



Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0201

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|----------------------|------------------------|
| <b>Notice</b>        | CP48                   |
| <b>Notice date</b>   | September 5, 2019      |
| <b>To contact us</b> | 855-xxx-xxxx, ext. xxx |

Page 1 of 3

TAXPAYER NAME  
STREET  
CITY, STATE ZIP

## You must renew your Individual Taxpayer Identification Number (ITIN) to file your U.S. tax return

According to our records, the ITIN for you or someone listed on your tax return is set to expire on January 1, 2020. Unless you take action, you will not be able to use this ITIN to file your tax returns in the future.

**Which ITINs are expiring:** An ITIN will expire on January 1, 2020, if the middle numbers are 83, 84, 85, 86, or 87 (for example, 9NN-83-NNNN). If you or someone listed on your tax return has an ITIN with middle numbers 83, 84, 85, 86, or 87, you must take action to renew the ITIN.

**Caution:** Information included in this letter is applicable to the recipient only. All others should visit [www.irs.gov/ITIN](http://www.irs.gov/ITIN) for information on ITINs applicable to their situation.

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### Who needs to renew an ITIN?

You need to renew the ITIN if you will file a U.S. tax return listing an ITIN with middle numbers 83, 84, 85, 86, or 87 (for yourself, your spouse, or any dependent residing in the United States). Your spouse or dependent should also renew if they file their own return, a joint return with you or can be claimed for a tax benefit other than a personal exemption in 2020. When renewing your ITIN, all family members can submit their Forms W-7 at the same time.

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**Who does not need to renew an ITIN?**

You don't need to renew the ITIN if:

- You will not be using the ITIN with middle numbers 83, 84, 85, 86, or 87 (for yourself, your spouse, or any dependent) on a U.S. tax return.
- Third parties are only using the ITINs on information returns filed with the IRS. However, in the future, if you use the ITIN to file a U.S. tax return (including for a dependent), you will need to renew the ITIN at that time.
- The owner of the ITIN with middle numbers 83, 84, 85, 86, or 87 became a U.S. citizen or legal resident alien and has a social security number (SSN). You don't need to renew your ITIN; however, you do need to provide your SSN and previous ITIN to the contact number listed above.
- The owner of the ITIN is your spouse or dependent residing outside the United States. The deduction for personal exemptions has been suspended for tax years 2018 through 2025 by the Tax Cuts and Jobs Act signed on December 22, 2017. Consequently, spouses or dependents outside the United States who would have been claimed for this personal exemption benefit and no other benefit do not need to renew their ITINs this year.

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**What you need to do to renew an ITIN:**

Submit a Form W-7, Application for IRS Individual Taxpayer Identification Number, or Form W-7(SP), Solicitud de Número del Identificación Personal del Contribuyente del Servicio de Impuestos Internos, along with your valid supporting original or certified copies by the issuing agency identification documents and any other required attachments. Applicants must also select the appropriate reason for needing the ITIN, as outlined in the Form W-7/W-7(SP) instructions. Please refer to [www.irs.gov/W7](http://www.irs.gov/W7) or to order by phone call 800-TAX-FORM (800-829-3676) to get the current revision of Form W-7/W-7(SP) and instructions. Please include a copy of this letter with the application.

We'll accept renewal applications throughout the year. We'll return your identification documents within 60 days. Send your renewal application to us early to avoid delays in processing your next tax return.

You don't need to attach a tax return to your Form W-7/W-7(SP) renewal application if you submit the application before you're ready to file your return.

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**If we don't hear from you****The ITIN will expire as of January 1, 2020.**

- If you don't renew the ITIN and file a U.S. tax return with the ITIN, there may be a delay in processing your tax return.

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**Additional information**

- Visit [www.irs.gov/cp48](http://www.irs.gov/cp48) for more information. Please keep this notice for your records.
- For tax forms, instructions, or publications, visit our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or to order by phone call 800-TAX-FORM (800-829-3676).

**Taxpayer Advocate Service**

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) or call 877-777-4778.

**Low Income Taxpayer Clinics (LITC)**

Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at [www.irs.gov](http://www.irs.gov). Also, see the LITC page at [www.taxpayeradvocate.irs.gov/litcmap](http://www.taxpayeradvocate.irs.gov/litcmap). Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.