

IRS News Release

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More than 2 million ITINs to expire this year; Renew soon to avoid refund delays

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Individual Taxpayer Identification Number – [English](#) / [Spanish](#) / [ASL](#)

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WASHINGTON — With more than 2 million Individual Taxpayer Identification Numbers (ITINs) set to expire at the end of 2018, the Internal Revenue Service today urged affected taxpayers to submit their renewal applications soon to beat the rush and avoid refund delays next year.

In the third year of the renewal program, the IRS has increased staffing to handle the anticipated influx of W-7 applications for renewal. This third wave of expiring ITINs is expected to affect as many as 2.7 million taxpayers. To help taxpayers, the renewal process for 2019 is beginning earlier than last year.

“Even though the April tax deadline has passed, the IRS encourages people affected by these ITIN changes to take steps as soon as possible to prepare for next year’s tax returns,” said Acting IRS Commissioner David Kautter. “Acting now to renew ITIN numbers will help taxpayers avoid delays that could affect their tax filing and refunds in 2019. The IRS appreciates the help from partner groups across the nation sharing this information with those with expiring ITIN numbers.”

Under the Protecting Americans from Tax Hikes (PATH) Act, ITINs that have not been used on a federal tax return at least once in the last three consecutive years will expire Dec. 31, 2018. In addition, ITINs with middle digits 73, 74, 75, 76, 77, 81 or 82 will also expire at the end of the year. These affected taxpayers who expect to file a tax return in 2019 must submit a renewal application as soon as possible.

ITINs are used by people who have tax filing or payment obligations under U.S. law but who are not eligible for a Social Security number. ITIN holders who have questions should visit the [ITIN](#) information page on IRS.gov and take a few minutes to understand the guidelines.

Once again, the IRS is launching a nationwide education effort to share information with ITIN holders. To help taxpayers, the IRS offers a variety of informational materials, including flyers and fact sheets, available in several languages on IRS.gov.

The IRS will continue to work with partner groups and others in the ITIN community to share information widely about these important changes.

Who should renew an ITIN

- Taxpayers whose ITIN is expiring and who need to file a tax return in 2019 must submit a renewal application. Others do not need to take any action. ITINs with the middle digits 73, 74, 75, 76, 77, 81 or 82 (For example: 9NN-73-NNNN) need to be renewed even if the taxpayer has used it in the last three years. 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 early summer to affected taxpayers. 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. Taxpayers who receive the notice after taking action to renew their ITIN do not need to take further action unless another family member is affected.
- ITINs with middle digits of 70, 71, 72, 78, 79 or 80 have previously expired. Taxpayers with these ITINs can still renew at any time.
- Spouses or dependents residing inside the United States should renew their ITINs. However, spouses and dependents residing outside the United States do not need to renew their ITINs unless they anticipate being claimed for a tax benefit (for example, after they move to the United States) or if they file their own tax return. That's because the deduction for personal exemptions is suspended for tax years 2018 through 2025 by the Tax Cuts and Jobs Act. 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.

Family option remains available

Taxpayers with an ITIN that has middle digits 73, 74, 75, 76, 77, 81 or 82, as well as all previously expired ITINs, have the option to renew ITINs for their entire family at the same time. Those who have received a renewal letter from the IRS can choose to renew the family's ITINs together, even if family members have an ITIN with middle digits that have not been identified for expiration. Family members include the tax filer, spouse and any dependents claimed on the tax return.

How to renew an ITIN

To renew an ITIN, a taxpayer must complete a [Form W-7](#) and submit all required documentation. Taxpayers submitting a Form W-7 to renew their ITIN are not required to attach a federal tax return. However, taxpayers must still note a reason for needing an ITIN on the Form W-7. See the Form W-7 instructions for detailed information.

There are three ways to submit the W-7 application package. Taxpayers can:

- Mail the Form W-7, along with original identification documents or copies certified by the agency that issued them, to the IRS address listed on the Form W-7 [instructions](#). The IRS will review the identification documents and return them within 60 days.
- Work with [Certified Acceptance Agents](#) (CAAs) authorized by the IRS to help taxpayers apply for an ITIN. CAAs can authenticate all identification documents for primary and secondary taxpayers, verify that an ITIN application is correct before submitting it to the IRS for processing and authenticate the passports and birth certificates for dependents. This saves taxpayers from mailing original documents to the IRS.

- In advance, call and make an appointment at a designated [IRS Taxpayer Assistance Center](#) to have each applicant's identity authenticated in person instead of mailing original identification documents to the IRS. Applicants should bring a completed Form W-7 along with all required identification documents. See the [TAC ITIN authentication](#) page for more details.

Avoid common errors now and prevent delays next year

Federal tax returns that are submitted in 2019 with an expired ITIN will be processed. However, certain tax credits and any exemptions will be disallowed. Taxpayers will receive a notice in the mail advising them of the change to their tax return and their need to renew their ITIN. Once the ITIN is renewed, applicable credits and exemptions will be restored and any refunds will be issued.

Additionally, several common errors can slow down and hold some ITIN renewal applications. These mistakes generally center on missing information or insufficient supporting documentation, such as name changes. The IRS urges any applicant to check over their form carefully before sending it to the IRS.

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 U.S. military personnel 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 age 6,
- U.S. school records for dependents under age 18, and
- U.S. school records (if a student), rental statements, bank statements or utility bills listing the applicant's name and U.S. address, if over age 18.

IRS continues to encourage more applicants for the Acceptance Agent Program to expand ITIN services

To increase the availability of ITIN services nationwide, particularly in communities with high ITIN usage, the IRS is actively recruiting Certified Acceptance Agents and accepting applications year-round. Interested individuals are encouraged to review all CAA [program changes and requirements](#) and submit an application to become a Certified Acceptance Agent.

For more information, visit the [ITIN](#) information page on IRS.gov