



# ITIN FAQs

**Q1: Which ITINs will expire January 1, 2017?**

A1: The following ITINs will expire January 1, 2017:

- ITINs with middle digits of 78 and 79 (e.g. 9NN-78-NNNN).
- ITINs that have not been used on a tax return for Tax Year 2013, Tax Year 2014, or Tax Year 2015

**Q2: Which ITINs will NOT expire January 1, 2017?**

A2: Any ITIN that does not have a middle digit of 78 or 79 **and** was used on a tax return for Tax Year 2013, Tax Year 2014, or Tax Year 2015 will not expire January 1, 2017.

**Q3: What should I do if my ITIN is expiring January 1, 2017?**

A3: You will need to renew your ITIN if you will be filing a tax return or claim for refund after the ITIN expires and you will be using the expiring ITIN on that tax return or claim for refund. You should not renew an ITIN if the ITIN holder now has or is qualified to get a social security number (SSN). See Q&A12.

**Q4: When may I renew my ITIN that will expire January 1, 2017?**

A4: Beginning October 1, 2016, taxpayers whose ITIN will expire on January 1, 2017 can begin the renewal process.

**Q5: How do I renew an expiring ITIN?**

A5: To renew an expiring ITIN, you must submit a completed Form W-7, Application for IRS Individual Taxpayer Identification Number, and all required identification documents to the IRS. No tax return is required for a renewal application. Mail the application to Internal Revenue Service, ITIN Operation, P.O. Box 149342, Austin, TX 78714-9342. See Q&A 13 for information if you do not want to mail documents to the IRS.

**Q6: Can I submit copies of my identification documents with my Form W-7?**

A6: No, only original of identification documents or certified copies of the documents from the issuing agency will be accepted. See [www.irs.gov/ITIN](http://www.irs.gov/ITIN).

**Q7: Do I need to renew my ITIN if I won't be filing a tax return or claim for refund?**

A7: No, however, in the future if you file a U.S. tax return or claim for refund, the ITIN (including for a dependent) will need to be renewed at that time.

**Q8: I only use my ITIN on information returns, like Forms 1099. If my ITIN is expiring, do I need to renew it?**

A8: No, if your ITIN is only used on information returns and you will not be filing a tax return or claim for refund you do not need to renew your ITIN.

**Q9: If I have an ITIN with middle digits of 78 and 79, can I renew my family member's ITIN, even if it is not expiring?**

A9: Yes, the IRS will accept a Form W-7 renewal application from each member of a family if at least one of the family members listed on a tax return has middle digits of 78 or 79. If one family member has middle digits 78 or 79, all family members who were issued an ITIN may submit a Form W-7 at the same time.

**Q10: Can I renew my ITIN even though my ITIN is not expiring, and no one in my family has an ITIN that is expiring?**

A10: Because your ITIN is not expiring and there are no tax implications at this time, we ask that you wait and renew your ITIN when it is scheduled to be expired. Only ITINs that are scheduled to expire at the end of the year and need to be included on a U.S. tax return in 2017 should be renewed now. To assist taxpayers and minimize burden as much as possible, we are putting in place a rolling renewal schedule. Please visit [www.irs.gov/ITIN](http://www.irs.gov/ITIN) for the schedule and anticipated timeframe to renew.

**Q11: When will the updated Form W-7 and instructions, which includes the renewal information, be available?**

A11: We expect the updated Form W-7 and instructions will be available September 2016. The updated form and instructions when updated can be found at [www.irs.gov/W7](http://www.irs.gov/W7).

**Q12: I have a Social Security Number (SSN) and no longer need my ITIN that will be expiring. Do I need to renew my ITIN?**

A12: No, you should not renew your ITIN if you have or are eligible for an SSN. Please notify us that you have obtained a SSN and no longer need the ITIN by visiting a local IRS office or writing a letter explaining that you have now been assigned a SSN and want your tax records combined. If you write a letter, include your complete name, mailing address, and ITIN along with a copy of your social security card and a copy of the CP 565, Notice of ITIN Assignment, if available. The IRS will void the ITIN so it cannot be used by anyone in the future and associate all prior tax information filed under the ITIN with the SSN. Send your letter to: **Internal Revenue Service, Austin, TX 73301-0057.**

**Q13: If I do not want to mail my original documents to the IRS when renewing my ITIN, do I have other options?**

A13: Yes, *In lieu of sending original documentation, you may be eligible to use an IRS authorized Certified Acceptance Agent (CAA) or make an appointment at a [designated IRS Taxpayer Assistance Center \(TAC\)](#) location. To find a local CAA in your area, you can visit [www.irs.gov/individuals/acceptance-agent-program](http://www.irs.gov/individuals/acceptance-agent-program) or check your local telephone directory for the nearest location. When utilizing a CAA the original or certified documents for a dependent application must still be sent directly to the IRS.*

**Q14: What kind of passport is acceptable for dependents as a stand-alone identification document?**

A14: Effective October 1, 2016, only a passport with an entry date into the US will be acceptable 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 6 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.

**Q15: What happens if I file a tax return prior to receiving notification that my expired ITIN has been renewed?**

A15: Until the ITIN is renewed, a return with an expired ITIN will be processed and treated as timely filed, but it will be processed without any exemptions and/or credits claimed and no refund will be paid at this time. The taxpayer will receive a notice from the IRS explaining the delay in any refund and that the ITIN must be renewed. Once the ITIN is renewed, any exemptions and credits will be processed and any allowed refund will be paid. If the ITIN is not renewed, the taxpayer may be subject to interest and penalties for any tax owed as a result of disallowed exemptions and credits.