



News Release

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Unused ITINS to Expire After Five Years; New Uniform Policy Eases Burden on Taxpayers, Protects ITIN Integrity

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WASHINGTON — Individual Taxpayer Identification Numbers (ITINs) will expire if not used on a federal income tax return for five consecutive years, the Internal Revenue Service announced today. To give all interested parties time to adjust and allow the IRS to reprogram its systems, the IRS will not begin deactivating ITINs until 2016.

The new, more uniform policy applies to any ITIN, regardless of when it was issued. Only about a quarter of the 21 million ITINs issued since the program began in 1996 are being used on tax returns. The new policy will ensure that anyone who legitimately uses an ITIN for tax purposes can continue to do so, while at the same time resulting in the likely eventual expiration of millions of unused ITINs.

Developed in consultation with taxpayers, their representatives and other stakeholders, the new policy replaces the existing one that went into effect on Jan. 1, 2013.

Under the old policy, [announced](#) in November 2012, ITINs issued after Jan. 1, 2013 would have automatically expired after five years, even if used properly and regularly by taxpayers. Though ITINs issued before 2013 were unaffected by that change, the IRS said at the time that it would explore options for deactivating or refreshing the information relating to these older ITINs.

ITINs play a critical role in the tax administration system and assist with the collection of taxes from foreign nationals, resident and nonresident aliens and others who have filing or payment obligations under U.S. law. Designed specifically for tax administration purposes, ITINs are only issued to people who are not eligible to obtain a Social Security Number.

Under the new policy:

- An ITIN will expire for any taxpayer who fails to file a federal income tax return for five consecutive tax years.
- Any ITIN will remain in effect as long as a taxpayer continues to file U.S. tax returns. This includes ITINs issued after Jan. 1, 2013. These taxpayers will no longer face mandatory expiration of their ITINs and the need to reapply starting in 2018, as was the case under the old policy.

- To ease the burden on taxpayers and give their representatives and other stakeholders time to adjust, the IRS will not begin deactivating unused ITINs until 2016. This grace period will allow anyone with a valid ITIN, regardless of when it was issued, to still file a valid return during the upcoming tax-filing season.
- A taxpayer whose ITIN has been deactivated and needs to file a U.S. return can reapply using [Form W-7](#). As with any ITIN application, original documents, such as passports, or copies of documents certified by the issuing agency must be submitted with the form.

Further details, including information on how and when taxpayers with expired ITINs will be notified, will be posted on IRS.gov at a later date.