

# Identity Protection PIN Opt-In Program

## Cross References

- IR-2020-267, December 2, 2020
- [www.irs.gov/ippin](http://www.irs.gov/ippin)

The IRS has announced that starting in January, the Identity Protection PIN Opt-In Program will be expanded to all taxpayers who can properly verify their identities. Taxpayers who want the proactive protection against identity theft are encouraged to opt into the program once it is available in early 2021.

The IP PIN is a six-digit number assigned to eligible taxpayers to help prevent the misuse of their Social Security Number on fraudulent federal income tax returns. An IP PIN helps the IRS verify a taxpayer's identity and accept their electronic or paper tax return. The online Get An IP PIN tool at [www.irs.gov/ippin](http://www.irs.gov/ippin) immediately displays the taxpayer's IP PIN.

“When you have this special code, it prevents someone else from filing a tax return with your Social Security Number,” said IRS Commissioner Chuck Rettig. “The fastest way to get an Identity Protection PIN is to use our online tool but remember you must pass a rigorous authentication process. We must know that the person asking for the IP PIN is the legitimate taxpayer.”

The online tool uses Secure Access authentication which uses several different ways to verify a person's identity. Before using the “Get an IP PIN” tool, the IRS encourages taxpayers to review the requirements at [IRS.gov/secure](http://IRS.gov/secure) access.

For those who cannot pass Secure Access authentication, there are alternatives. Taxpayers with incomes of \$72,000 or less and with access to a telephone should complete Form 15227 and mail or fax it to the IRS. An IRS assistor will call the taxpayer to verify their identity with a series of questions. For additional security reasons, taxpayers who pass authentication will receive an IP PIN the following tax year.

Taxpayers who cannot verify their identities remotely or who are ineligible to file a Form 15227 may make an appointment, visit a Taxpayer Assistance Center and bring two forms of picture identification. Because this is an in-person identity verification, an IP PIN will be mailed to the taxpayer within three weeks.

Taxpayers who obtain an IP PIN should never share their code with anyone but their trusted tax provider. The IRS will never call to request the taxpayer's IP PIN, and taxpayers must be alert to potential IP PIN scams.

**Here's what taxpayers need to know about the IP PIN before applying.**

- **The Get an IP PIN tool will be available in mid-January. This is the preferred method of obtaining an IP PIN and the only one that immediately reveals the PIN to the taxpayer.**
- **Taxpayers who want to voluntarily opt into the IP PIN program do not need to file a Form 14039, Identity Theft Affidavit.**
- **The IP PIN is valid for one year. Each January, the taxpayer must obtain a newly generated IP PIN.**
- **The IP PIN must be properly entered on electronic and paper tax returns to avoid rejections and delays.**
- **Taxpayers with either a Social Security Number or Individual Tax Identification Number who can verify their identities are eligible for the opt-in program.**
- **Any primary taxpayer (listed first on the return), secondary taxpayer (listed second on the return) or dependent may obtain an IP PIN if they can pass the identity proofing requirements.**
- **The IRS plans to offer an opt out feature to the IP PIN program in 2022 if taxpayers find it is not right for them.**

**There is no change in the IP PIN program for confirmed victims of tax-related identity theft. Those taxpayers should still file a Form 14039 if their e-filed tax return rejects because of a duplicate SSN filing. The IRS will investigate their case and once the fraudulent tax return is removed from their account, confirmed victims automatically will receive an IP PIN via postal mail at the start of the next calendar year.**

**IP PINs will be mailed annually to confirmed victims only and participants enrolled prior to 2019. Because of security risks, confirmed identity theft victims cannot opt out of the IP PIN program. Confirmed victims also can use the Get an IP PIN tool to retrieve lost IP PINs assigned to them.**