Form **14039**
(February 2026)

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. The IRS process for assisting victims is explained at IRS.gov/victimassistance.

Submit this completed form using the mailing address or FAX number provided on the reverse side of this form.

Form 14039 can also be completed online at https://www.irs.gov/dmaf/form/f14039.

Get an IP PIN: We encourage everyone to opt-in to the Identity Protection Personal Identification Number (IP PIN) program. You can get an IP PIN by:

- Going online to IRS.gov/pin
- Scheduling an appointment at your closest Taxpayer Assistance Center by calling (844-545-5640)
- Mailing or faxing IRS Form 15227, if eligible. This form is available at IRS.gov/ippin.

Sections A – E of this form must be completed.

Section A - Check the boxes in this section that apply to the specific situation you are reporting *(Required)*

☐ 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** _____
- 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 in Section C and D)*
- 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)*

Section B – How I Am Impacted *(Required)*

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 someone used my information to fraudulently file a federal tax return
- ☐ My spouse is also a victim

☐ 2. I/My dependent was fraudulently/incorrectly claimed as a dependent *(use that person's information for Section C and D)*

☐ 3. My SSN or ITIN was fraudulently used for employment purposes

Note: If your situation is not one of the scenarios above, do not file a Form 14039. You can report the incident of identity theft with the Federal Trade Commission at IdentityTheft.gov. You can request an IP PIN to protect yourself by visiting IRS.gov/ippin.

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

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Section C – Name and Contact Information of Identity Theft Victim *(Required)*

Victim's last name	First name	Middle initial	**Taxpayer Identification Number** *(provide 9-digit SSN or ITIN)*

Current mailing address *(number and street or P.O. box)* If deceased, provide last known address	Apt/Room/Suite number	Current city	State	ZIP code
				-

Address used on last filed tax return (if different than current) *(number and street or P.O. box)*	Apt/Room/Suite number	City *(on last tax return filed)*	State	ZIP code
				-

Telephone number with area code. The IRS may call you regarding this affidavit

Home phone number _____ Cell phone number _____

Best time(s) to call

Language in which you would like to be contacted ☐ English ☐ Spanish ☐ Other *(specify)* _____

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**

Name(s) used on last filed tax return	**Last tax return filed** ***(year shown on the tax return)***

Tax Year(s) you believe were impacted by tax-related identity theft (example: input 2024 for the 2024 tax return even though it was filed in 2025. (if not known, enter 'Unknown' below))

Section E – Penalty of Perjury Statement and Signature *(Required)*

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the information entered on this Form 14039 is true, correct, complete, and made in good faith.

Signature of taxpayer, representative, conservator, parent or guardian	Date signed

Section F – Representative, Conservator, Parent or Guardian Information *(Required if completing Form 14039 on someone else's behalf)*

Check only **ONE** of the following five boxes next to the reason you are submitting 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 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 conservator, or I have been authorized to act on behalf of the taxpayer per Form 2848, Power of Attorney and Declaration of Representative**
- Attach a **copy** of documentation showing your appointment as conservator or Power of Attorney authorization.
- If you have an IRS issued **Centralized Authorization File (CAF) number, enter the nine-digit number**:

☐ **5. The person listed above is my dependent child or my dependent relative**

By checking this box and signing below you are indicating that you are an authorized representative, as parent, guardian or legal guardian, to file a legal document on the dependent's behalf.
- Indicate your relationship to person ☐ Parent/Legal Guardian ☐ Power of Attorney
  ☐ Fiduciary per IRS Form 56, Notice of Fiduciary Relationship ☐ Other _____

Parent's/Representative's name

Last name	First name	Middle initial

Parent's/Representative's current mailing address *(number and street or P.O. box, city or post office, state, 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 specialized IRS processing areas dedicated to assist 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)

- https://www.irs.gov/dmaf/form/f14039
  (Attachments are not available using this method)

Submitting by FAX

- **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 instructions on the notice or letter.
- For all others, FAX this form toll-free to:
  855-807-5720

Submitting by Mail

- **If you checked Box 2 in Section A in response to a notice or letter 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**.
- **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.
- **All others should mail this form to:**
  Department of the Treasury
  Internal Revenue Service
  Fresno, CA 93725

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.