

REPORTING IDENTITY THEFT TO THE IRS

Identity theft can affect taxpayers in two primary ways:

Refund-related: This occurs when the identity thief uses the victim's SSN to file a false federal income tax return to obtain funds. If the thief files before the victim, the victim may not receive his or her refund in a timely fashion.

Employment-related or Income-related: This occurs when the identity thief uses the victim's SSN to obtain employment, resulting in what may appear as unreported income under the victim's account.

For both forms of identity theft the taxpayer **must** submit the following documentation to the IRS by mail or by visiting the local IRS Office:

For **Refund-Related** identity theft,

1. A photocopy of one or more of the following:
 - Social Security Card
 - Passport
 - Driver's License
 - Other Federal or State issued identification, **AND**
2. One of the following:
 - IRS Form 14039, *Identity Theft Affidavit*. It is available at www.irs.gov.
 - A photocopy of a police report indicating identity theft as the issue.

Attach the documentation referenced above to your paper return if you have not yet filed, or to a letter of explanation if you have already submitted a return. Send the information to the location where the return is filed.

For **Employment-Related** or **Income Related** identity theft issues, attach the documentation referenced above along with any notice received from the IRS, and send to:

**Internal Revenue Service, PO Box 9039, Andover, MA 01810-0939,
OR fax to (978) 247-9965** (this is not a toll-free number).

If additional assistance is needed, contact the IRS Identity Protection Specialized Unit (IPSU) using the toll-free number **800-908-4490**, or visit the IRS website at www.irs.gov/ (keyword *identity theft*).

