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Oct. 06, 2016



The IRS is notifying 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

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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:

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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.

IRS 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 applications are now accepted year-round. Interested individuals, community outreach partners and volunteers at tax preparation sites are encouraged to review all [program changes and requirements](#).

Also, the IRS has developed [material in several languages](#) for community outreach partners interested in helping the IRS get this message to all affected taxpayers.

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