Identity Theft:

If you haven't received a notification letter yet, you can still report the fraud.

To report a fraudulent claim, we suggest sending an email with the information detailed below (along with copies of your driver’s license and the notification letter):

Washington State
Email  esdfraud@esd.wa.gov
Information to include in your email:
•    Full Name:
•    Last 4 numbers of your Social Security number:
•    Address:
•    A copy of your driver’s license:
•    Brief description :  Based on receipt of attached letter, I believe someone has used my name and information to make a fraudulent claim.
•    Permission:  You have my permission to take any action to deny and cancel any claim made under my name.

Also:  <https://spdblotter.seattle.gov/2020/05/08/criminals-exploiting-covid-19-to-commit-unemployment-fraud/> - this has links to the other places you will need to file with, including the IRS.

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