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IRS Works to Help Taxpayers Affected by ITIN Changes; Renewals Begin in October

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WASHINGTON — The Internal Revenue Service today announced important changes to help taxpayers comply with revisions to the Individual Taxpayer Identification Number (ITIN) program made under a new law. The changes require some taxpayers to renew their ITINs beginning in October.

The new law will mean ITINs that have not been 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 unless renewed by the taxpayer. In addition, ITINs issued prior to 2013 that have been used on a federal tax return in the last three years will need to be renewed starting this fall, and the IRS is putting in place a rolling renewal schedule, described below, to assist taxpayers.

If taxpayers have an expired ITIN and don't renew before filing a tax return next year, they could face a refund delay and may be ineligible for certain tax credits, such as the Child Tax Credit and the American Opportunity Tax Credit, until the ITIN is renewed.

"The ITIN program is critical to allow millions of people to meet their tax obligations," said IRS Commissioner John Koskinen. "The IRS will be taking steps to help taxpayers with these changes, and we're designing this effort to minimize the burden as much as possible. We will be working with partner groups on an outreach effort to share information about these changes to ensure people understand what they need to do in advance of next year's tax season."

The ITIN changes are required by the Protecting Americans from Tax Hikes (PATH) Act enacted by Congress in December 2015. These provisions, along with new procedures to help taxpayers navigate these changes, are outlined in IRS [Notice 2016-48](#), which was released today.

Who Has to Renew an ITIN

The IRS emphasizes that no action is needed by ITIN holders if they don't need to file a tax return next year. There are two key groups of ITIN holders who may need to renew an ITIN so it will be in effect for returns filed in 2017:

- **Unused ITINs.** ITINs not used on a federal income tax return in the last three years (covering 2013, 2014, or 2015) will no longer be valid to use on a tax return as of Jan. 1, 2017. ITIN holders in this group who need to file a tax return next year will need to renew their ITINs. The renewal period begins Oct. 1, 2016.
- **Expiring ITINs.** ITINs issued before 2013 will begin expiring this year, and taxpayers will need to renew them on a rolling basis. The first ITINs that will expire under this schedule are those with middle digits of 78 and 79 (Example: 9XX-78-XXXX). The renewal period for these ITINs begins Oct. 1, 2016. The IRS will mail letters to this group of taxpayers starting in August to inform them of the need to renew their ITINs if they need to file a tax return and explain steps they need to take. The schedule for expiration and renewal of ITINs that do not have middle digits of 78 and 79 will be announced at a future date.

How to Renew an ITIN

Only ITIN holders who need to file a tax return need to renew their ITINs. Others do not need to take any action.

Starting Oct. 1, 2016, ITIN holders can begin renewing ITINs that are no longer in effect because of three years of nonuse or that have a middle digit of 78 or 79. To renew an ITIN, taxpayers must complete a Form W-7, Application for IRS Individual Taxpayer Identification Number, follow the instructions and include all information and documentation required. To reduce burden on taxpayers,

the IRS will not require individuals renewing an ITIN to attach a tax return when submitting their Form W-7. Taxpayers are reminded to use the newest version of the Form W-7 available at the time of renewal which will be posted in September (Use version “Rev. 9-2016”).

There are three methods taxpayers can use to submit their W-7 application package to renew their ITIN. They can:

- Mail their Form W-7 — along with the original identification documents or certified copies by the agency that issued them — to the IRS address listed on the form (identification documents will be returned within 60 days),
- Use one of the many IRS authorized Certified [Acceptance Agents](#) or Acceptance Agents around the country, or
- In advance, call and make an appointment at an [IRS Taxpayer Assistance Center](#) in lieu of mailing original identification documents to the IRS.

Other Steps to Help Taxpayers

To make this renewal effort easier and reduce paperwork, the IRS will be offering a family option for ITIN renewal. If any individual having an ITIN middle digit of 78 or 79 receives a renewal letter from the IRS, they can choose to renew the ITINs of all of their family members at the same time rather than doing them separately over several years. Family members include the tax filer, the spouse and any dependents claimed on their tax return.

The IRS is also working closely with a variety of partner and outreach groups to share information about the ITIN changes and help raise awareness about the new guidelines. The IRS will be providing additional information and material to share with these groups and taxpayers in the near future.

“We encourage people who need to renew their ITINs to plan ahead and take action this fall to avoid issues when they file tax returns in early 2017,” Koskinen said.

New requirement for dependents whose passports do not have a date of entry into the U.S.

Beginning Oct. 1, 2016, the IRS will no longer accept passports that do not have a date of entry into the U.S. as a stand-alone identification document for dependents from countries other than Canada or Mexico or dependents of military members overseas. Affected applicants will now be required to submit either U.S. medical records for dependents under age six or U.S. school records for dependents under age 18, along with the passport. Dependents aged 18 and over can submit a rental or bank statement or a utility bill listing the applicant’s name and U.S. address, along with their passport.

Other information about ITINs

ITINs are for federal tax purposes only and are not intended to serve any other purpose. ITINs that are only used on information returns filed with the IRS by third parties do not need to be renewed. An ITIN does not authorize one to work in the United States or provide eligibility for Social Security benefits or the Earned Income Tax Credit. ITINs are not valid identification outside the tax system and do not establish immigration status.

For more information, visit the [ITIN](#) information page on IRS.gov.

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