

Tax Notes

IRS Identity Protection PIN Allows Voluntary Enrollment

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The IRS Identity Protection PIN (IP PIN) is a unique six-digit number assigned by the IRS to be used in conjunction with a taxpayer's Social Security Number when filing their federal income tax return. The IP PIN is valid for only one year and can only be used for federal tax forms: 1040, 1040-SR, 1040-NR, and 1040 PR/SS.

The IRS created the IP PIN program in 2011 to help prevent the filing of fraudulent federal income tax returns. The IRS initially provided IP PINs to victims of identity theft. By April 2012, a pilot program was created to allow Florida residents to opt-in the program regardless if they were victims of identity or tax fraud. By the end of last year, 19 states and the District of Columbia participated. For tax year ending in 2021, anyone may voluntarily obtain a PIN.

Opting into this program provides another safeguard of your information. Due to the prevalence of data breaches (such as credit card information) opting in provides another level of precaution. Opting in helps prevent a taxpayer's Social Security Number from being used to file fraudulent federal income tax returns.

Who Can Apply

Anyone with a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) is eligible to apply for an IP PIN. Each taxpayer, spouse, and/or dependent can apply for an IP PIN as long as they can verify their identity.

How to Apply

Victims of Identity Theft: There are no changes in enrollment for victims of identity theft. Similar to prior years, victims opting in will need to file Form 14039 Identity Theft Affidavit, which can be found on the IRS website. The [Form 14039](#) is located at the IRS.GOV website. The IRS may send IRS Letter 5701C for the victims to verify their identity and, when approved, the IRS will send IP PINs the following calendar year to the taxpayer.

Online: Applying for an IP PIN with the [Online Get an IP PIN tool](#) is the fastest method and preferred by the IRS. Applicants need to create an account online or use the same credentials that they may have used when setting up the following IRS online tools: Get Transcript, Online Account, and Online Payment Agreement. The online tools use a rigorous secure access identity authentication process and will reveal the IP PIN immediately after successful completion. Every year the website will be offline between November and mid-January and will not allow anyone to opt-in during that time.

By Mail: Taxpayers who cannot verify their identity online and have a gross income of \$72,000 or less will need to complete and mail [Form 15227](#), also on the IRS website. An IRS employee will call the applicants to verify their identity over the phone. IP PINs will be received in the following calendar year by mail.

In Person: Taxpayers who cannot verify their identity remotely or are ineligible to file Form 15227 will need to schedule an appointment with a Taxpayer Assistance Center for an in-person meeting. The verification process requires two forms of identification, one of which needs to be a government-issued photo ID. Taxpayers will receive their IP PINs within three weeks of acceptance.

IP PIN Replacement

Taxpayers can use the online tool to retrieve IP PINs issued but not received or misplaced by using the online tool or calling the IRS.

Online: Taxpayers can use the online tool to retrieve their current IP PINs. This online service will not be available during the November–December maintenance window.

Call IRS: Taxpayers incapable of having the IP PINs reissued online, can call the IRS at 800.908.4490 for assistance. IP PINs will be reissued within 21 days if the address on record is the current mailing address. Taxpayers can only call and have their current IP PIN reissued by mail before October 14.

If Change of Address: Taxpayers who have moved since January 1st of the current year have to paper file their return if they are unable to retrieve their IP PIN online. Current year IP PINs will not be sent to the new address. File Form 8822 to notify the IRS of any changes in address after filing Form 1040. Address changes can be made before December prior to the issuance of the new IP PINs for the next filing year.

Annual Issuance

IP PINs for the following tax year are initially sent to taxpayers in December through mid-January on IRS Form CP01A. IP PINs may not be issued the next year if the taxpayer has not filed any Form 1040 during the current year. Taxpayers will have to call the IRS to have their next year's IP PIN mailed out. The IP PIN should only be used for current and delinquent Form 1040s filed during the current year. E-filings with incorrect or missing IP PINs will be rejected. Currently, taxpayers cannot opt out of the program. The IRS is planning to change this by 2022 to allow voluntarily registered taxpayers to withdraw from enrollment in the program.

2020 IP PIN Opt In Program

If a taxpayer previously filed a tax return in Arizona, California, Colorado, Connecticut, Delaware, District of Columbia, Georgia, Florida, Illinois, Maryland, Michigan, Nevada, New Jersey, New Mexico, New York, North Carolina, Pennsylvania, Rhode Island, Texas and Washington, they can apply for the IP PIN for 2020.

Contact Us

For assistance with the application for tax years 2020 or 2021 or a consultation whether applying for the IP PIN is applicable to your situation, contact your tax client service team or:

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