



IRS takes steps to help prevent refund delays by accepting duplicate dependent returns with an IP PIN for 2025 filing season; taxpayers encouraged to sign up soon for IP PIN, Online Account

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WASHINGTON — The Internal Revenue Service is making it easier for taxpayers to protect their information and avoid refund delays by accepting certain e-filed tax returns that claim dependents who have already been claimed on another taxpayer's return. This change will benefit filers claiming important tax credits like the [Earned Income Tax Credit](#) and Child Tax Credit.

Beginning in the 2025 filing season, the IRS will accept Forms 1040, 1040-NR and 1040-SS even if a dependent has already been claimed on a previously filed return as long as the primary taxpayer on the second return includes a valid Identity Protection Personal Identification Number (IP PIN). This change will reduce the time for the agency to receive the tax return and accelerate the issuance of tax refunds for those with duplicate dependent returns. In previous years, the second tax return had to be filed by paper.

Using an IP PIN is a way for taxpayers to help protect themselves against identity theft. With the new changes being made by the IRS, the IP PIN will also help protect taxpayers when someone fraudulently claims a taxpayer's dependent. The IRS encourages taxpayers who plan to file early in 2025 to [sign up for an IP PIN before Nov. 23, 2024](#). After that date, the IP PIN system will be offline for annual maintenance until early January 2025.

Signing up now ensures taxpayers are ready to file electronically at the start of the 2025 tax season with an additional safeguard against identity theft and helps avoid issues involving dependents being claimed on multiple tax returns.

While the IP PIN system will be down for scheduled maintenance later this month, the IRS reminds taxpayers they can still sign up for an [IRS Online Account](#). An Online Account, which is the first step to get an IP PIN, also allows taxpayers to securely access their tax return and account information from previous years, including information from their forms W-2 and 1099. The IRS is regularly adding new digital tools and features to the Online Account as part of the agency's transformation work.

Information about IP PINs; Online Account

An IP PIN is a six-digit number that prevents someone else from filing a federal tax return using a taxpayer's Social Security number or Individual Taxpayer Identification Number. It's a vital tool for ensuring the safety of taxpayers' personal and financial information.

The IP PIN, known only to an individual and the IRS, confirms their identity when they electronically file their tax return, making it much more difficult for thieves to use their information fraudulently.

The best way to sign up for an IP PIN is through IRS Online Account. The process requires identity verification. Spouses and dependents can also obtain an IP PIN if they complete the required verification steps. Once an IP PIN is issued, it must be on both electronic and paper returns.

To get an IP PIN, taxpayers should create or log into their Online Account at [IRS.gov](#) and follow the steps for identity verification. Once verified, taxpayers need to click on the profile tab to request their IP PIN. IP PIN users must use this number when filing their federal tax returns for the current calendar year and any previous years filed during that same period.

For those unable to create an Online Account, alternative methods are available, such as in-person authentication at a Taxpayer Assistance Center. More information is available on how to sign up at [Get an identity protection PIN \(IP PIN\)](#).

Claiming duplicate dependents with IP PIN

The IP PIN will have greater value during the upcoming filing season. That's because the IRS will continue to reject e-filed returns claiming dependents who appear on a previously filed tax return unless a valid IP PIN is provided.

In this scenario where the dependent has already been claimed on another tax return, the IP PIN provides an important new option. The taxpayer listed first on an e-filed tax return claiming dependents can provide their current year IP PIN when they file. If they do, the return will still be accepted. The spouse (if married filing jointly) and the dependents on the tax return **don't** need to provide an IP PIN if they don't have one.

Taxpayers who do not have IP PINs will have their e-filed returns rejected if one of their dependents has already been claimed by another taxpayer. However, if the taxpayer obtains an IP PIN and e-files again with the IP PIN entered on the return, the IRS will accept the return assuming there are no other issues with it. Taxpayers will also still have the option to paper file returns with duplicate claims for dependents.

An IP PIN will be required when claiming duplicate dependents or children on Forms 1040, 1040-NR and 1040-SS. It will also be required on Forms 2441, 8863 and Schedule EIC that are attached to Tax Type Form 1040.

Tax returns claiming duplicate dependents for prior years (Tax Years 2023 and 2022) must still be filed by mail if the dependents have been claimed on another return.

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