will need to provide documentation showing your admission and release dates. Yes ☐ No ☐

Failure to provide all the required documents in this affidavit may delay the resolution and/or render your claim unsubstantiated.

Your signature must be notarized

I declare under the penalty of perjury that the information contained in this affidavit is true and correct to the best of my knowledge.

Signature _____ Date signed _____

Subscribed and sworn to me this _____ day of _____, 20 _____

Signature of notary _____

***If you are filing a paper income tax return, please mail this document to the appropriate address on the return.
If you are submitting only this notarized affidavit, please mail to the address on this form.***