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Identification Numbers (ITINs) will expire if not used on a federal income tax return for five consecutive years. The IRS will not begin deactivating ITINs until 2016, however.

Isaac M. O'Bannon • Jul. 01, 2014

The [Internal Revenue Service](#) announced on Tuesday that Individual Taxpayer Identification Numbers (ITINs) will expire if not used on a federal income tax return for five consecutive years. The IRS will not begin deactivating ITINs until 2016.

The new, more uniform policy applies to any ITIN, regardless of when it was issued. Only about a quarter of the 21 million ITINs issued since the program began in 1996 are being used on tax returns. The new policy will ensure that anyone who legitimately uses an ITIN for tax purposes can continue to do so, while at the same time resulting in the likely eventual expiration of millions of unused ITINs.

Developed in consultation with taxpayers, their representatives and other stakeholders, the new policy replaces the existing one that went into effect on Jan. 1, 2013.

Under the old policy, [announced](#) in November 2012, ITINs issued after Jan. 1, 2013 would have automatically expired after five years, even if used properly and regularly by taxpayers. Though ITINs issued before 2013 were unaffected by that change, the IRS said at the time that it would explore options for deactivating or refreshing the information relating to these older ITINs.

ITINs play a critical role in the tax administration system and assist with the collection of taxes from foreign nationals, resident and nonresident aliens and others who have filing or payment obligations under U.S. law. Designed specifically for tax

administration purposes, ITINs are only issued to people who are not eligible to

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as was the case under the old policy.

- To ease the burden on taxpayers and give their representatives and other stakeholders time to adjust, the IRS will not begin deactivating unused ITINs until 2016. This grace period will allow anyone with a valid ITIN, regardless of when it was issued, to still file a valid return during the upcoming tax-filing season.
- A taxpayer whose ITIN has been deactivated and needs to file a U.S. return can reapply using [Form W-7](#). As with any ITIN application, original documents, such as passports, or copies of documents certified by the issuing agency must be submitted with the form.

Further details, including information on how and when taxpayers with expired ITINs will be notified, will be posted on [IRS.gov](#) at a later date.

Income Tax • IRS

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