

IRS News Release

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IRS Advice to Those with Expiring ITINs: Apply Now to Avoid Refund Delays; Agency Offers Tips on Avoiding Common Errors

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WASHINGTON – The Internal Revenue Service today urged any taxpayer with an expiring Individual Taxpayer Identification Number (ITIN) and a need to file a return in the upcoming filing season to file a renewal application in the next few weeks to avoid refund and processing delays. In addition, the IRS encouraged people to check their renewal application, [Form W-7](#), carefully before filing and offered tips for avoiding common errors being seen.

ITINs are used by people who have tax-filing or payment obligations under U.S. law but are not eligible for a Social Security number. Under a recent law change by Congress, any ITIN not used on a tax return at least once in the past three years will expire on Jan. 1, 2017. In addition, any ITIN with middle digits of either 78 or 79 (9NN-78-NNNN or 9NN-79-NNNN) will also expire on that date.

This means that anyone with an expiring ITIN should act now to make sure they have a renewed ITIN in time to file a return during the upcoming tax season. Failure to do so will result in refund delays and possible loss of eligibility for some tax benefits.

The IRS said that an ITIN renewal application filed now before the end of the year will be processed before one submitted in January or February at the height of tax season. Currently, a complete and accurate renewal application can be processed in as little as seven weeks. But this timeframe is expected to lengthen to 11 weeks during tax season.

The IRS reports several common errors being seen in recent weeks that are currently slowing down and holding up some ITIN renewal applications. The mistakes generally center on missing information, and/or insufficient supporting documentation. The tax agency stressed that ITIN renewal applicants should be sure to use the latest version of Form W-7, revised September 2016. This is the version of the form, along with its [instructions](#), currently posted on IRS.gov.

To ensure prompt processing of the form, ITIN renewal applicants should also complete the following steps:

- At the top of the form, be sure to check the box that says, “Renew an existing ITIN.”
- Under, “Reason you’re submitting Form W-7,” every applicant must check one of the eight boxes. If more than one applies, be sure to check the option that best describes the tax purpose for filing the application. Do not write, “ITIN renewal,” in this section of the form, as it is not a valid reason.

- On Line 3, an applicant living outside the United States should enter their foreign address, if different from the mailing address on Line 2. If now living in the U.S., be sure to enter the foreign country of last residence. See the Form W-7 instructions for details.
- Include original supporting and required identification documentation, or certified copies from the issuing agency to prove foreign status and identity.

ITIN renewal applicants are also reminded that only a passport with a U.S. entry date is now acceptable as a stand-alone identification document for dependents. This is a change from past policy. This means that dependent ITIN applicants who use a passport without a date of entry must provide additional documentation, along with the passport, to prove U.S. residency.

Acceptable documents include:

- If under age 6, a U.S. medical record
- If under age 18, a U.S. school record
- If at least age 18, a U.S. school record for anyone who is a student. Otherwise, anyone 18 and over can provide a rental or bank statement or a utility bill listing the applicant's name and U.S. address.

Dependents from Canada, Mexico, or dependents of U.S. military personnel stationed overseas are exempt from these additional requirements.

ITIN renewal applicants can get help by visiting [IRS.gov/ITIN](https://www.irs.gov/ITIN), consulting a Certified Acceptance Agent or Acceptance Agent or making an appointment at an IRS Taxpayer Assistance Center (TAC). Here are details on each of these options:

- **IRS.gov:** The IRS website has information in [several languages](#) to assist with the renewal process. This includes Form W-7 and its instructions. Be sure to fill out the form completely, attach required documentation and mail it to the IRS. The IRS returns documents to applicants via standard U.S. mail within 60 days of receipt and processing of the Form W-7.
- **Acceptance Agents:** [Certified Acceptance Agents and Acceptance Agents](#) submit Forms W-7 on behalf of their clients. Rather than mailing the IRS important original documents, applicants have the option to work with an IRS authorized CAA. The CAAs review documentation for taxpayers and their spouses as well as passports and birth certificates for dependents. Acceptance Agents complete the Form W-7 and send the original documents or previously certified copies of the documents to IRS for processing.
- **IRS Taxpayer Assistance Centers: Applicants** may submit W-7 applications in person with original documents at [designated IRS Taxpayer Assistance Centers](#). Employees at designated TACs certify original and certified copies of passports, National ID cards and birth certificates. Service at the TACs is by appointment. Schedule an appointment by calling 844-545-5640. See [IRS.gov](https://www.irs.gov) for a list of designated TACs that offer ITIN document authentication services.