

Background: Starting in January 2021, the IRS will expand the IP PIN voluntary opt-in program nationwide. The six-digit IP PIN provides additional protection against tax-related identity theft.

Here's how it works:

- Starting in January 2021, taxpayers may go to the [Get an IP PIN tool on IRS.gov](#), pass Secure Access authentication and immediately access a six-digit IP PIN.
- Do not file a Form 14039, Identity Theft Affidavit, for clients who are not tax-related identity theft victims and who are voluntarily opting into the program.
- When prompted by tax preparation products, clients or their tax preparers must enter the IP PIN issued to the primary and/or secondary taxpayers or their dependents.
- An electronic return without a correct IP PIN will be rejected; paper returns will be subject to greater scrutiny.
- Taxpayers with either a Social Security number (SSN) or Individual Tax Identification Number (ITIN) who can verify their identities are eligible.
- An IP PIN is valid for one calendar year. Clients must obtain a new IP PIN each year at the start of the filing season by accessing the account they created at www.irs.gov/ippin.
- While currently there is no opt-out feature, we are looking to add this feature later for taxpayers with online access.

Alternatives to online Get an IP PIN tool:

- Taxpayers who cannot authenticate their identities online and who made \$72,000 or less may file Form 15227, which will be available January 2021. An IRS assistor will call taxpayers to ask a series of questions to verify their identities. An IP PIN will be issued at the start of the **next** calendar year.
- Taxpayers who cannot authenticate online and who made more than \$72,000 will have an option, still being vetted, to verify their identities in person at an IRS office. An IP PIN will be issued **within 3 weeks** if their identity is authenticated at a local office.

No change for victims of tax-related identity theft:

- File a Form 14039 for clients whose e-filed returns reject because a duplicate SSN filing; mail it with the client's paper tax return.
- The IRS will investigate the case and remove the fraudulent return.
- Once the case is resolved, the client automatically will receive an IP PIN via postal mail at the start of the **next** calendar year.
- Confirmed identity theft victims may **not** opt-out of the IP PIN program because of risks.

We will keep you in the loop as we move forward. It's likely that 2021 will be a test-and-learn year, and we may make additional changes as we receive feedback.