

#### **IV.D. Identity Theft Involving the Internal Revenue Service**

In some cases, your client may find that the identity thief used her information for tax-related purposes such as filing a tax return using her Social Security number (SSN) or gaining employment and not paying taxes on the wages. This type of identity theft may cause other issues with the Social Security Administration that your client may have to correct. (For more information on working with the Social Security Administration, see [Section IV.E.](#)) Your client may learn that someone has used her SSN to file taxes when she attempts to file her legitimate tax return and is denied or has to send in additional documentation because the identity thief has already received a refund. She may also find out when the IRS mails her a notice about taxes that are due on wages she did not earn.

If your client receives a letter from the IRS, she should immediately call the phone number given in the letter and speak with a representative who will assist her in resolving her tax issue and account. If your client did not receive a notice or is still having issues resolving her tax problems, she can contact the IRS's Identity Protection Specialized Unit at 1-800-908-4490 from 8:00 a.m. - 8:00 p.m., Monday - Friday. A representative of the unit will work with your client to resolve her tax-related issues, or issue a referral to the appropriate unit for resolution, if applicable.

Your client can also contact the IRS's Taxpayer Advocate Service if her issues remain unresolved, or if she has or is about to suffer significant hardship, as the result of the identity theft. She can contact the Taxpayer Advocate Service at 1-877-777-4778 or at <http://www.irs.gov/advocate/>. Each state, Puerto Rico, and D.C. have at least one local Taxpayer Advocate. To assist your client, the Taxpayer Advocate Service will need your client's personally identifying information, including a telephone number, information about the previous attempts to solve the problem and which office she contacted, the type and year of tax return(s) involved, and a description of the problem. This service is free and the assigned Advocate will provide guidance on the specific steps your client will need to take and assist your client throughout the process.

If your client has not yet had tax-related issues, but thinks that she may be at risk due to a lost or stolen wallet or purse, questionable credit card or credit report activity, etc, she can have her IRS account marked to be monitored for suspicious activity. To complete this request, your client will need to fill out the attached [IRS Identity Theft Affidavit](#) form, and provide a photocopy of an identity document (Social Security card, passport, driver's license, etc) and a photocopy of her police report indicating that she is an identity theft victim.