

## Identity Theft and Your Tax Records

The IRS **does not** initiate communication with taxpayers through e-mail. Before identity theft happens, [safeguard your information.](#)

### **What do I do if the IRS contacts me because of a tax issue that may have been created by an identity theft?**

**If you receive a notice or letter in the mail from the IRS** that leads you to believe someone may have used your Social Security number fraudulently, please respond immediately to the name, address, and/or number printed on the IRS notice.

#### **Be alert to possible identity theft if the IRS issued notice or letter:**

- states more than one tax return was filed for you, or
- indicates you received wages from an employer unknown to you.

An identity thief might also use your Social Security number to file a tax return in order to receive a refund. If the thief files the tax return before you do, the IRS will believe you already filed and received your refund if eligible.

[If your Social Security number is stolen,](#) it may be used by another individual to get a job. That person's employer would report income earned to the IRS using your Social Security number, making it appear that you did not report all of your income on your tax return.

If you have previously been in contact with the IRS and **have not achieved a resolution**, please contact the IRS Identity Protection Specialized Unit, toll-free at 1-800-908-4490.

### **What do I do if I have not been contacted by IRS for a tax issue but believe I am a victim of identity theft?**

If your tax records are not currently affected by identity theft, but you believe your IRS records may be at risk due to a lost/stolen purse or wallet, questionable credit card activity, credit report, or other activity, you need to provide the IRS with proof of your identity.

You should submit a copy, **not the original documents**, of your valid Federal or State issued identification, such as a social security card, driver's license, or passport, etc, along with a copy of a police report and/or a completed IRS Identity Theft Affidavit - [Form 14039](#). Please send these documents using one of the following options:

**Mailing address:**  
Internal Revenue Service  
P.O. Box 9039  
Andover, MA 01810-0939

**FAX:** Note that this is not a toll-free FAX number  
1-978-247-9965

You may also contact the **IRS Identity Protection Specialized Unit**, toll-free 1-800-908-4490 for resource information and guidance.

**Hours of Operation:** Monday – Friday, 8:00 a.m. – 8:00 p.m. your local time  
(Alaska & Hawaii follow Pacific Time).

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**What do you do if you receive a paper letter or notice via mail claiming to be the IRS but you suspect it is a scam?**

1. [Contact](#) the IRS to determine if it is a legitimate IRS notice or letter.
2. If it is a legitimate IRS notice or letter, reply if needed.
3. If caller or party that sent the paper letter is not legitimate, contact the [Treasury Inspector General for Tax Administration](#) at 1-800-366-4484. You may also fax the notice/letter you received plus any related or supporting information to TIGTA. **Note** that this is not a toll-free FAX number 1-202-927-7018.

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**Helpful IRS Publications**

- [Publication 4535](#), Identity Theft Protection and Victim Assistance
  - [Publication 4524](#), Security Awareness-Identity Theft Flyer
    - [Publication 4523](#), Beware of Phishing Schemes

**Additional IRS.gov resources**

- [Top 10 Things Every Taxpayer Should Know about Identity Theft](#)
- [How to report and identify](#) phishing, e-mail scams and bogus IRS Web sites.
  - If you have tried to resolve a tax problem with the IRS and are still experiencing economic harm, you may be eligible for [Taxpayer Advocate Service](#) assistance.
- [Internal Revenue Manual 10.5.3](#) (Identity Protection Program) - Procedural guidance on issues related to identity theft
  - If you do not prepare your own return, be careful in [choosing your tax preparer](#).
- [Repository](#) of IRS messages related to suspicious e-mails and identity theft.

- Having trouble downloading or viewing a [PDF](#)?

### **IRS Partner resources**

The [IRS partners](#) with the Federal Trade Commission, SSA and other federal agencies to combat identity theft and educate taxpayers on how to protect themselves.

- [OnGuardOnline.gov](#) Urges Taxpayers to Contact the IRS If They Suspect Tax-Related Identity Theft
- [Social Security Administration](#): Actions to take in the case of identity theft
  - [Internet Crime Complaint Center](#) (IC3) is a partnership between the Federal Bureau of Investigation, the National White Collar Crime Center, and the Bureau of Justice Assistance.

### **Remember:**

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