

# IRS News Release

Media Relations Office

Washington, D.C.

Media Contact: 202.317.4000

[www.irs.gov/newsroom](http://www.irs.gov/newsroom)

Public Contact: 800.829.1040

## IRS Begins Issuing Notices to Taxpayers whose ITINs Expire by End of 2017

### IRS YouTube Videos:

Individual Taxpayer Identification Number - [English](#) | [Spanish](#)

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WASHINGTON – The Internal Revenue Service began mailing letters this month to more than 1 million taxpayers with expiring Individual Taxpayer Identification Numbers and urges recipients to renew them as quickly as possible to avoid tax refund and processing delays.

ITINs with middle digits 70, 71, 72 or 80 are set to expire at the end of 2017. The notice being mailed -- [CP-48 Notices](#), *You must renew your Individual Taxpayer Identification Number (ITIN) to file your U.S. tax return* -- explains the steps taxpayers need to take to renew the ITIN if it will be included on a U.S. tax return filed in 2018.

The notices will be issued over a five-week period beginning in early August. Taxpayers who receive the notice but have acted to renew their ITIN do not need to take further steps unless another family member is affected.

“We urge people who receive this letter to renew their ITIN as quickly as possible to avoid tax refund and processing delays next year,” said IRS Commissioner John Koskinen. “Taking steps now and renewing early will make things go much more smoothly for ITIN holders when it comes time to file their taxes.”

Under the Protecting Americans from Tax Hikes (PATH) Act, ITINs that have not been used on a federal tax return at least once in the last three consecutive years will expire Dec. 31, 2017, and as mentioned above, ITINs with middle digits 70, 71, 72 or 80 will also expire at the end of the year. Affected taxpayers who expect to file a tax return in 2018 must submit a renewal application.

As a reminder, ITINs with middle digits 78 and 79 that expired at the end of last year can be renewed at any time.

### Who Needs an ITIN?

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

### Who Should Renew an ITIN?

Taxpayers with ITINs set to expire and who need to file a tax return in 2018 must submit a renewal application. Others do not need to take any action.

- ITINs with middle digits 70, 71, 72, or 80 (For example: 9NN-70-NNNN) need to be renewed if the taxpayer will have a filing requirement in 2018.

- Taxpayers whose ITINs expired due to lack of use should only renew their ITIN if they will have a filing requirement in 2018.
- Taxpayers who are eligible for, or who have, an SSN should not renew their ITIN, but should notify IRS both of their SSN and previous ITIN, so that their accounts can be merged.
- Taxpayers whose ITINs have middle digits 78 or 79 that have expired should renew their ITIN if they will have a filing requirement in 2018.

### Family Option Remains Available

Taxpayers with an ITIN with middle digits 70, 71, 72, 78, 79 or 80 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 70, 71, 72, 78, 79 or 80. Family members include the tax filer, spouse and any dependents claimed on the tax return.

### How to Renew an ITIN

To renew an ITIN, taxpayers must complete a [Form W-7](#) and submit all required documentation; taxpayers are not required to attach a federal tax return.

The IRS is currently accepting ITIN renewals. 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 issuing agency, 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 them apply for an ITIN. CAAs can certify all identification documents for primary and secondary taxpayers 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](#) instead of mailing original identification documents to the IRS.

### Avoid Common Errors Now; Prevent Delays Next Year

Several common errors can delay some ITIN renewal applications. The mistakes generally center on missing information and/or insufficient supporting documentation. Here are a few examples of mistakes taxpayers should avoid:

- **Filing with an expired ITIN.** Federal returns that are submitted in 2018 with an expired ITIN will be processed. However, exemptions and/or certain tax credits will be disallowed. Taxpayers will receive a notice in the mail advising them of the change to their tax return and their need to renew their ITIN. Once the ITIN is renewed, any applicable exemptions and credits will be restored and any refunds will be issued.
- **Missing a reason for applying.** A reason for needing the ITIN must be selected on the Form W-7.
- **Missing a complete foreign address.** When renewing an ITIN, if Reason B (non-resident alien) is marked, the taxpayer must include a complete foreign address on their Form W-7.

- **Mailing incorrect identification documents.** Taxpayers mailing their ITIN renewal applications must include original identification documents or certified copies by the issuing agency and any other required attachments. They must also include the ITIN assigned to them and the name under which it was issued in 6e-f.

Taxpayers should review the Form W-7 instructions for detailed information and carefully check their package before submitting it.

As a reminder, the IRS no longer accepts passports that do not have a date of entry into the U.S. as a stand-alone identification document for dependents from a country other than Canada or Mexico, or dependents of U.S. military personnel overseas. The dependent's passport must have a date of entry stamp, otherwise the following additional documents to prove U.S. residency are required:

- U.S. medical records for dependents under age 6,
- U.S. school records for dependents under age 18, and
- U.S. school records (if a student), rental statements, bank statements or utility bills listing the applicant's name and U.S. address, if over age 18

### **IRS Encourages More Applicants for the Acceptance Agent Program to Expand ITIN Services**

To increase the availability of ITIN services nationwide, particularly in communities with high ITIN usage, the IRS is actively recruiting Certified Acceptance Agents. Applications are now accepted year-round. Interested individuals, community outreach partners and volunteers at tax preparation sites are encouraged to review [program changes and requirements](#).

The IRS continues to work with partner groups and others in the ITIN community to share information about these important changes. To assist taxpayers, the IRS has a variety of informational materials, including flyers and fact sheets available in several languages on the [ITIN](#) information page on IRS.gov.