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Identity Theft Information for Tax Preparers



Tax preparers play a critical role in assisting clients, both individuals and businesses, who are victims of tax-related identity theft. The IRS is working hard to prevent and detect identity theft as well as reduce the time it takes to resolve these cases.

What is tax-related identity theft?

Tax-related identity theft occurs when someone uses your client's stolen social security number to file a tax return claiming a fraudulent refund. Thieves may also use a stolen EIN from your business client to create false Forms W-2 to support refund fraud schemes.

Warning signs of tax-related identity theft

You may be unaware your client is a victim of identity theft until you attempt to file the tax return and it is rejected. Your client also may receive an IRS notice regarding:

- More than one tax return was filed using your client's SSN,
- Your client has a balance due, refund offset or a collection action taken for a year in which your client did not file a tax return,
- IRS records indicate your client received wages from an unknown employer,
- A business client may receive an IRS letter about an amended tax return, fictitious employees or about a defunct, closed or dormant business.

Did someone file a tax return or W-2 using your client's SSN?

The Federal Trade Commission, lead federal agency on general identity theft issues, has recommended steps identity theft victims should take to protect their credit. See www.identitytheft.gov for general recommendations for your clients.

If your client's SSN has been compromised, whether from a data breach, computer hack or stolen wallet, and they have reason to believe they are at risk for tax-related identity theft, you should take these steps:

- If your client received an IRS notice, respond immediately to the telephone number provided.
- Complete Form 14039, Identity Theft Affidavit. Fax or mail to the IRS according to the instructions.
- To inquire about specific client return information, you must have a power of attorney on file, and you must authenticate your identity with the IRS customer service representative.

What you can do to help prevent identity theft

When providing your clients with file copies of their tax returns, you can redact or mark out the Social Security numbers and bank account information for their protection.

For identity theft victims who have previously been in contact with the IRS and **have not achieved a resolution**, contact us for specialized assistance at 1-800-908-4490.

You also should be aware that your business can become a target for criminals. Follow IRS guidelines for protecting taxpayer information. Online providers must report unauthorized disclosures within one business day.

Resources for tax preparers

- [Publication 5199](#) Tax Preparer Guide to Identity Theft
- [Publication 5027](#) Identity Theft Information for Taxpayers
- [Publication 4600](#) Safeguarding Taxpayer Information
- [Publication 4557](#) Safeguarding Taxpayer Data
- [Publication 1345](#) Handbook for Authorized IRS e-file Providers (Security)

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