



ITIN Outreach Products

These communication products provide information on changes made to the Individual Taxpayer Identification Number (ITIN) program. They are intended for use in raising awareness among taxpayers with a need to file a federal tax return but whose ITIN will expire at the end of this year.

The products, available in multiple languages, are offered in electronic format for electronic distribution or for printing. To link to the electronic version please click on the publication numbers below.

Pub 5259, ITIN Fact Sheet (English and Spanish)

Also available in the following languages:

Chinese, Haitian, Korean, Russian and Vietnamese.

Pub 5256, You May Need to Renew Your Expiring ITIN (English and Spanish)


Also available in the following languages:

Chinese, Haitian, Korean, Russian and Vietnamese.

Pub 5257, Renewing Your ITIN (English and Spanish)

Also available in the following languages:

Chinese, Haitian, Korean, Russian and Vietnamese.

 **Fact Sheet - Expiring ITINs**

Background
The IRS has made changes to the Individual Taxpayer Identification Number (ITIN) program as a result of the Protecting Americans from Tax Hikes (PATH) Act.

What's changing?
All ITINs not used on a federal income tax return at least once for tax years 2015, 2016 or 2017, will expire on December 31, 2018. Additionally, all ITINs with middle digits 73, 74, 75, 76, 77, 81 or 82 will expire at the end of this year. 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 late summer to taxpayers who have filed a tax return containing an ITIN with the middle digits 73, 74, 75, 76, 77, 81 or 82 in the last three years. The notice explains the steps to take to renew the ITIN if it will be included on a U.S. tax return filed in 2019.

The IRS encourages taxpayers to begin the renewal process as soon as possible to avoid the rush. There is no need to wait until you receive notice of expiration. If you or someone in your family has an ITIN with the middle digits 73, 74, 75, 76, 77, 81 or 82 and you expect to have a filing requirement in 2019, you can go ahead and submit your renewal application now. If you receive your CP-48 notice after you begin the renewal process, you can ignore it. No additional action will be required on your part.

The IRS encourages taxpayers to begin the renewal process as soon as possible to avoid the rush. There is no need to wait until you receive notice of expiration. If you or someone in your family has an ITIN with the middle digits 73, 74, 75, 76, 77, 81 or 82 and you expect to have a filing requirement in 2019, you can go ahead and submit your renewal application now. If you receive your CP-48 notice after you begin the renewal process, you can ignore it. No additional action will be required on your part.

As a reminder, last year, ITINs with the middle digits of 70, 71, 72 and 80, expired. Middle digits 78 & 79 expired in 2016. Taxpayers with these ITIN numbers can renew at any time.

What you need to do to renew your ITIN?
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. Use the most current revision of the Form W-7 (Revision 9-2016) and refer to the Form W-7 instructions for guidance.
To make this renewal effort easier and reduce paperwork, all family members listed on a tax return may renew their ITINs at the same time. Family members include the tax filer, spouse and any dependents claimed on that tax return.

What other important things do you need to know about renewing your ITIN?
There are three ways taxpayers can submit their Form W-7 application package. They can:
• Mail their Form W-7 and original identification documents or copies certified by the agency that issued them to the IRS address listed on the form instructions. The IRS will review the identification documents and return them within 60 days.
• Use one of the many **Certified Acceptance Agents (CAAs)** authorized by the IRS to hold them apply for an ITIN. CAAs can certify all identification documents for primary and secondary taxpayers as well as passports and birth certificates for dependents. This saves taxpayers from making original documents to the IRS, or
• Call and make an appointment at a designated IRS Taxpayer Assistance Center.

If you file a U.S. tax return with an expiring ITIN, there may be a delay in processing your tax return. Taking action now to renew will help avoid delays.
No action is necessary if you do not need to file a tax return. ITINs that are only used on information returns filed with the IRS by third parties do not need to be renewed. However, if you use the ITIN to file a U.S. tax return in the future (including for a dependent), the ITIN will need to be renewed before you file.


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 military members 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 18 and
- U.S. school records, rental statements, bank statements or utility bills listing the applicant's name and U.S. address, if over 18.

Check IRS.gov/ITIN for more details.

For more information, visit the [ITIN](http://www.irs.gov) information page on IRS.gov

Publication 5259 (EN-SP) (Rev. 6-2018) Catalog Number 691320 Department of the Treasury Internal Revenue Service www.irs.gov

 **You May Need to Renew Your Expiring ITIN**


All ITINs not used to file a U.S. tax return at least once for tax years 2015, 2016 or 2017 will expire Dec. 31, 2018.

ITINs with middle digits 73, 74, 75, 76, 77, 81 or 82 (For example: 9NN-73-NNNN) will also expire at the end of this year.

Only taxpayers who will be included on a U.S. tax return next year need to renew their ITIN. Timely renewal of ITINs will help avoid processing delays. If you need to file a tax return in 2019 and your ITIN has expired or is expiring at the end of the calendar year, you need to renew your ITIN immediately.

Go to IRS.gov/ITIN for more information.

Publication 5256 (EN-SP) (Rev. 6-2018) Catalog Number 691326 Department of the Treasury Internal Revenue Service www.irs.gov

 **You May Need to Renew Your Expiring ITIN**


All ITINs not used to file a U.S. tax return at least once for tax years 2015, 2016 or 2017 will expire Dec. 31, 2018.

ITINs with middle digits 73, 74, 75, 76, 77, 81 or 82 (For example: 9NN-73-NNNN) will also expire at the end of this year.

Only taxpayers who will be included on a U.S. tax return next year need to renew their ITIN. Timely renewal of ITINs will help avoid processing delays. If you need to file a tax return in 2019 and your ITIN has expired or is expiring at the end of the calendar year, you need to renew your ITIN immediately.

Go to IRS.gov/ITIN for more information.

Publication 5256 (EN-SP) (Rev. 6-2018) Catalog Number 691326 Department of the Treasury Internal Revenue Service www.irs.gov

 **You May Need to Renew Your Expiring ITIN**


All ITINs not used to file a U.S. tax return at least once for tax years 2015, 2016 or 2017 will expire Dec. 31, 2018.

ITINs with middle digits 73, 74, 75, 76, 77, 81 or 82 (For example: 9NN-73-NNNN) will also expire at the end of this year.

Only taxpayers who will be included on a U.S. tax return next year need to renew their ITIN. Timely renewal of ITINs will help avoid processing delays. If you need to file a tax return in 2019 and your ITIN has expired or is expiring at the end of the calendar year, you need to renew your ITIN immediately.

Go to IRS.gov/ITIN for more information.

Publication 5256 (EN-SP) (Rev. 6-2018) Catalog Number 691326 Department of the Treasury Internal Revenue Service www.irs.gov

 **You May Need to Renew Your Expiring ITIN**

What is an Individual Taxpayer Identification Number (ITIN)?
ITINs are tax processing numbers issued by the IRS that you, your spouse or your dependents must use to file a U.S. tax return if you are ineligible for a Social Security Number.

Why would my ITIN expire?
There are two reasons an ITIN would expire at the end of this year:
• You did not use your ITIN on a U.S. tax return at least once for tax years 2015, 2016 or 2017 or...
• Your ITIN has the middle digits 73, 74, 75, 76, 77, 81 or 82 (For example: 9NN-73-NNNN).

Will the IRS notify me if my ITIN is expiring?
The IRS will notify you by mail (CP-48 Notice) that an ITIN on your tax return is expiring if you have filed a U.S. tax return in the last three years using an ITIN for you, your spouse or your dependents and that ITIN has the middle digits 73, 74, 75, 76, 77, 81 or 82.

IRS will not notify you directly if your ITIN has not been included on a U.S. tax return at least once in the last three tax years. Extensive media communication and outreach are underway to notify all affected taxpayers.

Do I need to renew my ITIN?
You only need to renew an expiring ITIN if it will be included on a U.S. tax return or a claim for refund that you plan to file in 2019. Check the Interactive Tax Assistant tool on IRS.gov to help determine if you are required to file a federal tax return.
Also, if you have or are eligible for a Social Security number, do not renew your ITIN. You cannot have both an ITIN and an SSN.

How do I renew my expiring ITIN?
If you need to file a U.S. tax return in 2019 and your ITIN will expire, you should begin the renewal process immediately. You should submit Form W-7, Application for IRS Individual Taxpayer Identification Number, and all required identification documentation. Be sure to use the current Form W-7 (Rev. 9-2016). All family members may submit a Form W-7 at the same time if at least one of your family members has an ITIN with the middle digits of 73, 74, 75, 76, 77, 81 or 82.

What happens if I don't renew my expiring ITIN?
You only need to renew your ITIN if you need to file a U.S. tax return in 2019. If you don't renew your ITIN and file a U.S. tax return with the expired ITIN, there may be a delay in processing your tax return.

For more information, go to IRS.gov/ITIN.

Publication 5257 (EN-SP) (Rev. 6-2018) Catalog Number 691327 Department of the Treasury Internal Revenue Service www.irs.gov

This publication is a guide to changes IRS implemented as a result of the PATH Act that required expiration of certain ITINs. It also covers required documentation for dependent ITIN applications.

This publication provides taxpayers quick facts about which ITINs are expiring and how to get more information. It provides three flyers per page and can be printed and cut/separated for use.

This publication is a full page (8.5 X 11) document detailing the facts about expiring ITINs and basic information about how to renew them. There's an electronic version with instructions and a printable version with instructions on how and where to find more information.