

IRS Identity Protection PIN Program

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A. Introduction

1. The Internal Revenue Service is expanding the Identity Protection PIN Opt-In Program to all taxpayers who can verify their identities.
2. An Identity Protection PIN (IP PIN) is a six-digit number that prevents someone else from filing a tax return using your Social Security number or Individual Taxpayer Identification Number. The IP PIN is known only to you and the IRS. It helps the IRS verify your identity when you file your electronic or paper tax return. Even though you may not have a filing requirement, an IP PIN still protects your account.
3. If you are a confirmed victim of tax-related identity theft and the IRS has resolved your tax account issues, the IRS will mail you a CP01A Notice with your new IP PIN each year.
4. If you do not already have an IP PIN, you may get an IP PIN as a proactive step to protect yourself from tax-related identity theft.
5. If you want to request an IP PIN, please note:
 - a. You must pass a rigorous identity verification process. Spouses and dependents are eligible for an IP PIN if they can pass the identity verification process.

B. How to get an IP PIN

1. The fastest way to receive an IP PIN is by using the online Get an IP PIN tool. If you wish to get an IP PIN and you do not already have an account on IRS.gov, you must register to validate your identity. The IP PIN tool is generally available starting in mid-January through mid-November.
 - a. Your IP PIN will appear on the screen after your identity has been verified.
2. If you want an IP PIN but can not successfully validate your identity through the Get an IP PIN tool, there are alternatives. Please note using an alternative method to the online tool takes longer for an IP PIN to be assigned to you.

3. If your adjusted gross income on your last filed return is below \$73,000 for Individuals or \$146,000 for Married Filing Jointly and you can not use the online tool, you have the option to use Form 15227, Application for an Identity Protection Personal Identification Number PDF. You must have:
 - a. A valid Social Security number or Individual Taxpayer Identification Number
 - b. An adjusted gross income on your last filed return is below \$73,000 for Individuals or \$146,000 for Married Filing Jointly.
 - c. Access to a telephone
 - d. The IRS will use the telephone number provided on the Form 15227 to call you and validate your identity. Once we verify your identity, you will receive your IP PIN via the U.S. Postal Service usually within four weeks. You will then receive your IP PIN annually through the mail.
 4. If you are unable to verify your identity online or with the Form 15227 process or you are ineligible to file Form 15227, you may make an appointment for an in-person meeting at a local Taxpayer Assistance Center. Please bring one current government-issued picture identification document and another identification document to prove your identity. Once we verify your identity, you will receive your IP PIN via the U.S. Postal Service usually within three weeks. You will then receive your IP PIN annually through the mail.
- C. An IP PIN is valid for one calendar year.
1. A new IP PIN is generated each year for your account.
 2. Logging back into the Get an IP PIN tool, will display your current IP PIN.
 3. An IP PIN must be used when filing any federal tax returns during the year including prior year returns.
 4. Correct IP PINs must be entered on electronic and paper tax returns to avoid rejections and delays. An incorrect or missing IP PIN will result in the rejection of your e-filed return or a delay of your paper return until it can be verified.
 - a. The IP PIN is used only on Forms 1040, 1040-PR, and 1040-SS.
 - 1) The IP PIN must be attached to amended returns.
 - b. If you, your spouse (if married filing jointly), or dependent had an IP PIN assigned, it needs to be included on your return.

- c. If you do not know the IP PIN necessary to file, check the return reject code to see whether the IP PIN requirement belongs to you, your spouse, or your dependent (as applicable). You will need to retrieve that IP PIN prior to resubmitting your e-file return.
5. You may use our Get an IP PIN online tool to retrieve your current IP PIN.
 - a. If you're unable to retrieve your IP PIN online, you may call us at 800-908-4490 for specialized assistance, Monday - Friday, 7 a.m. - 7 p.m. your local time (Alaska & Hawaii follow Pacific Time), to have your IP PIN reissued. An assistor will verify your identity and mail your IP PIN to your address of record within 21 days.
- D. Entering the IP PIN(s) on the tax return
1. E-filed Return:
 - a. Your tax software or practitioner will tell you where to enter the IP PIN. If you can not find where to enter your IP PIN, search within your software for Identity Protection PIN or IP PIN or contact the software provider's help desk.
 - b. Each taxpayer claimed on a tax return who receives an IP PIN must have their IP PIN(s) entered on the tax return. This includes the IP PIN of any dependent(s) included in the tax return.
 - c. If you claim a dependent who receives an IP PIN, you must enter it on the 'Form 1040 series' as well as 'Form 2441' and 'Schedule Earned Income Tax Credit'.
 2. Paper Return:
 - a. Enter your IP PIN(s) as applicable in the boxes marked "Identity Protection PIN" in signature area of the tax return.
 - b. Each taxpayer who has an IP PIN must enter it on their tax return
 - c. You do not need to enter an IP PIN for your dependent(s) when filing a paper tax return.
- E. If you file your return without your IRS assigned IP PIN:
1. The IRS will reject your electronic return, and you won't be able to e-file
 2. The IRS will subject your paper return to additional screenings to validate your identity, delaying any refund you may be due

3. The IRS will never ask for your IP PIN. Phone calls, emails or texts asking for your IP PIN are scams.