

# IRS Fact Sheet

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## IRS Identity Theft Victim Assistance: How It Works

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The IRS knows identity theft can be frustrating and confusing for victims. When it comes to tax-related identity theft, the Internal Revenue Service wants to resolve case as quickly as possible. The IRS has worked hard to help victims of identity theft by making improvements and shortening the time it takes to resolve these complex situations.

Each taxpayer's experience will vary, depending on whether they tell the IRS they may be a tax-related identity theft victim or the agency informs them there may have been a suspicious tax return filed with their name on it. Further, the IRS may not realize the taxpayer is an identity theft victim until their return has been processed or an audit has been initiated.

Here is a general outline of what you can expect.

### **You tell the IRS you may be a tax-related identity theft victim**

For example, your e-filed return is rejected because of a duplicate tax filing with your Social Security number, and you report the incident to the IRS:

- You should file by paper if you are unable to e-file
- You should complete and file Form 14039, Identity Theft Affidavit, with your paper tax return
- Your tax return and Form 14039 are received for processing by the IRS.
- Your case goes to our Identity Theft Victim Assistance (IDTVA) organization where it will be handled by employees with specialized training
- The IRS will send you an acknowledgment letter
- The IRS Identity Theft Victim Assistance organization will work your case by:
  - Assessing the scope of the issues, trying to determine if your case affects one or more tax years.
  - Addressing all the issues related to the fraudulent return. This includes determining if there are additional victims, who may be unknown to you, listed on the fraudulent return.
  - Researching the case to double check all the names, addresses and SSNs are accurate or fraudulent.

- Conducting a case analysis to determine if all outstanding issues were addressed
- Ensuring your tax return is properly processed and if you are due a refund, releasing your refund.
- Removing the fraudulent return from your tax records.
- Marking your tax account with an identity theft indicator, which completes our work on your case and helps protect you in the future.
- You will receive notification that your case has been resolved. This is generally within 120 days but complex cases may take 180 days or longer
- Prior to the start of the next filing season, you will receive a letter (CP01A) with an Identity Protection Personal Identification Number (IP PIN) to help protect your tax return going forward.

### **The IRS tells you a suspicious return has been received with your name on it**

Often, the IRS Taxpayer Protection Program identifies a suspicious tax return bearing your name and SSN and will send you a notice or letter. There are many reasons why a return may appear to be suspicious to IRS systems, and the agency takes this precautionary step to help protect you. Here's what happens in this situation:

- You may receive a letter from the IRS asking you to verify your identity within 30 days.
- You follow the letter's instructions to verify your identity at [IDVerify.irs.gov](https://idverify.irs.gov):
  - If you are unable to verify using the website, you should call the Taxpayer Protection Program toll-free number provided by the letter.
  - If you are unable to verify your identity with the customer service representative, you may be asked to visit an IRS Taxpayer Assistance Center in person. You should plan on providing picture identification plus the letter and a copy of the tax return if you did file it.
  - If you are unsure about the letter's authenticity and whether it came from the IRS, go to [IDVerify.IRS.gov](https://idverify.irs.gov) and follow the prompts to verify your identity.
  - If you receive this or similar notices about suspicious returns, you do not need to complete the Form 14039 unless instructed to do so.
- Once you verify your identity with the IRS, you will be asked if you have or have not filed the return.
- If you did not file the return, it will be removed from your IRS records. You may be told you will need to file a paper return for the current filing season.
- If you did file the return, it will be released for processing and, barring other issues, your refund will be sent.

How quickly the IRS works identity theft cases depends upon the volume of work and the complexity of the cases. Once the agency completely resolves your tax account issues, the IRS will mark your account with an identity theft indicator to help protect you in the future.

Certain tax-related identity theft victims will be placed into the Identity Protection PIN program and annually receive a new, six-digit IP PIN that must be entered on the tax return. The IP PIN adds an extra layer of identity protection. Some taxpayers will be given the option of getting an IP PIN, using the [IRS.gov/getanippin](https://www.irs.gov/getanippin) tool.

### **Are there other steps I should take as a tax-related IDT victim?**

You should also follow the recommendations from the Federal Trade Commission, such as contacting one of the three credit bureaus to place a free “fraud alert” on your credit records. See [Taxpayer Guide to Identity Theft](#) and FTC’s site, [www.identitytheft.gov](http://www.identitytheft.gov), for details.

You should also check with your [state tax agency](#) to see if there are additional steps to take at the state level.

### **Other resources:**

[Identity Protection: Prevention, Detection and Victim Assistance](#)

[IRS, State and Tax Industry Security Summit](#)

[Federation of Tax Administrators \(State Tax Agencies\)](#)

[Federal Trade Commission](#)

[Social Security Administration](#)

[IRS Fact Sheet 2016-1: IRS, States and Tax Industry Combat Identity Theft and Refund Fraud on Many Fronts](#)

[IRS Fact Sheet 2016-2: IRS, States and Tax Industry Urge Taxpayers to Join the Effort to Combat Identity Theft](#)

IRS Fact Sheet 2016-X: How New Identity Security Changes May Affect Taxpayers for 2016

IRS Fact Sheet 2016-X: IRS Identity Theft Victim Assistance: How It Works

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