

Identity Theft

The IRS has procedures in place to send notices to some taxpayers identified as being victims of an identity theft that has affected the filing or processing of their federal tax returns in one or more prior tax years. These taxpayers have previously contacted the IRS concerning the identify theft and the IRS has validated their identity, verified that they were victims and adjusted their accounts.

The notice (CP01A Notice) provides the taxpayer with a 6-digit identity protection PIN (IP PIN), valid for a single use only when filing their 2012 federal tax return. To be effective, all six digits of the 6-digit IP PIN must be input, even if the first digit is zero. The IP PIN avoids delays in processing victims' federal tax returns by helping the IRS distinguish between the genuine taxpayer, who has been issued the IP PIN, and a possible identity thief. If the taxpayer misplaces or loses the CP01A Notice, they will not be able to obtain a new IP PIN. Federal tax returns may be filed without using the IP PIN. However, if the return is filed without the IP PIN, or if the IP PIN is input incorrectly, there may be a delay in processing the return while the IRS validates the identity of the taxpayer. The IP PIN is valid for a single tax return and only for the 2012 tax year's federal tax return. A new CP01A Notice and IP PIN will be issued each subsequent year in January for the new filing season for as long as the taxpayer's tax account remains at risk for identity theft.

When preparing a federal tax return, practitioners should ask the taxpayer, as part of the interview process, if they have ever contacted the IRS regarding identity theft and, if so, if they have received a notice from the IRS containing a 6-digit identity protection PIN. If the taxpayer indicates that they did receive a CP01A Notice, you should input the six-digit IP PIN in the proper area on the tax return.

For electronic returns, the tax software program should contain a prompt asking if the taxpayer received a notice from the IRS containing a special 6-digit processing code. You can check with the tax software provider for information on the placement of the PIN prompt. Acceptance of the electronic return is subject to e-file acceptance standards without regard to the IP PIN. The space designated for inputting the IP PIN is located in the grey area to the immediate right of the spouse's occupation on the printed Form 1040 (some software providers may not print the IP PIN as a security measure).

We/taxpayer can report ID theft and tax refund fraud to IRS at 941-578-6418. Refer taxpayers to Advocate Office if they need to file for refund but would otherwise be delayed because of ID theft.

For past victims, file paper returns since their returns would otherwise be flagged. With a PIN, they can electronically file.

Identity Theft Instructions

- 1) Contact the IRS Identity Protection Specialized Unit: 1-800-908-4490 (Monday-Friday, 7am-7pm).
- 2) Complete the IRS Identity Theft Affidavit, Form 14039 (Write legibly. Describe your specific circumstances.)
- 3) Complete cover letter to IRS (see draft).
- 4) Make copies of appropriate personal identity documentation as described in Form 14039 to send to the IRS.
- 5) Send the following information to the IRS as a single package:
 - Cover Letter,
 - Form 14039 Theft Affidavit
 - Copies of appropriate identity documentation
 - Signed paper copy of 2011 Tax Return with appropriate 1099's, etc.
 - Send this package to the following address.

Internal Revenue Service
Attention: Identity Theft Dept.
PO Box 9039
Andover, MA 01810

- 6) If you are anticipating a refund in 2011, consider reducing your withholdings so that you will owe money to the IRS when you file your tax return next year. (Obtaining a refund when Identity Theft occurs can take an extended amount of time.)
- 7) You should receive a letter from the IRS confirming your communication to them. If you do not receive any followup confirmation from the IRS within one month, you should contact them again at 1-800-908-4490.
- 8) You should plan on filing paper tax returns in future years. We recommend you file as early as possible and attach the same set of material in future years.
- 9) Contact the Credit Bureaus (online or via the following telephone numbers) to Obtain A Free Credit Report to Determine if Other Identity Theft Problems Exist

Equifax, www.equifax.com, 1-800-525-6285

Experian, www.experian.com, 1-888-397-3742

TransUnion, www.transunion.com, 1-800-680-7289

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 any 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.

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)

Table with 4 columns: 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)

Table with 3 columns: City, State, ZIP code

Table with 2 columns: 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 answer the next two questions)

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

Table with 3 columns: City (on last tax return filed), State, ZIP code

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

Table with 2 columns: Telephone number (include area code) Home Work 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 _____
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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 _____
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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.

Date: _____

To: IRS
Identity Theft Division

AARP Tax-Aide prepared my return for me and filed it electronically, but it was rejected with a message that my Social Security number had already been used by someone else. See the attached e-file reject notice.

I am including my paper tax return for 2013.

I am also including a check for the \$_____ tax owed or am requesting the IRS refund to me the money I am eligible for as shown on my 2013 tax return.

I have also included the necessary identification info:

- IRS Form 14039 Identity Theft Affidavit
- A copy of my social security card
- A copy of my driver's license

Please resolve this problem and prevent others from fraudulently using my taxpayer ID number to file their returns.

I have also requested a free credit report to determine if I have other credit problems due to this fraud.

Sincerely,

Name: _____