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Jun. 20, 2019

Form W-7 (Rev. September 2016) Department of the Treasury Internal Revenue Service	Application for IRS Individual Taxpayer Identification Number ► For use by individuals who are not U.S. citizens or permanent residents. ► See separate instructions.	OMB No. 1545-0074	
An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only. Before you begin: <ul style="list-style-type: none">• Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).• Getting an ITIN doesn't change your immigration status or your right to work in the United States and doesn't make you eligible for the earned income credit.		Application Type (Check one box): <input type="checkbox"/> Apply for a New ITIN <input type="checkbox"/> Renew an Existing ITIN	
Reason you're submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).			
<p>a <input type="checkbox"/> Nonresident alien required to get an ITIN to claim tax treaty benefit</p> <p>b <input type="checkbox"/> Nonresident alien filing a U.S. federal tax return</p> <p>c <input type="checkbox"/> U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return</p> <p>d <input type="checkbox"/> Dependent of U.S. citizen/resident alien Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ►</p> <p>e <input type="checkbox"/> Spouse of U.S. citizen/resident alien </p> <p>f <input type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception</p> <p>g <input type="checkbox"/> Dependent/spouse of a nonresident alien holding a U.S. visa</p> <p>h <input type="checkbox"/> Other (see instructions) ►</p> <p>Additional information for a and f: Enter treaty country ► and treaty article number ►</p>			
Name (see instructions) Name at birth if different . . . ►	1a First name	Middle name	Last name
	1b First name	Middle name	Last name

Nearly 2 million Individual Taxpayer Identification Numbers (ITINs) are set to expire at the end of 2019 as the Internal Revenue Service continues to urge affected taxpayers to submit their renewal applications early to avoid refund delays next year.

“We urge taxpayers with expiring ITINs to take action and renew the number as soon as possible. Renewing before the end of the year will avoid unnecessary delays related to their refunds,” said IRS Commissioner Chuck Rettig. “To help with this process, the IRS is sharing this material in multiple languages. We encourage partner groups to share this important information to reach as many people with ITINs as possible.”

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, 2019. In addition, ITINs with middle digits 83, 84, 85, 86 or 87 that

have not already been renewed will also expire at the end of the year. These affected

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Spanish, Traditional Chinese, Russian, Vietnamese, Korean and Haitian/Creole on IRS.gov.

Who should renew an ITIN

- Taxpayers whose ITIN is expiring and who expect to have a filing requirement in 2020 must submit a renewal application. Others do not need to take any action. ITINs with the middle digits 83, 84, 85 or 86, 87 (For example: 9NN-83-NNNN) need to be renewed even if the taxpayer has used it in the last three years. The IRS will begin sending the [CP-48 Notice](#), *You must renew your Individual Taxpayer Identification Number (ITIN) to file your U.S. tax return*, in early summer to affected taxpayers. The notice explains the steps to take to renew the ITIN if it will be included on a U.S. tax return filed in 2020. Taxpayers who receive the notice after acting to renew their ITIN do not need to take further action unless another family member is affected.
- ITINs with middle digits of 70 through 82 have previously expired. Taxpayers with these ITINs can still renew at any time, if they have not renewed already.

Family option remains available

Taxpayers with an ITIN that has middle digits 83, 84, 85, 86 or 87, as well as all previously expired ITINs, 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 that have not been identified for expiration. 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 complete a [Form W-7](#) and submit all required

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renewal application.

There are three ways to submit the Form W-7 application package. Taxpayers can:

- Mail the form, 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.
- Work with [Certified Acceptance Agents](#) (CAAs) authorized by the IRS to help taxpayers apply for an ITIN. CAAs can authenticate all identification documents for primary and secondary taxpayers, verify that an ITIN application is correct before submitting it to the IRS for processing and authenticate the passports and birth certificates for dependents. This saves taxpayers from mailing original documents to the IRS.
- In advance, call and make an appointment at a designated [IRS Taxpayer Assistance Center](#) to have each applicant's identity authenticated in person instead of mailing original identification documents to the IRS. Each family member applying for an ITIN or renewal must be present at the appointment and must have a completed Form W-7 and required identification documents. See the [TAC ITIN authentication](#) page for more details.

Avoid common errors now and prevent delays next year

Federal tax returns that are submitted in 2020 with an expired ITIN will be processed. However, certain tax credits and any exemptions 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, applicable credits and exemptions will be restored, and any refunds will be issued.

Additionally, several common errors can slow down some ITIN renewal

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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.

To expand ITIN services, the IRS continues to encourage more individuals to apply for the Acceptance Agent Program

To increase the availability of ITIN services nationwide, particularly in communities with high ITIN usage, the IRS is actively recruiting Certified Acceptance Agents and accepting applications year-round. Interested individuals are encouraged to review all CAA [program changes and requirements](#) and submit an application to become a Certified Acceptance Agent.

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

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