About Identity Theft & IP PINs

Background

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. The IP PIN is known only to you and the IRS and helps us verify your identity when you file your electronic or paper tax return.

- An IP PIN is valid for one calendar year.
- You must obtain a new IP PIN each year.

Taxpayers know they have been assigned an IP PIN if they:

- Received a **CP01A Notice** from the IRS
- Opted in to receive an IP PIN
- Previously participated in the IP PIN Pilot Program as a resident of FL, GA or DC
- Tried to e-file their tax return and it was Rejected because it didn't include their IP PIN

Preparing a Return with an IP PIN

Important! IP PINs change each year and are issued annually by the IRS, usually in January. **The most recent IP PIN must be used on a tax return, even if the tax return is for a prior year.** For example, a 2025 tax return that is prepared in 2027 must include the IP PIN issued by the IRS in early 2027.

When the client presents an Identity Protection PIN issued by the IRS, the tax preparer enters the IP PIN number in TaxSlayer under **Federal Section→Miscellaneous Forms→IRS Identification PIN**. This is done whether the return is to be e-filed or mailed as a paper return.

If the taxpayer has been issued an IP PIN but does not present the PIN during return preparation, the return cannot be e-filed. Its return type must be **Paper** in TaxSlayer and it must be mailed to the IRS.

Applying for an IP PIN

If you're a confirmed identity theft victim, the IRS will mail you an IP PIN on a CP01A Notice if your case is resolved prior to the start of the next filing season. If you're volunteering for the IP PIN Opt-In Program, you can apply for an IP PIN in one of three ways:

- Online through the Get an IP PIN tool. (You must create an IRS account to access this tool.) The IP PIN tool is generally unavailable mid-November through mid-January each year. Taxpayers will verify their identity online and be issued the IP PIN immediately. Follow our instructions to **retrieve your IP PIN from within your IRS account**.

- Taxpayers who are unable to use the online Get an IP PIN tool have two options:
    - Individuals with an AGI of less than $84,000 (or $168,000 for MFJ): Complete **Form 15227**, *Application for an Identity Protection Personal Identification Number* and mail or fax it to the IRS. The IRS will follow up by phone to verify the taxpayer's identity. Once verified, an IP PIN will be mailed the following year and every year thereafter.
    - Those with an AGI greater than the aforementioned amounts or those who are unable to complete the phone verification with the IRS: Make an appointment with an IRS Taxpayer Assistance Center to verify identification in person. Once verified, an IP PIN will be mailed to the taxpayer within 3 weeks and every year thereafter.
- If the person is a dependent, see Dependent IP PINs.

Lost or Missing IP PINs

If a taxpayer was assigned an IP PIN and lost it or didn't receive the **CP01A Notice** with their new IP PIN, they can retrieve it or have it reissued. IP PIN holders must include the IP PIN on their return in order to e-file.

How to retrieve an IP PIN online:

Taxpayers may use the IRS **Get an IP PIN** online tool to retrieve their current IP PIN.

- If they previously registered for an IRS account, log in to their account with their username and password. Then follow these instructions to **retrieve the IP PIN from within the IRS account**.
- If they do not have an IRS account, they should create one and verify their identity. Then follow these instructions to **retrieve the IP PIN from within the IRS account**.

How to get an IP PIN re-sent:

If they are unable to retrieve an IP PIN online, they should call the IRS at 800-908-4490 for specialized assistance, Monday - Friday, 7 am - 7 pm local time, to have the IP PIN reissued. An assistor will verify their identity and **mail the IP PIN to their address of record** within 21 days.

The IRS will not provide the IP PIN to the taxpayer over the phone.

If the taxpayer is unable to retrieve their IP PIN using the online tool and **they cannot receive mail at the address on record with the IRS**, then **the taxpayer must file a PAPER tax return** that is mailed to the IRS without the IP PIN. This may delay any refund due as the IRS will perform additional screening of the return to validate identity and may request more information.

Dependent IP PINs

If a dependent is **18 or over** and already has an online account, they can login and request an IP PIN. If the dependent does not have an online account yet, they can register for an ID.me account and once their identity has been verified they can login and request an IP PIN.

If a dependent is **under 18** or **cannot set up an ID.me account**, the primary taxpayer can submit **Form 15227**, Application for an Identity Protection Personal Identification Number online. The phone number provided on the form will be used to contact the primary taxpayer to verify identity before an IP PIN can be issued.

If a taxpayer is unable to request an IP PIN for a dependent online, the taxpayer can make an appointment for an in-person meeting at a local Taxpayer Assistance Center.

If a taxpayer requests an IP PIN for a dependent in-person, the taxpayer **must bring identity verification documents for both the primary taxpayer AND must** bring **two** of the following documents for **the dependent**:

- Birth certificate (Must include name at birth, date of birth and city of birth)
- Social Security card
- Passport
- Bank statements
- Student records (grade/high school/college)
- Approved copy of **Form 4029**, Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits
- Document on letterhead from health care provider (doctor, nurse or clinic) including:
    - Full name of dependent
    - Full name of parent/legal guardian
    - Applicant address including city, state and zip code
    - Applicant date of birth
    - Signature of health care provider (doctor, nurse or clinic)

Note: Proof of legal guardianship may be required.

Resources for Taxpayers

IRS Taxpayer Guide to Identity Theft: https://bit.ly/4wVmXbe

IRS IP PIN FAQ: https://bit.ly/4x09ejC

Federal Trade Commission Identity Theft Filing Tool: https://www.identitytheft.gov/

Texas Rio Grande Legal Aid: 956-996-8752