

IRM PROCEDURAL UPDATE

DATE: 01/03/2024

NUMBER: wi-25-0124-0037

SUBJECT: IP PIN Paper Application Updated AGI Limits

AFFECTED IRM(s)/SUBSECTION(s): 25.23.3

CHANGE(s):

IRM 25.23.3.2.7.1.1(1) and (2) updated adjusted gross income (AGI) limit for fiscal year 2024 for the IP PIN application paper program.

(1) IDTVA employees will verify the below criteria is met for an IP PIN request. The taxpayers must meet the following requirements to be eligible to file Form 15227:

- a. A valid Social Security or Individual Taxpayer Identification Number,
- b. an adjusted gross income of equal to or less than \$ 79,000 for an applicant with any filing status other than married filing joint **or** \$ 158,000 for an applicant with a filing status of married filing joint on the last processed tax year return on file for the applicant. If the last processed return is beyond a three year look back period then verify on CC IRPTR if the taxpayer has a filing requirement, and

Note: If a taxpayer had no filing requirement or the AGI on a taxpayer's account reflects \$.00 then consider this applicant as meeting the AGI criteria.

Exception: #

[REDACTED]

- c. access to a telephone

(2) If you identify any of the following on the taxpayer's account during your research, reject the claim. Issue Letter 4403C using the appropriate Required Letter Scenario referenced in IRM Exhibit 25.23.3-2. Input the required narratives and the Required Letter Scenario number used for the Letter 4403C on the CII case notes and close your IDTX control base.

Note: If the address on the Form 15227 does not match to the address of record on Master File (MF), issue the Letter 4403C to the mailing address as noted on the Form 15227.

Note: If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 15227. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

- Adjusted gross income is above the limit of \$ 158,000 (filing status married filing joint) or \$ 79,000 (all other filing status) on the last processed tax return on file for applicant or the last processed return is beyond a three year look back period and research determined the taxpayer had a filing requirement.
- Already receiving an IP PIN
- Insufficient data points (less than 3) available on Accurant to conduct additional IP PIN authentication, see IRM 25.23.3.2.7.2.1
- Missing telephone number only after complete research to locate has been unsuccessful
- Pending or Posted TC 971 AC 501 regardless of the MISC code
- Pending or Posted TC 971 AC 524 and/or Date of Death (DOD) present on CC INOLE
- Pending or Posted TC 971 AC 528 MISC Code: WI IPSU TPRQ
- Pending or Posted TC 971 AC 545
- Form 15227 filed by 3rd party (application must come from individual requesting IP PIN)

Exception: Some applications for an IP PIN will be completed by a parent or legal guardian requesting an IP PIN for their dependent. See IRM 25.23.3.2.7.1.2. Research - Form 15227 Applicants Involving Dependent Requests, for additional information before rejecting any dependent requests.

- Pending or Posted TC 971 AC 506 (Posted after 1/1/2019)

Exception: #

[REDACTED]

Reminder: It is mandated that the IAT Letters tool in the IAT Task Manager is used to input the Letter 4403C. Review letter for misspelled words, errors in capitalization and punctuation, IRS jargon and fill-in errors prior to sending. Do not update the address or telephone number on master file to match the address on the Form 15227 when rejecting.