

Department
of the
Treasury

| Transmittal Number | Date of Issue
| 13-11 | 11/04/2013

| Originating Office | Form Number
| OS:PIP:ITIM | 4310C

IDRS
CORRESPONDEX
Internal
Revenue
Service

Title: IRS Identified ID Theft Post-Adjustment Letter

Number of Copies | Distribution to: | Former Letter
Original | 1 to T/P | 4310C (Rev. 02-13)

OMB Clearance Number | Expires |
- | - | IMF/BMF

Letters Considered in Revision:

Dear []

A Someone may have attempted to impersonate you by using your name and
A social security number (SSN) to file a tax return. We received more
A than one tax return with your personal information for the [] tax
A year. If someone filed a federal tax return with your personal
A information without your consent, you may be a victim of identity
A theft.

A
A Generally, identity theft occurs when someone uses your name or other
A identifying information for personal gain. One example is filing a tax
A return to get someone else's tax refund. The enclosed Publication
A 4535, Identity Theft Prevention and Victim Assistance, has
A information you may find helpful.

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B
C []
C

HOW WE PROTECT YOUR TAX ACCOUNT

We adjusted your tax account to show the correct return information or
removed the incorrect return from your account. You don't need to

submit anything to us at this time. You should continue to file all federal tax returns as you normally would. If we have any issues with processing your returns, we'll contact you. However, we won't use email to initiate contact with you or request personal information.

We also placed an identity theft indicator on your tax account to flag any tax return submitted with your SSN. We'll review those returns to ensure someone else isn't using your SSN to file a tax return. If someone uses your identity to file a tax return, disclosure laws prohibit us from revealing information about that individual, but we will notify you of the incident.

HOW TO PROTECT YOUR IDENTITY

We identified a potential misuse of your identity for tax purposes, but we suggest you take the following actions:

- Contact your local Social Security Administration office to ensure your records are accurate.
- Monitor your financial accounts for any unusual or suspicious activity.
- Notify your financial institutions.
- Verify the information on your credit report.
- Report incidents of identity theft to your local law enforcement agency and the Federal Trade Commission (FTC).

You can get additional information on identity theft by contacting the FTC's Identity Theft hotline at 1-877-438-4338 or by visiting their website at www.ftc.gov/idtheft.

HOW TO REPORT SUSPICIOUS ACTIVITY

If you notice any suspicious or unusual activity on any of your financial accounts, report it immediately by doing the following:

- 1) Notify your financial institutions.
- 2) Contact the fraud department of one of the three major credit bureaus:

Equifax	Experian	TransUnion
800-525-6285	888-397-3742	800-680-7289
www.equifax.com	www.experian.com	www.transunion.com

- 3) Report any fraudulent activity to your local police or sheriff's department. Make sure:

- The police report lists the accounts with the suspicious activity
- You get a copy of the police report, which is called an "identity theft report" (you are entitled to a copy under the Fair Credit Reporting Act).
- You keep the phone number of your investigator and give it to creditors and others who require verification that you were a victim of identity theft. Credit card companies and banks may require you to show the report to verify you were a victim of identity theft.

4) File a complaint with the Federal Trade Commission (FTC) in one of the following ways:

- Call FTC's Identity Theft Hotline at 1-877-438-4338
- Go to the FTC website at www.ftc.gov/idtheft
- Write to: Identity Theft Clearinghouse
Federal Trade Commission
600 Pennsylvania Avenue NW
Washington, DC 20580

WHERE TO FIND ADDITIONAL ASSISTANCE

If you have a federal tax account problem, including identity theft, and you haven't been able to resolve it through normal channels, you can contact the Taxpayer Advocate Service (TAS). TAS is an independent organization within the IRS whose employees assist taxpayers who are:

- Experiencing economic harm
- Seeking help in resolving tax problems they can't resolve through normal channels
- Dealing with an IRS system or procedure that isn't working as it should

If you believe you are eligible for TAS assistance, call 1-877-777-4778, or for individuals who are deaf, hard of hearing, or have a speech disability, call TTY/TDD 1-800-829-4059. For more information, go to www.irs.gov/advocate or refer to Publication 1546, Taxpayer Advocate Service - Your Voice at the IRS.

You also may be eligible for assistance from a Low Income Taxpayer Clinic (LITC). LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide taxpayer education and outreach for taxpayers who speak English as a second language. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinic in your area. You can also visit the LITC page on www.taxpayeradvocate.irs.gov.

You can get any publication mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting www.irs.gov.

We consider identity theft a serious issue, and we are committed to assisting the taxpayers it affects.

If you have questions about this letter, contact the IRS Identity Protection Specialized Unit at 1-800-908-4490.

Sincerely yours,

Enclosure:
Publication 4535

Letter 4310C (Rev. 09-2013)

Sample