

Complete this form if you think you are a victim of identity theft which may impact your Arizona tax return.

Section A Check the following boxes in this section that apply to the specific situation you are reporting (Required for all filers)

- 1. I am submitting this Form 439 for myself
- 2. I am submitting this Form 439 on behalf of another person (must complete Section F on reverse side of this form)

Section B Reason For Filing This Form (Required)

Check only **ONE** of the following boxes that apply to the person listed in **Section C** below.

- 1. I am a victim of identity theft and Arizona **tax records are affected**
- 2. I am a victim of identity theft , or an event has affected/compromised my personal information placing me at risk to be a future victim of identity theft and Arizona tax records are not yet affected.

Please provide an explanation of the identity theft issue, how you became aware of it and provide relevant dates.

Section C Name and Contact Information of Identity Theft Victim or Potential Victim (Required)			
Taxpayer's Last Name	First Name	Middle Initial	Taxpayer's Social Security Number
Current Mailing Address (If deceased provide last known address)			Tax Year Affected
City		State	ZIP Code
Telephone Number	Best Time to Call	Language in which you would like to be contacted	

Section D

Submit this completed form and a **clear and legible** photocopy of **at least one of the following** documents to verify the identity of the person listed in **Section C** above. **If necessary, enlarge photocopies so all information is clearly visible.** Check the box next to the document(s) you are submitting:

- Driver License
- Social Security Card
- Passport
- Other government issued ID

Section E Penalty of Perjury Statement and Signature (Required)

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the information entered on this Form is true, correct, complete, and made in good faith.

Signature of taxpayer, representative, conservator, parent or guardian	Date Signed
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Taxpayer Name (as shown on page 1)	Taxpayer Social Security Number
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Section F **Representative, conservator, parent or guardian information** *(Required if completing this Form on someone else's behalf)*
Check only **ONE** of the following five boxes next to the reason you are submitting this form

- 1. **The taxpayer is deceased and I am the surviving spouse.** *(No attachments are required, including death certificate)*
- 2. **The taxpayer is deceased and I am the court-appointed or certified personal representative.**
 - Attach a copy of the court certificate showing your appointment.
- 3. **The taxpayer is deceased and a court-appointed or certified personal representative has not been appointed.**
 - Indicate your relationship to decedent: _____
 - Attach copy of death certificate or formal notification from a government office informing next of kin of the decedent's death.

- 4. **The taxpayer is unable to complete this form and I am the appointed conservator or have General Disclosure/Representation authorization per Form 285.**
 - Attach a copy of documentation showing your appointment as conservator or your Form 285.

- 5. **The victim or potential victim is a minor.**
By checking this box and signing below you are indicating that you are an authorized representative, as parent, guardian or legal guardian, to file a legal document on the child's behalf.

Indicate your relationship to minor:

- Parent/Legal Guardian
- Fiduciary Relationship per IRS Form 56
- Power of Attorney
- Other: _____

Representative's Last Name	First Name	Middle Initial	Representative's ID Number
Representative's Mailing Address			
City		State	ZIP Code
Telephone Number			

Instructions for Submitting this Form

Choose one method of submitting this form either by Mail or by FAX, not both. Please provide clear and readable photocopies.

<p>Submitting by Mail</p> <p>If you are submitting this Form in response to a notice or letter received from the Arizona Department of Revenue, return this form and documentation with a copy of the notice or letter to the address contained in the notice or letter.</p> <p>Otherwise mail this form to:</p> <p>Arizona Department of Revenue P.O. Box 29086 Phoenix, AZ 85038-9086 Attn: Identity Theft Call Center</p>	<p>Submitting by FAX</p> <p>If you are submitting this Form in response to a notice or letter received from the Arizona Department of Revenue, return this form and documentation with a copy of the notice or letter to the fax number contained in the notice or letter.</p> <p>Otherwise, fax this form to:</p> <p>Arizona Department of Revenue Attn: Identity Theft Call Center Fax: (602) 716-7988</p>
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