

Sample article for organizations to use to reach customers (552 word count)

Post the following article on your websites and/or use in other communication vehicles to educate your customers who have ITINs.

New requirements for some taxpayers who have Individual Taxpayer Identification Numbers

The IRS is implementing a change to the Individual Taxpayer Identification Number (ITIN) program to require some taxpayers to renew their ITIN. The Protecting Americans from Tax Hikes Act requires that if you were issued an ITIN, but have not used it (as the primary filer, spouse or dependent) on a federal tax return at least once in the last three years, your ITIN will expire at the end of 2016.

Additionally, if you have an ITIN with middle digits 78 or 79, whether you used it on a tax return or not, it will also expire at the end of 2016. The IRS has mailed Letter 5821 to affected taxpayers whose ITIN number has middle digits 78 and 79, and who have filed a return at least once in the last three years. The letter explains the steps to take to renew your ITIN.

If you have to file a tax return, you will need to renew your ITIN. To renew your ITIN, you must complete [Form W-7](#), Application for IRS Individual Taxpayer Identification Number, follow the instructions and include all information and documentation required. No tax return is required when renewing an ITIN. Taxpayers who have a filing requirement and whose ITIN will expire at the end of the calendar year can begin the renewal process starting October 1. Taxpayers are reminded to use the most current revision of the Form W-7 (Rev. 9-2016).

If you have an ITIN with the middle digits of 78 or 79 and receive a renewal letter from the IRS, you can choose to renew the ITINs of all your family members at the same time. Family members include the tax filer, the spouse and any dependents claimed on their tax return.

If taxpayers do not renew their ITIN and file a U.S. tax return with the expired ITIN, there may be a delay in processing. Taking timely action to renew will help avoid delays.

The new policy will ensure that ITINs are being issued for legitimate tax purposes and serve to further protect the ITIN program.

Further details can be found on www.irs.gov by searching "ITIN."

Date: Oct. 20, 2016

NOTE TO EDITOR: Below are links to IRS.gov and information referencing ITINs.

Information for Taxpayers

- [IRS announces ITIN changes effective January 1](#)
- [Individual Taxpayer Identification Numbers \(ITIN\)](#)
- [ITIN Program Changes](#)
- [Understanding Your ITIN](#)

Outreach materials for IRS partners and stakeholders

- [Publication. 5261](#), ITIN Outreach Products - Use these outreach products to help taxpayers with a need to file a federal tax return next year but whose ITIN will expire at the end of this year.

On Twitter? Send these Tweets:

- Your #ITIN may be expiring at the end of 2016 <http://go.usa.gov/cayeh>
- Is your #ITIN expiring? It may be if you haven't used it once in three consecutive tax years. <http://go.usa.gov/cayeh>
- #IRS will expire all #ITINs not used on a tax return once in three consecutive tax years. <http://go.usa.gov/cayeh>
- If your #ITIN has middle digits 78 or 79 (9NN-78-NNNN) or (9NN-79-NNNN) it will expire at the end of 2016. <http://go.usa.gov/cayeh>