Form 14039
Rev. February 2014

Department of the Treasury - Internal Revenue Service

Identity Theft Affidavit

OMB Number
1545-2139

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 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.

THIS FORM MUST BE SIGNED ON THE REVERSE SIDE (SECTION F).

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).

IRS rejected e-filed tax return.

Section B – Taxpayer Information (Required for all filers)

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)
X	X	X	X

Taxpayer's **current** mailing address (apt., suite no. and street, or P.O. Box)

X

City	State	ZIP code
X	PA	X

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 complete the next two lines)*
2014	2013

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

X

City (on last tax return filed)	State	ZIP code
X	PA	X

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

Telephone number *(include area code)* ☐ Home ☐ Work ☐ Cell	Best time(s) to call
X	X

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).

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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

n/a

Current mailing address

n/a

City	State	ZIP code
n/a		

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
X	X

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

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".

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.

If you checked Box 2 in Section A (you do not currently have a tax-related issue), mail this form and documentation to:

Internal Revenue Service
PO Box 9039
Andover MA 01810-0939

By FAX

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.

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.**

NOTE: The IRS does not *initiate* 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**.

NOTE: For more information about questionable communications purportedly from the IRS, visit IRS.gov and input the search term "Fake IRS Communications".

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.