Form **14039** (September 2023)

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.

Form 14039 can also be completed online at https://apps.irs.gov/app/digital-mailroom/dmaf/f14039/.

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>.

(844-545-5640). Or, if eligible, you may use IR	S Form 15227 to apply for an IF	P PIN by mail or	FAX, also a	available by going to <u>ir</u>	s.gov/ippin.
Section A - Check the following boxes	in this section that apply	to the specifi	c situatior	n you are reporting	(required for all filers)
1. I am submitting this Form 14039 for m	yself				
2. I am submitting this Form 14039 in response to an IRS Notice or Letter received					
Provide 'Notice' or 'Letter' number(s	·				
 Check box 1 in Section B and see and	chalf of my dependent child or d i. Do not use this form If depend	ependent relativelent's identity wa	re <i>(include t</i> as misused	that person's information by a parent or guardia	an in filing taxes, this is not
 4. I am submitting this Form 14039 on be Complete Sections A- F of this form 		deceased (othe	r than my d	ependent child or dep	endent relative)
Section B – How I Am Impacted (require	ed when reporting misuse of Soc	cial Security Nur	mber (SSN)	or Individual Taxpaye	r Identification Number (ITIN))
Check all boxes that apply to the person listed there's no need to submit another Form 14039		on in Section C	has previou	sly submitted a Form	14039 for the same incident,
1. I know or suspect that someone used	my information to fraudulently fi	le a federal tax	return		
I/My dependent was fraudulently/inc	orrectly claimed as a dependen	t (use that perso	on's informa	tion for Section C & D)
My SSN or ITIN was fraudulently use	ed for employment purposes				
Note: If you are a victim of Identity theft but it of Protection PIN Internal Revenue Service (irs.		k return, you sho	ould request	t an IP PIN to protect y	ourself. Get An Identity
Section C – Name and Contact Information	of Identity Theft Victim (requi	red)			
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) If deceased, provide last known address		Current city		State	ZIP code
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. The IRS	davit	avit Best time(s) to call			
Home phone number Cell phone number					
Language in which you would like to be con	ntacted English	☐ Spani	sh [Other	
Section D – Tax Account Information: Section D if you selected Box 2 in Section B		shown on the	tax returi	n) and Returns Imp	pacted (Do not complete
I was not required to file a return or filed	d a return with no income info	rmation			
Names used on last filed tax return	The last tax return filed (year shown on the tax 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 ret	urn though filed the next
Submit this completed form to either the ma	ailing address or the FAX nur	nber provided	on the reve	rse 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 belie made in good faith.	f, the information entered on this Form 14039 is true, correct, complete, and			
Signature of taxpayer, or representative, conservator, parent or guardian	Date signed			
Section F – Representative, Conservator, Parent or Guardian Info	prmation (required if completing Form 14039 on someone else's behalf)			
Check only ONE of the following five boxes next to the reason you are submit	ting 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 certifi Attach a copy of the court certificate showing your appointment. 	ed personal representative			
 3. The taxpayer is deceased, and a court-appointed or certified pers Attach copy of death certificate or formal notification from a governi Indicate your relationship to decedent: Child Pare 				
 4. The taxpayer is unable to complete this form and I am the appoint taxpayer per Form 2848, Power of Attorney and Declaration of R Attach a <u>copy</u> of documentation showing your appointment as cons If you have an IRS issued Centralized Authorization File (CAF) in 	epresentative servator or Power of Attorney authorization.			
 5. The person listed above is my dependent child or my dependent By checking this box and signing below you are indicating that you ar legal document on the dependent's behalf. Indicate your relationship to person	e an authorized representative, as parent, guardian or legal guardian, to file a			
Parent's/Representative's name				
Last name First name	Middle initial			
Parent's/Representative's current mailing address (city, town or post office, sta	ate, and ZIP code)			
Parent's/Representative's telephone number				
Instructions for Submitting this Form				
Submit this completed and signed form to the IRS via Online , Mail or FAX to 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 Online (preferred meth. Provide clear and readable photocopies/images of any additional information. Submit the original tax return to the IRS location where you normally file original tax return.	od), by Mail, or by FAX, not all methods. ation you may choose to provide.			
Online (Preferred Method)	Submitting by Mail			
https://apps.irs.gov/app/digital-mailroom/dmaf/f14039/	If you checked Box 2 in Section A in response to a notice or letter			
Submitting by FAX	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 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.			
 If you checked Box 2 in Section A of Form 14039 and are submitting 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:			

Privacy Act and Paperwork Reduction Notice

· For all others, FAX this form toll-free to:

855-807-5720

Department of the Treasury

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