

Center for Agricultural Law & Taxation

The Scoop

May 3, 2017



Agenda

- Basics of Trump's tax Plan
- Filing Season stats
- Problem with CP 575 EIN Assignment Letter
- Information Reporting Program Advisory Committee
- Rev Proc 2017-30
- IRS Provides Tips on Determining If It's Really The IRS At Your Door
- New Correspondence Audit On Its Way
- Practitioner Priority Service – what numbers to push
- American Health Care Act –overview and the proposed amendments
- Information from the Kaiser Family Foundation
- Arrests in ID Theft Rings
- Federal Trade Commission ID Theft Reporting

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Trump Tax Plan – Key Components

- Reduce the number of tax brackets to three from seven
- Rates of 10 percent, 25 percent and 35 percent
- It would double the standard deduction for married couples to \$24,000
- Keeping deductions for charitable giving and mortgage interest payments
- The administration plans to provide tax relief for families with child care expenses

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Trump Tax Plan – Key Components

- Trim other deductions utilized by wealthier Americans
- Including deductions for state and local tax payments, a change that could alienate support from lawmakers in states such as California and New York with higher state taxes
- Simplifying the tax code and helping middle class Americans
- Eliminate alternative minimum tax, which takes an additional bite out of high-income taxpayers

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Trump Tax Plan – Key Components

- Repeal the estate tax
- Repeal the 3.8 percent tax on investment income
- Corporate top marginal tax rate would fall from 35 percent to 15 percent
- Small businesses that account for their owners' personal incomes would see their top tax rate go from 39.6 percent to the proposed corporate tax rate of 15 percent
- Ensure wealthier Americans could not exploit the change to pay less than intended in taxes

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Trump Tax Plan – Key Components

- A one-time repatriation tax/territorial tax
- Allow companies to bring back money from overseas to the US with a slightly lower, one-time tax
- 2017 Tax Reform for Economic Growth and American Jobs
- One page summary on plan – no details
- Trump's Treasury secretary said, "this plan would seek to simplify the tax code by allowing people to fill out their taxes on a "large postcard"

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Filing Season

- Received 135.6 million returns this year following a late surge of filings the week ending with April 18 deadline
- During the week ending April 21, the IRS received more than 17 million tax returns
- The vast majority, 13.6 million returns, were filed through IRS e-file
- Taxpayers have filed 11.6 million extension forms this filing season, up 0.9 percent compared to the same time last year
- The vast majority of extensions were e-filed, 9.7 million, an increase of 11 percent from the same time last year

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2017 FILING SEASON STATISTICS

Cumulative statistics comparing 04/22/2016 and 04/21/2017

Individual Income Tax Returns:	2016	2017	% Change
Total Returns Received	136,528,000	135,638,000	-0.7
Total Returns Processed	129,456,000	128,789,000	-0.5
E-filing Receipts:			
TOTAL	122,546,000	122,164,000	-0.3
Tax Professionals	70,864,000	70,401,000	-0.7
Self-prepared	51,682,000	51,763,000	0.2
Web Usage:			
Visits to IRS.gov	325,525,568	312,255,666	-4.1
Total Refunds:			
Number	97,079,000	97,104,000	0.0
Amount	\$263.197 Billion	\$268.296 Billion	1.9
Average refund	\$2,711	\$2,763	1.9
Direct Deposit Refunds:			
Number	81,221,000	81,646,000	0.5
Amount	\$234.269 Billion	\$239.410 Billion	2.2
Average refund	\$2,884	\$2,932	1.7

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Notice CP 575

- If you have recently applied for a Federal Identification Number, some of the return due dates are wrong on the assignment notice of the EIN the client will receive
- Due to a change in return due dates for Partnerships and certain Corporations, the CP575 notice may be incorrect for tax periods ending after 12/31/2015
- When you apply for a client or the client brings in the CP 575 please review for accuracy

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IRS INFORMATION
INSTRUCTIONS, REV. PROC. 82-112
(CITIZENSHIP) ON 44999-9323

Date of this notice: 05-16-2014

Employer Identification Number: 84-0000000

From: SS-4

Number of this notice: CP 575 A

For assistance you may call us at 1-800-829-4533

IF YOU WRITE, ATTACH THE FORM AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

You are applying for an Employer Identification Number (EIN). We assigned you EIN 84-0000000. This EIN will identify you. Please keep this notice in your permanent records, even if you have no employees.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as we indicate. Any variation may cause a delay in processing, result in incorrect information in your account, or even mean you do not get needed money from the IRS. If the information is incorrect, you must help in determining your actual accounting period (tax year), see Publication 532, *Accounting Periods and Methods*.

For information on how to classify your business, determine your tax classification, and file your information on the IRS, see Form 990 and a determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2013-01, *Classification of the Accounting Periods for the 2013 Tax Year*, see: www.irs.gov/efile/Classification-Election. See Form 990 and the instructions for additional information.

Important Information:

If you intend to elect to file your return as a small business corporation, an electing small business corporation, or a corporation subject to corporate taxation, the corporation must meet certain tests. All of this information is included in the instructions for Form 990, *Return of a Small Business Corporation*.

Print 1122

03/25/2014

IRS Seeks Applications for Information Reporting Program Advisory Committee

- The Internal Revenue Service is requesting membership nominations for the Information Reporting Program Advisory Committee (IRPAC)
- The committee provides recommendations to the IRS on various tax administration issues
- Members are appointed to three-year terms, but terms are staggered so that approximately one-third of the committee membership changes each year
- Nominations are currently being accepted for up to seven appointments that will begin in January 2018

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IRS Seeks Applications for Information Reporting Program Advisory Committee

- The deadline for submitting applications is May 21, 2017
- Members represent the taxpaying public, tax professional community, small and large businesses, colleges and universities, state tax administrations, banks, insurance companies, foreign financial institutions, and the software and payroll industries
- IRPAC presents a report to the IRS Commissioner at a public meeting each fall that includes recommendations to improve the information reporting program

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IRS Seeks Applications for Information Reporting Program Advisory Committee

- Anyone interested in becoming a member of IRPAC may self-nominate or be nominated by a professional organization
- All nominees must complete an application
- Questions about the nomination process may be sent to publicliaison@irs.gov
- Application:
- <https://www.irs.gov/tax-professionals/information-reporting-program-advisory-committee-irpac-open-season>

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Form 12339-B - Application

Form 12339-B (April 2017)	Department of the Treasury - Internal Revenue Service Information Reporting Program Advisory Committee Membership Application	OMB Number 1545-1791
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Complete this application and return it to the address below no later than **Close of Business on May 21, 2017**.
You may also e-mail your application to: PublicLiaison@irs.gov

Internal Revenue Service
National Public Liaison
CL, NPL - Room 7559 B1
Attn: IRPAC Program Manager
1111 Constitution Avenue, N.W.
Washington, DC 20224

PART I - Applicant Information (Some of the information requested in Part I is required to perform an FBI background check)

Name (Maiden name or other name(s) used) (Date(s) names were used)

Home street address Home telephone number

City State ZIP Code

Date of birth (mm-dd-yyyy) City of birth State of birth

Business name

Business address Job title

City State ZIP Code

Business telephone number Business FAX number Email address

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Form 13775 Tax Check Waiver

Form 13775 (January 2015)	Department of the Treasury - Internal Revenue Service Tax Check Waiver	OMB Number 1545-1791
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The purpose of this form is to permit the Internal Revenue Service (IRS) to release information about the applicant which would otherwise be confidential. This information will be used in connection with my application for appointment to membership in one of the IRS Advisory Committee/Councils. This waiver is made pursuant to 26 U.S.C. 6103(c).

Name of applicant Name of the IRS Advisory Committee/Council for which you are applying or continuing in membership

Internal IRS USE ONLY: Completed by the IRS Advisory Committee/Council Program Manager
Name and title of the authorized official

You are required to answer all the following questions.

1. Have you failed to timely file a Federal income tax return by the required due date (determined with regard to any extension(s) of time for filing) for any of the last three years for which filing of a return was required? NOTE: If the filing date (without regard to extensions) and normal processing period for the most recent year's return has not yet elapsed on the date IRS receives this waiver, and IRS records do not indicate a return for the most recent year, the "last three years" will mean the three years preceding the year for which returns are currently being filed and processed.	Check Only One Box <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Have you failed to pay any tax, penalty, or interest liability during the current or last three calendar years within ten (10) days of the date on which the IRS gave notice of the amount due and requested payment?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Are you now or have you ever been under investigation for a misdemeanor or criminal offenses?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Have any civil penalties for fraud been assessed against you during the current or last three calendar years?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Comments: (If you answered "Yes" to question 1, 2, 3, or 4, provide your explanation below. You may also use this space to address any other tax compliance issue you believe is pertinent to this application.)

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Rev Proc 2017-30

- IRS issues updated list of automatic accounting changes
- Under § 446(e), taxpayers must obtain IRS's consent before changing a method of accounting for federal income tax purposes
- In most cases, a taxpayer that wishes to change its method of accounting must apply and secure the prior consent of IRS
- For some accounting method changes, IRS provides an automatic procedure for obtaining its consent to the change
- Automatic consent procedures are only available for certain kinds of changes
- In general, a taxpayer uses Form 3115 (Application for Change in Accounting Method) for an accounting method change

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Form 3115 – Significant Changes

- The procedures relating to partial dispositions of tangible depreciable assets to which an IRS adjustment pertains are modified to provide that they do not apply to any partial disposition election specified in Reg. § 1.168(i)-8(d)(2)(i) that is not made pursuant to Reg. § 1.168(i)-8(d)(2)(iii)
- The procedures relating to start-up expenditures are modified to include a change in the amortization period of a start-up expenditure to 180 months
- The procedures relating to changes for tangible property are modified to provide that they do not apply to amounts paid or incurred for repair and maintenance costs that the taxpayer is changing from capitalizing to deducting and for which the taxpayer has received a payment for specified energy property in lieu of tax credits

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Form 3115 – Significant Changes

- The procedures relating to impermissible methods of identification and valuation of inventory are modified to clarify that:
 - (i) a taxpayer can make a change under those procedures if the taxpayer is changing from an impermissible method of identifying or valuing inventories under § 471, and/or an impermissible method described in Reg. § 1.471-2(f)(1) through Reg. § 1.471-2(f)(5)
 - (ii) a taxpayer cannot make a change under those procedures to allocate costs to inventory under § 471 or § 263; and
 - (iii) a taxpayer cannot make a change under those procedures if the taxpayer is "currently deducting inventories"

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Form 3115 – Significant Changes

- The procedures relating to permissible methods of identification and valuation of inventory are modified to clarify that a taxpayer cannot make a change under those procedures to allocate costs to inventory under § 471 or § 263A
- The procedures relating to a taxpayer changing its method of accounting from the mark-to-market method of accounting described in § 475 to a realization method of accounting are modified to clarify that a change under those procedures is not limited to a change required by § 475

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IRS Provides Tips on Determining If It's Really The IRS At Your Door

- The Internal Revenue Service has created a special new page on IRS.gov to help taxpayers determine if a person visiting their home or place of business claiming to be from the IRS is legitimate or an imposter
- IRS employees do make official, sometimes unannounced, visits to taxpayers as part of their routine casework

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Visits typically fall into three categories:

- IRS revenue officers will sometimes make unannounced visits to a taxpayer's home or place of business to discuss taxes owed or tax returns due
 - Revenue officers are IRS civil enforcement employees whose role involves education, investigation, and when necessary, appropriate enforcement
- IRS revenue agents will sometimes visit a taxpayer who is being audited
 - That taxpayer would have first been notified by mail about the audit and set an agreed-upon appointment time with the revenue agent
 - Also, after mailing an initial appointment letter to a taxpayer, an auditor may call to confirm and discuss items pertaining to the scheduled audit appointment

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Final Category

- IRS criminal investigators may visit a taxpayer's home or place of business unannounced while conducting an investigation
- However, these are federal law enforcement agents, and they will not demand any sort of payment
- Criminal investigators also carry law enforcement credentials, including a badge
- If an IRS representative visits the taxpayer, he or she will always provide two forms of official credentials called a pocket commission and a HSPD-12 card
- HSPD-12 is a government-wide standard for secure and reliable forms of identification for Federal employees and contractors
- Taxpayers have the right to see these credentials
- <https://www.irs.gov/uac/newsroom/how-to-know-it-s-really-the-irs-calling-or-knocking-on-your-door>

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Personal Identity Verification (PIV) Credential

Protecting and keeping government assets secure such as facilities, computers, or information systems, are a fundamental responsibility of government employees. To ensure consistent implementation across the federal government, Homeland Security Presidential Directive 12 (HSPD-12) was enacted. HSPD-12 provides for a new standardized federal identity credential that is designed to enhance security, reduce identity fraud, and protect the personal privacy of those issued government identification.

The GSA HSPD-12 Managed Service Office (MSO) established the USAccess program as an efficient way for Federal agencies to issue common HSPD-12 approved credentials to their employees and contractors. You will receive a USAccess credential if your agency has elected to participate in the USAccess Program. The PIV credential may be referred to as a different name within your agency because some agencies have opted to re-brand their program and credential. Different names include but are not limited to LincPass, Smart Card, and CAC card.



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New Correspondence Audit On Its Way

- The Taxpayer Digital Communication Secure Messaging pilot program has started with SB/SE Schedule A examinations
- It will test the use of secure messaging to replace paper and phone correspondence between taxpayers and tax examiners beginning with Schedule A correspondence examinations and expanding to other issues going forward
- The pilot is being conducted out of the Philadelphia Correspondence Examination Operation
- This Secure Messaging pilot program is by invitation only
- Taxpayers and their POAs can participate only if the client receives a marketing insert saying they are eligible
- Details to participate will be found in the invitation

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Practitioner Priority Service

- For general tax law questions, including filing a return or tax rules and regulations, press or say 1
- For questions about individual accounts that are not in collection or examination status, press or say 2
- For questions about business accounts that are not in collection or examination status, press or say 3
- If your client's account is in Automated Collection System status, ACS, press or say 4
- For questions about an Automated Under-Reporter Notice, AUR, that your client received, press or say 5
- If your client's account is under Correspondence Examination, press or say 6
- To hear these options again, press or say 9

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American Health Care Act – In a Nutshell

- Dismantles the Obamacare
- Eliminates the individual and employer mandate penalties
- Prohibits health insurers from denying coverage or charging more money to patients based on pre-existing conditions
- Helps young adults access health insurance and stabilize the marketplace by allowing dependents to continue staying on their parents' plan until they are 26
- Establishes a Patient and State Stability Fund
- Modernizes and strengthens Medicaid
- Empowers individuals and families to spend their health care dollars the way they want and need
- Enhancing and expanding Health Savings Accounts (HSAs)
- Helps Americans access affordable, quality health care by providing a monthly tax credit—between \$2,000 and \$14,000 a year—for low- and middle-income individuals and families who don't receive insurance through work or a government program

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American Health Care Act




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American Health Care Act –
Original Bill including the MacArthur
Amendments



American Health Care Act

- Repeal virtually all of the Affordable Care Act (ACA, or Obamacare) including the following tax provisions:
 - The individual mandate making the penalty amounts zero, effective for months beginning after Dec. 31, 2015
 - The employer mandate reducing the penalty amounts to zero, effective for months beginning after Dec. 31, 2015

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American Health Care Act

- The premium tax credit/ cost sharing subsidies would be repealed for coverage months that begin after Dec. 31, 2019
- Modify the premium tax credit for 2018-2019
 - (i) removing the repayment limits for excess advance payments effective for tax years beginning after Dec. 31, 2017
 - (ii) modifying the definition of a "qualified health plan" to include "catastrophic-only" plans and certain plans not offered through an Exchange
 - (iii) modifying the applicable percentage tables which determine a taxpayer's eligibility for the premium tax credit
 - (iv) replace to subsidies with tax credits

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American Health Care Act

- Retain private market rules
 - Pre-existing condition retained
 - Prohibit discriminatory premiums
 - Dependent coverage to age 26
 - Annual enrollment periods
 - More power granted to states
 - Late enrollment penalty on individuals who do not stay covered
 - Encourage and raise limits on Health Savings Accounts

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American Health Care Act

- Increased contribution limits for:
- HSA effective for tax years beginning after Dec. 31, 2017
 - Currently \$2,250 as adjusted for inflation (\$3,400 for 2017) for self-only coverage and \$4,500 as adjusted for inflation (\$6,750 for 2017) for family coverage
 - Under AHCA, they would be at least \$6,650 for self-only and \$13,100 for family coverage beginning in 2018 – could be adjusted for inflation by then

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American Health Care Act

- Catch-up contributions by both spouses
 - Amend the code to allow both spouses to make “catch-up contributions” to the same HSA, effective for tax years beginning after Dec. 31, 2017
- Pre-HSA medical expenses
 - Amend to provide a special rule under which, if an HSA is established within 60 days of the date that certain medical expenses are incurred, it would be treated as having been in place for purposes of determining if the expense is a “qualifying medical expense”
 - Effective for coverage beginning after Dec. 31, 2017

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American Health Care Act

- State option to require work as a condition of certain Medicaid recipient
- Additional creation of high risk pools

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American Health Care Act

- The 3.8% net investment income tax (NIIT) effective for tax years beginning after Dec. 31, 2017 - repeal
- The 0.9% additional Medicare tax after, and tax years beginning after, Dec. 31, 2017 - repeal
- The higher floor for medical expense deductions repeal and replace with the 7.5% floor
- Extend the relief which delayed the 10% floor if the taxpayer or the taxpayer's spouse is 65 before the end of the tax year, to apply to tax years beginning after Dec. 31, 2016

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American Health Care Act

- The small employer health insurance credit effective for amounts paid or incurred in tax years after Dec. 31, 2019
 - For tax years beginning after Dec. 31, 2017 and up to the credit's repeal, the credit would not be available with respect to a qualified health plan that provides coverage relating to elective abortions
- The limitation on health Flexible Spending Account (FSA) contributions, for tax years beginning after Dec. 31, 2017

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American Health Care Act

- Repeal the “Cadillac” tax on high cost employer-sponsored health plans would not apply to any tax period beginning after Dec. 31, 2019 and before Jan. 1, 2025.
 - The Cadillac tax is currently scheduled to go into effect for tax years beginning after Dec. 31, 2019
 - The AHCA doesn’t repeal it, but instead further delays its effective date

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American Health Care Act

- The exclusion from “qualified medical expenses” of over-the-counter medications for purposes of Health Savings Accounts, Archer Medical Savings Accounts, Health Flexible Spending Arrangements (Health FSAs) and Health Reimbursement Arrangements effective for amounts paid, and expenses incurred, with respect to tax years beginning after Dec. 31, 2017

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American Health Care Act

- The ACA’s increase to the additional tax on HSAs and Archer MSAs for distributions not used for qualified medical expenses, effective for distributions made after Dec. 31, 2017
- The percentages would be reduced from 20% to 10% and 15%, respectively
- The 10% tanning tax effective for services performed after Dec. 31, 2017

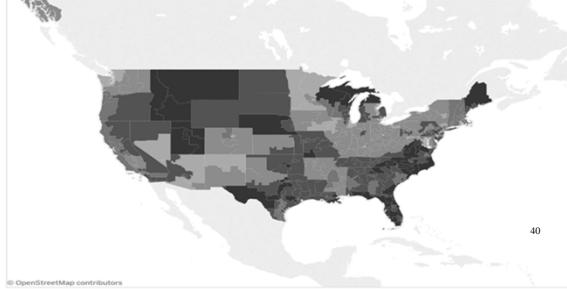
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Kaiser Family Foundation

Number of People Enrolled in ACA Marketplaces in 2016, by Congressional District

Number of People Enrolled in Affordable Care Act Marketplaces in 2016, by Congressional District



Kaiser Family Foundation

Enrollees by Congressional District and Representative Party Affiliation

- R Representative / <20,000 enrollees
- R Representative / 20,000-30,000 enrollees
- R Representative / >30,000 enrollees
- D Representative / <20,000 enrollees
- D Representative / 20,000-30,000 enrollees
- D Representative / >30,000 enrollees

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Kaiser Family Foundation

- As of January 2017, 32 states including the District of Columbia implemented the ACA Medicaid expansion to adults
- This expansion extended Medicaid eligibility to many adults who were previously excluded from Medicaid
- In 2015, about 14 million Medicaid enrollees were adults in the expansion group
- This group includes those who were made newly eligible by the ACA Medicaid expansion as well as a smaller group of enrollees who were eligible for Medicaid through pre-ACA eligibility pathways
- The expansion group accounts for 18% of all Medicaid enrollees
- Since 2015, this number has likely grown as enrollment has continued to increase and additional states have expanded, including Louisiana and Montana

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High Risk Pools

Medicare eligible – Finally, nearly two-thirds of state high-risk pools offered coverage to Medicare-eligible residents who needed supplemental coverage.

Figure 2
Traditional State High-Risk Pools, Pre-ACA



Figure 2: Traditional State High-Risk Pools, Pre-ACA

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Kaiser Family Foundation – High Risk Pools

- Nearly four decades of experience with high-risk pools suggests they have the potential to provide health coverage to a substantial number of people with pre-existing conditions
- State high-risk pools that existed prior to passage of the ACA covered over 200,000 people at their peak, and the temporary Pre-existing Condition Insurance Program (PCIP) pool created as part of the ACA covered over 100,000 individuals
- These high-risk pools likely covered just a fraction of the number of people with pre-existing conditions who lacked insurance, due in part to design features that limited enrollment

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Kaiser Family Foundation – High Risk Pools

- PCIP had fewer barriers to enrollment – charging standard premiums with no pre-existing condition exclusions – but it did restrict signups to people who had been uninsured for a least six months
- Even with these limitations, the government subsidies required to cover losses in these high-risk pools were substantial – over \$1 billion per year in the state pools and about \$2 billion in the final year of PCIP
- A high-risk pool with minimal barriers to enrollment could cost substantially more

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Arrests Made in IRS Phone Scam

- On April 8, 2017, police in Mumbai India arrested 24-year-old Sagar 'Shaggy' Thakker, who is alleged to be the mastermind behind Mumbai call centers that scammed millions from U.S. taxpayers
- Charges included conspiracy to commit identity theft, impersonation of an officer of the United States, wire fraud, and money laundering
- A Mumbai newspaper reported that Thakkar's call centers were also involved with banking, pharmacy, grant, and other scams
- Thakkar is alleged to have personally made over \$155,000 a day, or over \$1 million per week during the peak of the scam
- The Department of Justice, the IRS, and the Department of Homeland Security has also announced the arrest of 20 individuals in the United States in connection with these phone scams
- The U.S. said that it would be seeking extradition of individuals from India involved with the phone scams

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Additional Arrests Announced

- J. Russell George, Treasury Inspector General for Tax Administration (TIGTA), announced the arrests of eight individuals based upon indictments that charged eleven individuals who were allegedly involved in schemes to impersonate Internal Revenue Service (IRS) agents in order to obtain money from victims by falsely representing that the victims owed back taxes or other fees
- Two of the eleven individuals were charged in an indictment for their fraudulent conduct last year
- Agents representing TIGTA and the Social Security Administration Office of the Inspector General (SSAOIG) arrested eight suspects in Miami, FL on April 25, 2017, for conspiracy to commit wire fraud
- According to the court documents, the suspects are responsible for almost \$8.8 million in schemes that defrauded more than 7,000 victims

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Additional Arrests Announced

- Over the past three years, this scam has resulted in reported taxpayer losses of more than \$55 million," the Inspector General said

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Additional Arrests Announced

- The eight individuals arrested are: Yosvany Padilla, Elio Carballo Cruz, Esequiel Bravo Diaz, Ricardo Fontanella Caballero, Alejandro Valdes, Angel Chapotin Carrillo, Alfredo Echevarria Rios, and Joel Leon Pando
- The criminal indictments were filed with the following courts: the U.S. District Court for the Eastern District of Arkansas on April 4, 2017; and on April 19, 2017, in the U.S. District Court for the Northern District of Mississippi (Joel Leon Pando)
- Two other individuals, Dennis Delgado Caballero and Jeniffer Valerino Nunez, were previously arrested in May of 2016 based upon Criminal Complaints that were filed in the Eastern District of Arkansas
- One suspect, Lazaro Hernandez Fleitas, remains at large

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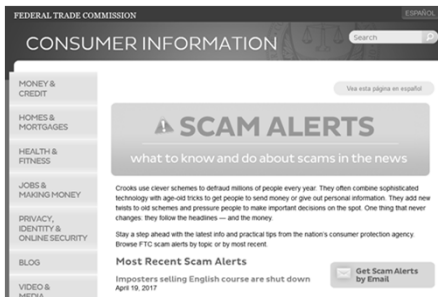
Federal Trade Commission – www.ftc.gov – ID Theft



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Federal Trade Commission – www.ftc.gov – ID Theft



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**Federal Trade Commission –
www.ftc.gov – ID Theft**

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Federal Trade Commission –
www.ftc.gov – ID Theft

Federal Trade Commission – www.ftc.gov – ID Theft



FEDERAL TRADE COMMISSION
IdentityTheft.gov

CHAT WITH OUR SUPPORT TEAM
(mon-fri, 9am - 8pm ET)

1
Thrift Details

2
Your Information

3
Subject Information

4
Additional Information

5
Personal Statement

6
Review Your Complaint

Fill in what you know. If you don't know, leave it blank.

Tax Fraud

When did you find out that someone was using your information to file taxes?

Month Year


Have you submitted IRS form 14039 Identity Theft Affidavit?

☒ No, not yet
☐ Yes

[illegible]

Federal Trade Commission – www.ftc.gov – ID Theft

Federal Trade Commission – www.ftc.gov – ID Theft



FEDERAL TRADE COMMISSION

IdentityTheft.gov

U.S. DEPT. OF JUSTICE

CHAT WITH OUR SUPPORT TEAM
Monday - Friday, 9am - 6pm

1 Track Details

2 Your Information

3 Suspect Information

4 Additional Information

5 Personal Statements

6 Review Your Complaint

Fill in what you know. If you don't know, leave it blank.

Please provide your personal information below if you are filing on behalf of someone else; you will also be able to enter their information after you.

Your Information

First name:

Country:

Primary phone number:

Secondary phone number:

Middle name:

UNITED STATES

Select

Last name:

Federal Trade Commission – www.ftc.gov – ID Theft

Federal Trade Commission – www.ftc.gov – ID Theft

Secondary phone number:

Email address:

Please confirm email address:

Who are you filing this complaint for?

- ☒ myself
- ☐ a minor who can't complete the form
- ☐ an adult who can't complete the form

Date of Birth Information

Year: Month: Day:

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Federal Trade Commission – www.ftc.gov – ID Theft

Data Breach History

Was your personal information exposed in a data breach? If so, you might have access to free insurance or credit services.

- ☒ No
☐ Yes
☐ I don't know

Debt Collectors

Has a debt collector contacted you about an account that isn't yours?

- ☒ No
☐ Yes

[Previous](#)

[Continue](#)

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Federal Trade Commission – www.ftc.gov – ID Theft



[Log In](#)
Lost or didn't ask submitter? Use search, help, or feedback.

- 1 Theft Details 2 Your Information 3 Support Information 4 Additional Information 5 Personal Statement 6 Review Your Complaint

Tell us what happened in your own words.

Submit a personal statement that will be included in your Identity Theft Report. Please don't include account numbers, your Social Security number, or other sensitive data.

Personal Statement

You have 9000 characters remaining.

[Previous](#)

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Federal Trade Commission – www.ftc.gov – ID Theft



FTC Report Number:
(to be generated)

I am a victim of identity theft. This is my official statement about the crime.

Contact Information

Windy Lee Matthe
2812 SE 34th Street
Watson, IA 50320

515-555-5555
kmatthe@mcnisi.com

Tax Fraud

Date that I discovered it

1/1/2017

Under penalty of perjury, I swear to the best of my knowledge this information is true and correct.

I understand that knowingly making any false statements to the government may violate federal, state, or local criminal statutes, and may result in a fine, imprisonment, or both.

Windy Lee Matthe

Date

Use this form to prove to businesses and credit bureaus that you have submitted an identity theft report to law enforcement. Some businesses might request that you also file a report with your local police.

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Center for Agricultural Law & Taxation

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