

Tax Return Fraud

How does it typically happen?

1 Identity Thief



1a
Thief steals taxpayer's identity

2 Tax ID Theft Victim



2a
Victim files tax return after fraudulent return is filed

1b
Thief files tax return using victim's identity before victim files

2b
IRS views it as a duplicate return because SSN* was already used



1c
IRS** sends fraudulent tax refund to thief

2c
Victim sends identity theft affidavit & proof of identity to IRS



2d
Victim waits as any refund due will be delayed



**Internal Revenue Service

*Social Security number