

# U.S. INTERNAL REVENUE SERVICE

## Identity Theft

- How you should protect your tax information
- From a tax perspective, how people may use your information
- What to do if it happens to you.
- Some of the safeguards in place within IRS.

Did you know that your social security number can also be used by Identity Theft crooks to file tax returns and get refunds using your name?

Generally, identity thieves use someone's personal data to steal his or her financial accounts, run up charges on the victim's existing credit cards, apply for new loans, credit cards, services or benefits in the victim's name ... but you need to be aware of some other potential areas where this type of fraud may occur – and they relate directly to your tax records.

*What if an undocumented worker used your Social Security number in order to get a job?*

That person's employer would report W-2 wages earned using your information to the IRS so it might appear that you did not report all of your income on your real return.

*What if they filed a tax return with your Social Security number in order to receive a refund?*

When you file your real tax return, the IRS will believe that you have **already** filed, received your refund and that the real return is a second copy or duplicate.

The IRS, like the other government agencies you have heard from, is working hard to help victims of identity theft AND we are doing our part to combat this crime.

When it comes to your tax records:

- If you do not prepare your own return, be careful in choosing your tax preparer - as careful as you would in choosing a doctor or a lawyer. That person will have access to your personal financial records.
- You should also know that the IRS does not communicate with taxpayers through e-mail so if you receive any request for information in that format, it is fraudulent.

Knowing these simple rules can help prevent identity theft.

If you **do** receive a notice from the IRS that leads you to believe someone may have used your social security number fraudulently, please notify *the IRS* immediately by *responding to the person's name and number printed on the notice*.

Examples of this might be:

- If you are contacted that the IRS has received more than one tax return for you; or
- If you receive a notice of unreported income from the IRS asking you to report wages you did not earn

The IRS has put processes in place to help victims of identity theft resolve issues like those just mentioned. If you receive a notice, contact the IRS either by phone or in writing as directed in that notice. IRS tax examiners will work with you and other agencies such as the Social Security Administration to help resolve these types of problems.

The Taxpayer Advocate Service can also help. If you have attempted to resolve your problems through our normal processes and are about to suffer a significant hardship, the Taxpayer Advocate Service has expert resources that can assist you. Go to our the IRS web site at [www.irs.gov](http://www.irs.gov) and select the link at the bottom of the page for "Taxpayer Advocate" to learn more or call the toll free number at the bottom of the screen.

[Taxpayer Advocate Service \(877\) 777-4778](http://www.irs.gov)

As the IRS becomes aware of identity theft schemes that target taxpayers, the IRS will issue public warnings so you can be on guard for these schemes. You can find those warnings on the IRS web site [www.irs.gov](http://www.irs.gov) along with information about recent criminal prosecutions of the perpetrators of identity theft schemes that relate to tax administration.

###

#### **Examples of current warnings that are currently on irs.gov**

##### **Treasury, IRS Warn of Identity Theft Scheme Involving Bogus E-mail, Web site**

IR-2004-60, April 30, 2004

<http://www.irs.gov/newsroom/article/0,,id=122997,00.html>

##### **IRS Warns of Scheme to Steal Identity and Financial Data**

IR-2004-75, June 1, 2004

<http://www.irs.gov/newsroom/article/0,,id=123621,00.html>

##### **IRS Reissues Consumer Warning on Identity Theft Scheme; Scheme Now Targeting Caribbean**

IR-2004-104, August 3, 2004

<http://www.irs.gov/newsroom/article/0,,id=127914,00.html>

# UNITED STATES INTERNAL REVENUE SERVICE

## Where Do You Report Suspected Tax Fraud Activity?

If you suspect or know of an individual or company that is not complying with the tax laws, report this activity. Reports of suspected tax fraud can be made by phone, mail or your local IRS walk-in office.

### By phone:

You can contact the IRS toll free at **1-800-829-0433**.

International callers may call their US Embassy or call 215-516-2000 (this is not a toll-free number).

### By mail:

Written correspondence can be mailed to the service center where you file your return. Addresses can be found at;

#### [Where to File Addresses](#)

Although you are not required to identify yourself, it is helpful to do so. Your identity can be kept confidential. You may also be entitled to a reward.

If you are a taxpayer who lives outside the United States, the IRS has full-time permanent staff in 3 U.S. embassies and consulates and an office in Puerto Rico. [Contact My Local Office Internationally](#) has telephone numbers and addresses of these offices.

### Walk-in Offices:

IRS Taxpayer Assistance Centers locations can be found at [Contact My Local Office](#).

If you are a taxpayer who lives outside the United States, the IRS has full-time permanent staff in 3 U.S. embassies and consulates and an office in Puerto Rico. [Contact My Local Office Internationally](#) has telephone numbers and addresses of these offices.