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IRS Now Accepting ITIN Renewal Applications; Taxpayers Encouraged to Act Soon to Avoid Processing Delays in 2017

WASHINGTON — The Internal Revenue Service reminds taxpayers affected by recent changes involving the Individual Taxpayer Identification Number (ITIN) program that they can now begin submitting their ITIN renewal applications to the IRS.

Under the Protecting Americans from Tax Hikes (PATH) Act of 2015 passed by Congress and signed into law last year, any ITIN not used on a federal tax return at least once in the last three years will no longer be valid for use on a tax return as of Jan. 1, 2017.

If a taxpayer has an ITIN that is scheduled to expire and needs to file a tax return, it's important not to delay. By submitting the application package in the next few weeks ITIN taxpayers may avoid unnecessary delays and allow for smoother and faster processing.

As part of this effort, the IRS has embarked on a wider education effort to share information with ITIN holders. To help taxpayers, the IRS has prepared a variety of informational materials, including flyers and fact sheets, [available in several languages](#) on IRS.gov. In addition to English and Spanish, materials are available in Chinese, Korean, Haitian Creole, Russian and Vietnamese.

The IRS continues to work with partner groups and others in the ITIN community to share information widely about these important changes.

ITINs are used by people who have tax filing or payment obligations under U.S. law but who are not eligible for a Social Security Number. ITIN holders who have questions should visit the [ITIN](#) information page on IRS.gov and take a few minutes to understand the guidelines.

Who Should Renew an ITIN

Only ITIN holders who need to file a tax return in 2017 need to renew their ITINs. Taxpayers will need to have a current ITIN in order to file a federal return in 2017. Others do not need to take any action.

- Taxpayers with ITINs that haven't been used on a federal income tax return in the last three years won't be able to file a return unless their ITINs are renewed.
- ITINs with the middle digits 78 or 79 (xxx-78-xxxx; xxx-79-xxxx) need to be renewed even if the taxpayer has used it in the last three years. The IRS recently mailed more than 300,000 [letters](#) (also available in [Spanish](#) on IRS.gov) alerting taxpayers with ITINs with middle digits of 78 or 79 of the need to renew their

ITINs.

Taxpayers with an ITIN with middle digits of 78 or 79 have the option to renew ITINs for their entire family at the same time. Those who have received a renewal letter from the IRS can choose to renew the family's ITINs together even if family members have an ITIN with middle digits other than 78 or 79. Family members include the tax filer, spouse and any dependents claimed on the tax return.

How to Renew an ITIN

To renew an ITIN, a taxpayer must fill out a [Form W-7](#) and submit all required documentation. The IRS began accepting ITIN renewals on Oct. 1. There are three ways to submit the W-7 application package:

- Mail the Form W-7 — along with original identification documents or copies certified by the agency that issued them — to the IRS address listed on the Form W-7 [instructions](#). The IRS will review the identification documents and return them within 60 days.
- Taxpayers have the option to work with [Certified Acceptance Agents](#) (CAAs) authorized by the IRS to help taxpayers apply for an ITIN. CAAs will review all documentation for a taxpayer and certify that an ITIN application is correct before submitting it to the IRS for processing. A CAA can also certify passports and birth certificates for dependents. This saves taxpayers from mailing original documents to the IRS.
- In advance, taxpayers can call and make an appointment at a designated [IRS Taxpayer Assistance Center](#) in lieu of mailing original identification documents to the IRS.

A federal tax return need not be attached to the Form W-7 application if an ITIN is being renewed. However, taxpayers must still note a reason for needing an ITIN on the Form W-7. See the Form W-7 instructions for detailed information.