



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

MAY 02 2014

Margaret Garikes
Director, Division of Federal Affairs – American Medical Association
25 Massachusetts Avenue N.W., Suite 600
Washington, DC 20001

Dear Ms. Garikes:

I am responding to your phone inquiry of April 24, 2014, regarding physicians and health care providers victimized by tax fraud. I share your urgent concern and assure you that the IRS is committed to facing the challenges in fighting identity theft.

Identity theft starts outside of the tax administration system when someone's personal information is stolen or lost. Identity thieves may then use a taxpayer's identity to fraudulently file a tax return and claim a refund. Identity theft is one of the fastest growing crimes nationwide, and refund fraud caused by identity theft is one of the biggest challenges facing the IRS.

Your concern about tax fraud targeting the medical community has been referred to our Criminal Investigation (CI) function for investigation. Due to disclosure laws, CI is prohibited from sharing any information related to a specific investigation.

To assist victims of identity theft, Publication 4535, *Identity Theft Prevention and Victim Assistance* and the *Taxpayer Guide to Identity Theft* page on IRS.gov are both good resources containing the steps victims need to take when faced with an identity theft situation, whether tax-related or not. Please encourage your members to visit these resources on identity theft.

If your member cannot file a tax return electronically because someone has already filed under their social security number, please instruct them to mail a complete paper tax return along with a completed Form 14039, *Identity Theft Affidavit* and supporting identity verification. Attach the Form 14039, *Identity Theft Affidavit* to the front of the tax return.

If your member cannot file a tax return electronically because someone has already filed under their social security number and your member has already filed a paper tax return

without filing Form 14039, *Identity Theft Affidavit*, please instruct them to complete and mail Form 14039, *Identity Theft Affidavit* with the supporting identity verification documents to the address listed on the form. The Form 14039, *Identity Theft Affidavit* is available on irs.gov.

Thank you for bringing this to my attention. I hope that I have answered your questions. If you have further questions, please contact me at 202-317-4202 or have your staff contact April Lambert, Associate Director, Identity Protection - Analysis, at 214-500-6621.

Sincerely,

A handwritten signature in cursive script, reading "Amy L. Stanton". The signature is written in dark ink and is positioned above the printed name and title.

Amy L. Stanton
Director, Privacy and Information Protection