Form **14039** (December 2022)

Department of the Treasury - Internal Revenue Service

Identity Theft Affidavit

OMB Number 1545-2139

This affidavit is for victims of identity theft. To avoid delays do not use this form if you have already filed a Form 14039 for this incident.

The IRS process for assisting victims selecting Section B, Box 1 below is explained at irs.gov/victimassistance.

Get an IP PIN: We encourage everyone to opt-in to the Identity Protection Personal Identification Number (IP PIN) program. If you don't have an IP PIN, you can get one by going to <u>irs.gov/ippin</u>. If unable to do so online, you may schedule an appointment at your closest <u>Taxpayer Assistance Center</u> by calling (844-545-5640). Or, if eligible, you may use IRS Form 15227 to apply for an IP PIN by mail or FAX, also available by going to <u>irs.gov/ippin</u>.

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Section A - Check the following boxes	in this section that apply	to the specifi	c situatio	n you are reporting	(required for all filers)	
1. I am submitting this Form 14039 for m	nyself					
 2. I am submitting this Form 14039 in response to an IRS Notice or Letter received Provide 'Notice' or 'Letter' number(s) on the <u>line to the right</u> 						
Check box 1 in Section B and see special mailing and faxing instructions on reverse side of this form.						
 3. I am submitting this Form 14039 on behalf of my dependent child or dependent relative Complete Sections A-F of this form. Do not use this form If dependent's identity was misused by a parent or guardian in filing taxes, this is not 						
identity theft.					-	
4. I am submitting this Form 14039 on be Complete Sections A- F of this form	m.				· 	
Section B – How I Am Impacted (require						
Check all boxes that apply to the person listed there's no need to submit another Form 14039		on in Section C	has previou	usly submitted a Form 1	4039 for the same incident,	
1. I know that someone used my information to fraudulently file a tax return						
I/My dependent was fraudulently/ind	correctly claimed as a depender	nt				
My SSN or ITIN was fraudulently used for employment purposes						
2. I don't know if someone used my information	rmation to fraudulently file taxes	, but I'm a victim	of identity	theft		
Provide an explanation of the identity the dates. If needed, attach additional inform			vhen you b	pecame aware of it a	nd provide relevant	
Section C – Name and Contact Information	of Identity Theft Victim (requi	ired)				
Victim's last name	First name		Middle initial Taxpayer Identification Number (provide 9-digit SSN or ITIN)			
Current mailing address (apartment or suite	number and street, or P.O. Box	Current city		State	ZIP code	
If deceased, provide last known address						
					-	
Address used on last filed tax return (if different than 'Current')		City (on last tax return filed)		ed) State	ZIP code	
Telephone number with area code				Best time(s) to	call	
Home phone number	Cell phone number					
Language in which you would like to be co	ntacted English	☐ Spani	sh [Other		
Section D – Tax Account Information: Section D if you selected Box 2 in Section B		shown on the	tax retur	n) and Returns Imp	acted (Do not complete	
I had no filing requirement or filed a no	n-filer return					
Names used on last filed tax return		The last tax r	eturn filed	(year shown on the ta	ax return)	
What Tax Year(s) you believe were impacte year(s). (if not known, enter 'Unknown' below)		(example: 2020	is input for	citing the 2020 tax retu	rn though filed the next	
, , , , , , , , , , , , , , , , , , , ,	,					
Submit this completed form to either the m	ailing address or the FAX nu	mber provided	on the reve	erse side of this form		

Section E – Penalty of Perjury Statement and Signature (required)						
Under penalty of perjury, I declare that, to the best of my knowledge and belief made in good faith.	, the information entered on this Form 14039 is true, c	orrect, complete, and				
Signature of taxpayer, or representative, conservator, parent or guardian		Date signed				
Section F – Representative, Conservator, Parent or Guardian Info	ormation (required if completing Form 14039 on som	eone else's behalf)				
Check only ONE of the following five boxes next to the reason you are submitt	ing this form					
 1. The taxpayer is deceased, and I am the surviving spouse No attachments are required, including death certificate. 						
 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 Attach copy of death certificate or formal notification from a government office informing next of kin of the decedent's death. Indicate your relationship to decedent:						
 4. The taxpayer is unable to complete this form and I am the appoint taxpayer per Form 2848, Power of Attorney and Declaration of Re Attach a <u>copy</u> of documentation showing your appointment as cons If you have an IRS issued Centralized Authorization File (CAF) n 	epresentative servator or Power of Attorney authorization.	n behalf of the				
 5. The person is my dependent child or my dependent relative By checking this box and signing below you are indicating that you are legal document on the dependent's behalf. • Indicate your relationship to person Parent/Legal Guar Fiduciary per IRS Form 56, Notice of Fiduciary Relationship 		legal guardian, to file a				
Representative's name						
Last name First name		Middle initial				
Representative's current mailing address (city, town or post office, state, and 2	ZIP code)					
Representative's telephone number						
Instructions for Submitting this Form						
Submit this completed and signed form to the IRS via Mail or FAX to specializ In Section C of this form, be sure to include the Social Security Number in the						
Help us avoid delays:	. ,					
Do not use this form if you have already filed a Form 14039 for this incide						
 Choose one method of submitting this form either by Mail or by FAX, not Provide clear and readable photocopies of any additional information you 						
 Submit the original tax return to the IRS location where you normally file yoriginal tax return. 	•	number to file an				
Submitting by Mail	Submitting by FAX					
If you checked Box 2 in Section A in response to a notice or letter received from the IRS, return this form and if possible, a copy of the notice or letter to the address contained in the notice or letter.	 Always include a cover sheet marked "Confidential". If you checked Box 2 in Section A of Form 14039 and are submitting 					
 If you checked Box 1 or 2 in Section B of Form 14039 and are unable to file your tax return electronically because the SSN/ITIN of you, your spouse, or dependent was misused, attach this Form 14039 to the back of your paper tax return and submit to the IRS location where you normally file your tax return. 	 this form in response to a notice or letter received from the IRS. If it provides a FAX number, you should send there. If no FAX number is shown on the notice or letter, follow the mailing instructions on the notice or letter. 					
All others should mail this form to: Department of the Treasury	For all others, FAX this form toll-free to:	FAX this form toll-free to:				

Privacy Act and Paperwork Reduction Notice

Internal Revenue Service Fresno, CA 93888-0025

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:TT:SP, 1111 Co