Form 1	4039
(May	2024)

## Department of the Treasury - Internal Revenue Service Identity Theft Affidavit

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://www.irs.gov/dmaf/form/14039.

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>.

## Section A - Check the following boxes in this section that apply to the specific situation you are reporting (required for all filers)

1. I am submitting this Form 14039 for myself

- 2. I am submitting this Form 14039 in response to an IRS Notice or Letter received
  - Provide 'Notice' or 'Letter' number(s) on the line to the right
  - 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 (include that person's information below in Section C and D)
  - 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 behalf of another person living or deceased (other than my dependent child or dependent relative)
   Complete Sections A- F of this form.

Section B – How I Am Impacted (required when reporting misuse of Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN))

Check all boxes that apply to the person listed in Section C below. If the person in Section C has previously submitted a Form 14039 for the same incident, there's no need to submit another Form 14039.

1. I know or suspect that someone used my information to fraudulently file a federal tax return

I/My dependent was fraudulently/incorrectly claimed as a dependent (use that person's information for Section C & D)

My SSN or ITIN was fraudulently used for employment purposes

Note: If you are a victim of Identity theft but it does not involve your federal tax return, you should request an IP PIN to protect yourself. Get An Identity Protection PIN | Internal Revenue Service (irs.gov)

Provide an explanation of the identity theft issue, how it impacts your tax account, when you became aware of it and provide relevant dates. If needed, attach additional information and/or pages to this form

Victim's last name	First name	First name			Taxpayer Identification Number           (provide 9-digit SSN or ITIN)		ber
Current mailing address (apartment If deceased, provide last known addr	at or suite number and street, or P.O. Bo ress	ox) Current city		Sta	ate	ZIP	code
Address used on last filed tax retu	Irn (if different than 'Current')	City (on last ta	ax return file	ed) Sta	ate	ZIP	code
Telephone number with area code. The IRS may call you regarding this affidavit				Be	Best time(s) to call		
Home phone number	one number Cell phone number						
Language in which you would like to be contacted English Spanish Other							
Section D – Tax Account Infor	mation: Last tax return filed (yea	r shown on the	e tax retur	n) and Re	turns Im	pacted	
I was not required to file a retu	Irn or filed a return with no income ir	formation					
Names used on last filed tax return The			The last tax return filed (year shown on the tax return)				
What Tax Year(s) you believe were year(s). (if not known, enter 'Unknow	e impacted by tax-related identity the m' below))	ft (example: 2020	is input for	citing the 2	020 tax ret	turn though	n filed the next
Submit this completed form to either the mailing address or the FAX number provided on the reverse side of this form.							

Section E – Penalty of Perjury Statement an	nd Signature (required)		
Under penalty of perjury, I declare that, to the best of made in good faith.	f my knowledge and belief, the info	rmation entered on this Form 14039 is tru	ue, correct, complete, and
Signature of taxpayer, or representative, conserv	/ator, parent or guardian		Date signed
Section F – Representative, Conservator, Pa	arent or Guardian Information	ו (required if completing Form 14039 on	someone else's behalf)
Check only ONE of the following five boxes next to the	he reason you are submitting this fo	orm	
<ul> <li>The taxpayer is deceased, and I am the supervised of the supervised of</li></ul>			
<ul> <li>2. The taxpayer is deceased, and I am the conversion of the court certificate show</li> </ul>		nal representative	
<ul> <li>3. The taxpayer is deceased, and a court-ap</li> <li>Attach copy of death certificate or formal i</li> <li>Indicate your relationship to decedent:</li> </ul>		e informing next of kin of the decedent's	death.
<ul> <li>4. The taxpayer is unable to complete this for taxpayer per Form 2848, Power of Attorn</li> <li>Attach a <u>copy</u> of documentation showing</li> <li>If you have an IRS issued Centralized Attach</li> </ul>	ey and Declaration of Represent your appointment as conservator of	ative or Power of Attorney authorization.	ict on behalf of the
<ul> <li>5. The person listed above is my dependent By checking this box and signing below you legal document on the dependent's behalf.</li> <li>Indicate your relationship to person</li> <li>Fiduciary per IRS Form 56, Notice of</li> </ul>	are indicating that you are an auth	orized representative, as parent, guardian  Power of Attorney  Other	n or legal guardian, to file a
Parent's/Representative's name			
Last name	First name		Middle initial
Parent's/Representative's current mailing address (c	ity, town or post office, state, and Z	IP code)	I
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 specialized IRS processing areas dedicated to assist you. In **Section C** of this form, be sure to include the Social Security Number in the 'Taxpayer Identification Number' field.

## Help us avoid delays:

- Do not use this form if you have already filed a Form 14039 for this incident.
- Choose one method of submitting this form either Online (preferred method), by Mail, or by FAX, not all methods.
- Provide clear and readable photocopies/images of any additional information you may choose to provide.
- Submit the original tax return to the IRS location where you normally file your tax return. Do not use the following address or fax number to file an original tax return.

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.			
<ul> <li>Always include a cover sheet marked "Confidential".</li> </ul>	• If you checked Box 1 or 2 in Section B of Form 14039 and are unable			
<ul> <li>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.</li> </ul>	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			
• If no FAX number is shown on the notice or letter, follow the mailing instructions on the notice or letter.	<ul><li>you normally file your tax return.</li><li>All others should mail this form to:</li></ul>			
For all others, FAX this form toll-free to:         855-807-5720	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0025			

## **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 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 substantiation information is used to 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. 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 i