



What is tax-related identity theft?

Tax-related identity theft occurs when someone uses your stolen Social Security number (SSN) to file a tax return claiming a fraudulent refund. You may be unaware that this has happened until you e-file your return and discover that a return already has been filed using your SSN. Or the IRS may send you a letter saying it has identified a suspicious return using your SSN.

Preventive Measures

- **File Early:** Filing as early as possible reduces the window of opportunity for criminals to use your information.
- **Identity Protection:** Obtain an Identity Protection PIN (IP PIN). This is a six-digit number assigned by the IRS that prevents anyone else from filing a return using your SSN. (www.irs.gov/IPPIN)
- **Verify Communication:** Remember that the IRS and State tax agencies never initiate contact via email, text, or social media to request personal information.
- **Use Multi-Factor Authentication (MFA):** Ensure your tax preparation software and email accounts are protected by MFA.

Know the Warning Signs

Be alert to possible tax-related identity theft if you are contacted by the IRS about:

- You e-file your return and discover that a return already has been filed using your SSN.
- You received an IRS letter stating that more than one tax return was filed for you.
- You owe additional tax, have a refund offset or have a collection action taken against you for a year you did not file a tax return.
- IRS records indicate you received wages or other income from an employer for whom you did not work.

Reporting Identity Theft

If you receive a notice from the Internal Revenue Service (IRS) or the State of California Franchise Tax Board (FTB) indicating a duplicate return has been filed, or if you suspect your Social Security Number (SSN) has been compromised, take these steps immediately:

- **Federal (IRS):**
 - File a complaint with the FTC (www.identitytheft.gov)
 - File by Mail: If your e-file is rejected, continue to file your federal tax return and pay your federal taxes. You must print and mail your tax return. **Include IRS Form 14039** (Identity Theft Affidavit) with your physical mailing.
 - (<https://www.irs.gov/dmaf/form/f14039>)
 - For further assistance, visit the IRS Identity Theft Central (www.irs.gov/identity-theft-central)
 - If you previously contacted the IRS and didn't get a resolution, you can call for specialized assistance at (800) 908-4490.
- **State (FTB):**
 - If you suspect state-level fraud, contact the **California Franchise Tax Board** at 916-845-7088, Weekdays, 7 AM to 5 PM
 - File by Mail: If your e-file is rejected, continue to file your tax return and pay your taxes. You must print and mail your state tax return. **Include Form FTB 3552**, Identity Theft Affidavit. This allows the FTB to update your account status and monitor for questionable activity. (<https://www.ftb.ca.gov/forms/misc/3552.pdf>)
 - For further assistance, visit the FTB Identity Theft site (<https://www.ftb.ca.gov/help/scams/identity-theft.html>)



Additional Steps to Protect Yourself

- **Report to the FTC:** Use www.IdentityTheft.gov to create a personalized recovery plan.
- **Credit Freeze:** Contact the three major bureaus (Equifax, Experian, and TransUnion) to place a “**fraud alert**” on your credit report. This prevents new accounts from being opened in your name.
 - www.Equifax.com – (800) 525-6285
 - www.Experian.com – (888) 397-3742
 - www.TransUnion.com – (800) 680-7289
- Close any financial or credit accounts opened by identity thieves