

# Identity Protection Personal Identification Number (IP PIN)

## Cross References

- [www.irs.gov/identity-theft-fraud-scams](http://www.irs.gov/identity-theft-fraud-scams)

The IRS has expanded its IP PIN test program to include the states of Florida, Georgia, the District of Columbia, Michigan, California, Maryland, Nevada, Delaware, Illinois, and Rhode Island. Taxpayers in these locations can now voluntarily sign up for the service by going to: <https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin>.

**IP PIN.** The IRS IP PIN is a 6-digit number assigned to eligible taxpayers to help prevent the misuse of their Social Security Number on fraudulent federal income tax returns. A new IP PIN is issued each year.

If the IRS assigns a taxpayer an IP PIN, the taxpayer is required to use it to confirm identity on any tax return filed during the current calendar year. This includes current year returns as well as any prior year delinquent tax returns. An IP PIN is used only on Forms 1040, 1040PR, and 1040SS. The IP PIN is not used to file for an extension on Form 4868 or to file an amended return on Form 1040X.

**Taxpayers eligible to use an IP PIN.** A taxpayer is eligible to use an IP PIN if:

- The IRS sent the taxpayer a CP01A Notice containing the IP PIN, or
- The taxpayer filed his/her federal tax return last year as a resident of Florida, Georgia, the District of Columbia, Michigan, California, Maryland, Nevada, Delaware, Illinois, or Rhode Island, or
- The taxpayer received an IRS letter inviting him/her to “Opt-in” to get an IP PIN.

When an IP PIN is issued, it is used by the IRS as an authentication number to validate the correct owner of the Social Security Number(s) listed on the tax return.

For an e-filed return, if the IP PIN is not entered correctly, the return will be rejected. The correct IP PIN must be re-entered for the return to be accepted. If the IP PIN is lost or the taxpayer never received one in the mail, go to the “Retrieve Your Identity Protection PIN (IP PIN)” web page at: <https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin>.

Taxpayers can also call 800-908-4490 for specialized assistance.

For a paper return, if the IP PIN is not entered correctly, the return will take longer to process while the IRS validates the information. The IP PINs of dependents are not entered on a paper tax return.

**Victim of identity theft.** Victims of identity theft will get an IP PIN if:

- They received an IP PIN last year, or
- They received a CP01A notice, or
- They received an IRS letter or notice inviting them to opt-in to get an IP PIN.

If the taxpayer reported to the IRS that he/she was a victim of identity theft, but never received an IP PIN, it may be that the case has not yet been resolved prior to issuance of a new IP PIN for the year, or the taxpayer moved prior to the end of the year and did not notify the IRS. Go to the “Retrieve Your Identity Protection PIN (IP PIN)” web page or call 800-908-4490 for specialized assistance.

**Refunds.** How quickly a taxpayer receives a refund depends on the individual return information. If an IP PIN is included when filing, the return will be subject to the same validity checks as other returns not requiring an IP PIN.

**Author’s Comment**

The IP PIN is still a test program, but will likely become standard procedure for all taxpayers in the near future. The reality of today is all online activity is at-risk of being hacked by identity thieves. Tax professionals should strongly encourage all clients who are eligible to use an IP PIN.