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/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>.

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		Middle initial		Taxpayer Identification Number (provide 9-digit SSN or ITIN)		
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 return (if different than 'Current')		City (on last ta	City (on last tax return filed)		ate	ZIP	code
Telephone number with area code. The IRS may call you regarding this affidavit			Best time(s) to call				
Home phone number Cell phone number							
Language in which you would like to be contacted English Spanish Other							
Section D – Tax Account Information: Last tax return filed (year shown on the tax return) and Returns Impacted							
I was not required to file a return or filed a return with no income information							
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 eith	ner the mailing address <u>or</u> the FAX n	umber provided	on the reve	erse side o	f this form).	

Section E – Penalty of Perjury Statement and Signature (required)						
	der penalty of perjury, I declare that, to the best of my knowledge and belief, the de in good faith.	e information entered on this Form 14039 is tru	ue, correct, complete, and			
Sign	Date signed					
Sec	ction F – Representative, Conservator, Parent or Guardian Inform	ation (required if completing Form 14039 on	someone else's behalf)			
Che	eck only $\ensuremath{\textbf{ONE}}$ of the following five boxes next to the reason you are submitting	this form				
	 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 certified personal representative Attach a copy of the court certificate showing your appointment. 					
	 3. The taxpayer is deceased, and a court-appointed or certified personal representative has not been appointed Attach copy of death certificate or formal notification from a government office informing next of kin of the decedent's death. Indicate your relationship to decedent: Child Parent/Legal Guardian Other 					
	 4. The taxpayer is unable to complete this form and I am the appointed taxpayer per Form 2848, Power of Attorney and Declaration of Representation Attach a <u>copy</u> of documentation showing your appointment as conserved. If you have an IRS issued Centralized Authorization File (CAF) numbers 	esentative attorney authorization.	ict on behalf of the			
	 5. The person listed above is my dependent child or my dependent related by checking this box and signing below you are indicating that you are an legal document on the dependent's behalf. Indicate your relationship to person Parent/Legal Guardian Fiduciary per IRS Form 56, Notice of Fiduciary Relationship 	authorized representative, as parent, guardia	n or legal guardian, to file a			
Pare	ent's/Representative's name					
Last	t name First name		Middle initial			
Pare	ent's/Representative's current mailing address (city, town or post office, state,	and ZIP code)				
Pare	ent's/Representative's telephone number					
Inst	tructions for Submitting this Form					
	omit this completed and signed form to the IRS via Online , Mail or FAX to spec Section C of this form, be sure to include the Social Security Number in the 'Ta		ist you.			

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			
 <u>https://www.irs.gov/dmaf/form/f14039</u> 	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 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 	• 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.			
 For all others, FAX this form toll-free to: 855-807-5720 	All others should mail this form to: 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 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 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 per