



AUSTIN TX 73301-0025

In reply refer to: XXXXXXXXXX  
May 08, 2014 LTR 239C 0  
XXX-XX-XXXX 201312 30

XXXXXXXXXX  
BODC: XX

FIRST M & FIRST M LAST  
STREET ADDRESS  
PORTLAND ME 04182-3641



XXXXXXXX Taxpayer identification number: XXX-XX-XXXX  
Tax periods: Dec. 31, 2013

Form: 1040

Dear Taxpayer:

**WHY WE'RE SENDING YOU THIS LETTER**

Another individual filed a tax return for the tax year shown above using your SSN. We ensured that your tax records accurately reflect your information. Disclosure laws prevent us from providing any information about the other individual who used your SSN.

You may be a victim of identity theft. Generally, identity theft occurs when someone uses your name or other identifying information for their personal gain; for instance, filing a tax return to receive a tax refund. The enclosed Publication 4535, Identity Theft Prevention and Victim Assistance provides more information.

We verified your claim of identity theft and placed an identity theft indicator on your tax account to monitor activity and prevent future fraud.

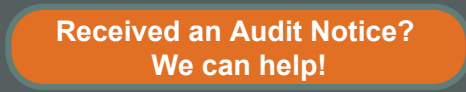
An identity theft indicator on your account will notify us any time we receive a tax return with your SSN. We will review those returned for the possibility that someone else may be using your SSN to file tax returns. Disclosure laws prohibit us from providing information about any individual who uses your SSN.

Thank you for the information you provided to us on Mar. 31, 2014. We reviewed and considered your information.

**WHAT YOU SHOULD DO NOW**

You should continue to use SSN XXX-XX-XXXX. If we previously sent you a letter asking you to use a temporary number for tax purposes, please disregard those instructions.

You should contact your local Social Security Administration office to ensure your records are accurate.



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You should monitor your financial accounts. If you find any unusual or suspicious activity, you should contact your financial institutions and verify the information on your credit report. Report incidents of identity theft to your local law enforcement agency and the Federal Trade Commission.

Because there was an error in the amount of estimated tax credits you claimed for that year, we had to adjust your overpayment as follows: Overpayment shown on return \$8,552.00; Estimated tax credits shown on return \$20,375.00; Estimated tax credits shown on our records \$16,30.00; Decrease in overpayment \$4,075.00.

#### HOW TO CONTACT US

If you have questions, you can call us toll free at 1-800-829-0922.

If you prefer, you can write to us at the address at the top of the first page of this letter.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. TAS helps taxpayers whose problems with the IRS are causing financial difficulties; who have tried but have not been able to resolve their problems with the IRS; and those who believe an IRS system or procedure is not 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](http://www.irs.gov/advocate).

When you write or send us information, include this letter and provide in the spaces below your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

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Sincerely yours,

XXXXXX

IRS Contact Name  
Operations Mgr., Accts Management 2

Enclosure(s):  
Copy of this Letter  
Publication 4535