

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 2019 tax return that is prepared in 2022 must include the IP PIN issued by the IRS in early 2022.

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.

See [Lost or Missing IP PINs](#) on CTC Resources for more information about recovering IP PINs from 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.
- Taxpayers who are unable to use the online [Get an IP PIN tool](#) have two options:
 - Those with an AGI of less than \$72,000: Complete **Form 15227**, *Application for an Identity Protection Personal Identification Number* and mail 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 \$72,000 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.

Resources for Taxpayers

IRS Taxpayer Guide to Identity Theft: <https://tinyurl.com/36bwx6tb>

IRS IP PIN FAQ: <https://tinyurl.com/frzxnaj7>

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

Texas Rio Grande Legal Aid: 512-374-2700