

LADDER UP

Steps to Help Resolve a False Claim of a Taxpayer as a Dependent

If you have a client who believes that they have been falsely claimed as a dependent on someone's tax return, there is action that can be taken. This is a lengthy process but resolution is possible. Please see the steps outlined below from Ladder Up's Tax Clinic.

[Note: For someone to rightfully claim an individual as a dependent, they must provide half of the costs of that person's support, food, shelter, etc.]

- 1) Have your client print, sign, and file a tax return by mail. (They will not be able to file a tax return online or via e-file as their Social Security number has appeared on the tax return on which they were claimed as a dependent.) If your client needs assistance in filing their tax return, contact a local VITA program such as [Ladder Up](#). To find other VITA providers in your region, visit <https://irs.treasury.gov/freetaxprep/> and enter your ZIP code.
 - a. IMPORTANT NOTE: Advise your client to be careful **not** to check the box on Form 1040 that says they can be claimed as a dependent by another taxpayer. This box appears under the section of the return that contains the taxpayer's name and address. This checkbox must be left blank.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2020** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial Last name Your social security number
If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 You Spouse

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
Foreign country name Foreign province/state/county Foreign postal code

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1956 Are blind Spouse: Was born before January 2, 1956 Is blind

- 2) Your client should then wait for the IRS to respond. The notice the client receives may say the IRS has frozen their refund or is examining (auditing) their return, or it may say that it needs more time to process the return. The letter may also request that the taxpayer send additional information.
 - a. IMPORTANT NOTE: If the notice from the IRS suggests that the client submit an Identity Theft Affidavit, the client should NOT DO SO AT THIS TIME! This problem is not identity theft, and submitting an Identity Theft Affidavit will only make the problem more difficult to resolve. Submitting an Identity Theft Affidavit will prevent the Tax Clinic from being able to help the client with the problem.
- 3) When your client receives the IRS correspondence, they should contact Ladder Up's Tax Clinic at 312-409-1555, option 3, or sramirez@goladderup.org. The client should leave a message asking the Tax Clinic for assistance with their situation.

If you have any questions, please contact Ladder Up's Tax Clinic at 312-409-1555, option 3, or sramirez@goladderup.org.