

## **Client Update: Protect Against Tax-Related Identity Theft**

An Identity Protection Personal Identification Number (IP PIN) gives a taxpayer an added layer of protection against tax-related identity theft. Having a six-digit IP PIN means no one can file a return for that taxpayer except someone who has the taxpayer's IP PIN.

**How to get an IP PIN online.** Taxpayers can obtain an IP PIN using the IRS's Get An IP PIN tool. Any taxpayer with a Social Security number (SSN) or an Individual Taxpayer Identification Number (ITIN) who can verify their identity online can obtain an IP PIN using the tool.

*Note.* Taxpayers should review the Secure Access requirements before they try to use the Get An IP PIN tool.

**For taxpayers who can't verify their identity online.** Taxpayers who can't validate their identity online, and whose income is below a certain threshold, can obtain an IP PIN by filing Form 15227, Application for an Identity Protection Personal Identification Number. The 2022 threshold is \$73,000 for individuals or \$146,000 for married taxpayers filing jointly.

Once the IRS receives the taxpayer's Form 15227, an IRS representative will call the phone number the taxpayer provided on the form to verify the taxpayer's identity.

*Note.* For security reasons, a taxpayer requesting an IP PIN using Form 15227 will receive an IP PIN for the next filing season. A taxpayer won't be able to use their IP PIN for the current filing season.

**Taxpayers who can't verify their identity online or by phone.** Taxpayers who can't validate their identity online or by phone, and who are not eligible to file Form 15227, should make an appointment at a Taxpayer Assistance Center (TAC). These taxpayers will need to bring one current government-issued picture ID and another identification document to prove their identity. Once the IRS verifies the taxpayer's identity, the taxpayer will get an IP PIN in the mail, usually within three weeks.

*Note.* The IRS doesn't say what "other" types of identification documents it accepts for identity verification purposes besides government-issued picture IDs. So a taxpayer should ask the IRS scheduler what types of identity documents they should bring to their TAC appointment.

**Important information about IP PINs.** Taxpayers should note the following information about using an IP PIN:

- For security reasons, taxpayers with IP PINs will get a new IP PIN each year. Each IP PIN is valid only for the year it is issued for.
- If a taxpayer who obtained an IP PIN online forgets their IP PIN, they can log back into the Get An IP PIN tool to retrieve their current IP PIN.
- Taxpayers with an IP PIN must use it when filing any federal tax returns during the year, including prior year tax returns and amended returns.
- An IP PIN should be shared only with the IRS and the taxpayer's trusted tax preparation provider. The IRS will never call, email, or text the taxpayer requesting their IP PIN.
- For taxpayers who already have an IP PIN, the IRS will issue new IP PINs for the 2022 filing season starting in January 2023.