

IRM PROCEDURAL UPDATE

DATE: 01/03/2024

NUMBER: wi-25-0124-0038

SUBJECT: IP PIN Paper Program AGI Limits Update

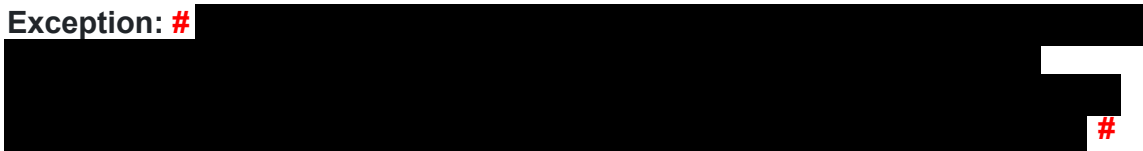
AFFECTED IRM(s)/SUBSECTION(s): 25.23.12

CHANGE(s):

IRM 25.23.12.6.2 (2) Updated charts with adjusted gross income (AGI) limit for calendar year 2024 for the IP PIN application paper program.

(2) For individuals requesting an IP PIN, ask if they attempted to use any of the alternative options available to obtain an IP PIN.

Exception: #



If your research determines the taxpayer is already enrolled in the IP PIN program, refer to IRM 25.23.2.9.4.1, Lost, Misplaced, or Non-Receipt of IP PIN.

If they respond	Then
No	<ul style="list-style-type: none">• Advise them the “Get an IP PIN” tool on irs.gov is the fastest way to receive an IP PIN and provide the website.• If the individual is unable to access the online tool and meets the adjusted gross income criteria for filing the Form 15227, Application for an Identity Protection Personal Identification Number (IP PIN), recommend filing the form.• If the individual’s adjusted gross income on their federal tax return is above \$ 79,000 (any filing status other than married filing joint) or \$ 158,000 (filing status of married filing joint), or they insist on scheduling an appointment, then advise the individual you must provide them the TAC toll-free appointment line number (844-545-5640) to request an appointment for an IP PIN.

	<p>Note: Visiting a TAC for an IP PIN Appointment is only available for applicants who reside in the US.</p>
<p>Yes, but attempts to use online process ("Get an IP PIN" application tool) was unsuccessful</p> <p>Reminder: If the individual experienced difficulty using Secure Access e-Authentication or is unable to verify their identity using the Get an IP PIN Online Application, continue with providing alternative IP PIN Program options. IRM 25.23.2.9.1, Participating in the IP PIN Program.</p>	<ul style="list-style-type: none"> Research the individual's latest tax return on file. Determine if their adjusted gross income is equal to or below \$ 79,000 (any filing status other than married filing joint) or \$ 158,000 (filing status of married filing joint), if yes then recommend they file Form 15227, Application for an Identity Protection Personal Identification Number (IP PIN). <p>Exception: # [REDACTED] #</p> <ul style="list-style-type: none"> If the individual's adjusted gross income on their federal tax return is above \$ 79,000 (any filing status other than married filing joint) or \$ 158,000 (filing status of married filing joint), or they insist on scheduling an appointment, then advise the individual you must provide them the TAC toll-free appointment line number (844-545-5640) to request an appointment for an IP PIN. <p>Note: Visiting a TAC for an IP PIN Appointment is only available for applicants who reside in the US.</p>
<p>Yes, they filed a Form 15227 and received a Letter 4403C advising them we were unable to process their IP PIN request</p>	<ul style="list-style-type: none"> Research the individual's TIN to determine if there is an open IDTX case or an IDTX case closed on record within the last 12 months (a 4403C closing letter was issued) due to failed attempts to reach the taxpayer, utilize the IDTVA Employee Lookup Tool and provide them with the contact information for the employee. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Tax-Related IDTVA Cases. If your research identifies an IDTX closed and the Letter 4403C advises the individual to schedule an appointment at a TAC to authenticate their identity, provide the individual with the TAC toll-free appointment line number (844-545-5640) to request an appointment for an IP PIN and advise the individual of the forms of

	<p>identification/documentation they are required to bring to a TAC appointment for an IP PIN in paragraph (3) below.</p> <p>Note: Visiting a TAC for an IP PIN Appointment is only available for applicants who reside in the US.</p>
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