

ITIN GUIDE: INFORMATION AND UPDATES ABOUT THE IRS'S INDIVIDUAL TAX IDENTIFICATION NUMBER (ITIN) TABLE OF CONTENTS ³

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Immigrants Rising

Iliana G. Perez

INTRODUCTION

The purpose of this guide is to provide information and updates about the Internal Revenue Service's Individual Taxpayer Identification Number (ITIN). It is important to understand the role of ITINs given the implications of potential changes to immigration policy and programs with the new administration.

Basic Facts:

- » An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service.
- » The Internal Revenue Service (IRS) issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security number (SSN) from the Social Security Administration (SSA).
- » ITINs allow individuals ineligible for an SSN to (1) report their earnings to the IRS, (2) open interest-bearing bank accounts with certain banks and, (3) conduct business in the U.S.
- » The IRS issues ITINs regardless of immigration status, because both citizens and noncitizens may have a U.S. tax filing or reporting requirement under the Internal Revenue Code.
- » ITINs are intended primarily to facilitate federal tax reporting. An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.

This guide will walk readers through the initial application and renewal process. A separate guide discussing the use of ITINs to earn a living as an independent contractor and entrepreneur is currently being written and will be released in early January.

FREQUENTLY ASKED QUESTIONS

Some of the most frequently asked questions (FAQs) regarding ITINs are answered in this guide, including the following:

Can undocumented individuals apply for an ITIN?

Yes. Any individual not eligible for a SSN may apply and file for an ITIN.

Are ITINs valid for identification?

No. ITINs are not valid identification outside the federal tax system. Since ITINs are strictly for tax processing, the IRS does not apply the same standards as agencies that provide genuine identity certification (e.g. state IDs/ driver's license, passports, green cards, etc.).

Can I open a bank account with an ITIN? Yes.

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Some banks will accept the ITIN instead of the SSN. However, you still need to provide some form of identification. We suggest calling or visiting your local bank or credit union¹ to ensure they accept the ITIN and inquire about the types of ID they accept.

Do ITINs enable someone to work legally? No. ITINs are for federal income tax purposes only. Getting an ITIN does not change your immigration status or your authorization to work in the United States.

Can ITINs be used as proof of identification to obtain a state driver's license?

No. ITINs are not valid for identification outside the federal tax system. However, some states may accept the ITIN as part of the driver's license application or verification of residency.

Who should renew their ITIN?

Anyone who has not used their ITIN on a federal tax return at least once in the last three years should renew. All ITINs issued before 2013 will begin expiring this year based on a rolling schedule. You will be notified via postal mail (using the address on your most recent income tax form on which the ITIN appears) if your ITIN is expiring.

¹ Bank of America, Chase, Wells Fargo and Capital One are some of the banks that accept ITINs.

When does renewal of ITINs begin?

January 1, 2017.

Which ITINs are expiring?

Individuals who hold ITINs with middle digits of 78 and 79 (e.g. 9NN-78-NNNN). The IRS began sending Letter 5821 to taxpayers with these expiring ITINs in Summer 2016.

When may I renew my ITIN?

Taxpayers whose ITINs will expire on January 1, 2017 can begin the renewal process beginning October 1, 2016.

How do I renew my ITIN?

Complete your federal tax return, complete W-7 form

and provide original documentation (or certified copies of the documentation from the issuing agency) required to support the information provided on Form W-7.

Should I apply or renew an ITIN if I have a valid SSN?

No. Any person who applied for and received an SSN will no longer be eligible for an ITIN, since his/her SSN remains valid, even if his/her work authorization expires.

Should I apply or renew an ITIN if I am a DACA recipient?

No. If you obtained DACA and used it to get a SSN you should not continue to use or renew your ITIN. Regardless of the possible termination of DACA, the assigned SSN will remain your SSN even if the individual's work authorization terminates.

RECENT CHANGES

Several changes have been made to the ITIN application and process since its inception in 1996.

Since 2003 the IRS began to tighten standards for issuing ITINs by requiring tax returns as proof that the ITIN would be used for tax administration purposes.²

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The IRS also announced that it would change the appearance of the ITIN from a card to a letter to avoid possible similarities with the SSN card. No other major changes occurred from 2003 until 2012, when the IRS announced revised procedures for the 2013 filing season, requiring original documents or copies certified by the issuing agency for most applications. Moreover, on November 29, 2012, the IRS announced for the first time that ITINs would expire after five years.³ They also announced that Certifying

Acceptance Agents (CAAs) would be allowed to engage in the ITIN application process by reviewing original documents or copies certified by the issuing agency.

A new policy was introduced on June 30, 2016⁴, but it became obsolete with the passage of the [Tax Hikes Act of 2015](#) (PATH Act)⁵, enacted on December 18, 2015. The new law states that ITINs that have not been used on a federal tax return at least once in the last three years would no longer be valid for use on a tax return unless renewed by a taxpayer. In addition, ITINs issued prior to 2013 and not used on a federal tax return in the last three years need to be renewed starting October 1, 2016, based on a rolling renewal schedule. Starting in Summer of 2016, the IRS began mailing Letter 5821 to individuals holding ITINs with the middle digits of 78 or 79, informing them to renew their ITINs.

2 IRS Announces Revisions to ITIN Applications (Dec. 17, 2003), <https://www.irs.gov/uac/irs-announces-revisions-to-itin-applications>

3 IRS Strengthens Integrity of ITIN System; Revised Application Procedures in Effect for Upcoming Filing Season (Nov. 29, 2012), <https://www.irs.gov/uac/newsroom/irs-strengthens-integrity-of-itin-system-revised-application-procedures-in-effect-for-upcoming-filing-season>

4 Unused ITINs to Expire After Five Years; New Uniform Policy Eases Burden on Taxpayers, Protects ITIN Integrity (June 30, 2014), <https://www.irs.gov/uac/newsroom/unused-itins-to-expire-after-five-years-new-uniform-policy-eases-burden-on-taxpayers-protects-itin-integrity>

5 Implementation of PATH Act ITIN Provisions, <https://www.irs.gov/pub/irs-drop/n-16-48.pdf>

RENEWALS

What Happens Once an ITIN is Renewed Once renewed, an ITIN will remain in effect unless it is not used on a tax return for three consecutive years. It is important to note that the issuance date of a renewed ITIN is the date the ITIN was originally issued, not the

renewal date.

What May Happen if an ITIN is Not Renewed
Some individuals may not be aware that their ITIN has expired or that they must renew an expired ITIN. According to the IRS, returns filed by these individuals will be accepted by the IRS; however, there may be a delay in processing these returns, and certain credits, such as the Child Tax Credit⁶ and the American Opportunity Tax Credit⁷, may not be allowed unless the ITIN is renewed. This could result in a reduced refund or additional penalties and interest. The IRS will notify these filers about the delay and any reduction in refunds and credits claimed and will inform them about the need to file Form W-7 to renew their ITIN.

According to NILC, the disadvantage to not renewing is that an individual who earns the threshold amount of income in a tax year that triggers the filing requirement for someone with their tax filing status (e.g. single, married filing jointly, head of household, etc.) is required by law to file a tax return and would need an ITIN to do so. Records of tax filings can also be helpful (and sometimes are sought by immigration law judges) during the immigration adjustment process. For more information on the benefits for immigrants of filing income tax returns, please see NILC's guide, [Individual Taxpayer Identification Number \(ITIN\): A Powerful Tool for Immigrant Taxpayers](#)⁸.

6 Undocumented immigrants are currently eligible for the Child Tax Credit and the refundable portion (called the Additional Child Tax Credit). It is expected that the incoming Congress will attempt to change the law to prevent this, as they have in past legislative sessions.

7 Undocumented students may be eligible for the American Opportunity Tax Credit as long as they meet the substantial presence test found in the 2015 U.S. Tax Guide for Aliens found here: <https://www.irs.gov/pub/irs-pdf/p519.pdf>

8 <https://www.nilc.org/issues/taxes/itinfaq/>

11 Credit History Transfer Letter, https://docs.google.com/document/d/1gyGvXZP8mrOq3k_nqG-AIArqvWzC5-pj4pWLP3Augs/edit?usp=sharing

Holders of Expired ITINs Who Have Obtained or Become Eligible for a SSN

An individual with an expired ITIN who has obtained or become eligible for an SSN (for example through DACA) should not renew the ITIN and should discontinue using it. It is improper to use both the ITIN and the SSN assigned to the same person to file tax returns.

How to Notify the IRS About Your New SSN It is your responsibility to notify the IRS so it can combine all of your tax records under one identification number. If you do not notify the IRS when you are assigned a SSN, you may not receive credit for all wages paid and taxes withheld, which could reduce the amount of any refund due. Individuals who become eligible to obtain a SSN (i.e. DACA or permanent residents) should obtain one from the Social Security Administration (SSA) and visit a [local IRS office](#)⁹, or write a letter explaining that you have now been assigned a SSN and want your tax records combined. Include your complete name, mailing address, and ITIN along with a copy of your social security card and a copy of the CP 565, Notice of ITIN Assignment, if available. [Appendix A](#)¹⁰ for an example of a letter. The IRS will void the ITIN and associate all prior tax information filed under the ITIN with the SSN. Send your letter to:

Internal Revenue Service
Austin, TX 73301-0057

Note: In addition to sending a letter to the IRS, you may also send letters to the credit agencies requesting to change your ITIN to a SSN. The letter should include name, mailing address and copies of your ITIN, SSN and identification. See [Appendix B](#)¹¹ for an example of a letter.

⁹ You may find your local IRS office using the IRS Local Office Locator found here: <https://apps.irs.gov/app/officeLocator/index.jsp>

¹⁰ Letter Notifying IRS About New SSN, <https://docs.google.com/document/d/1L4v3cC5WbsAVuwuyZxA7pYLifJZKaxM7bwENsCCfLr4/edit?usp=sharing>

Information Specific to DACA Recipients DACA recipients are eligible to receive a social security number (SSN) and therefore should not continue to use or renew their ITIN. Regardless of the possible termination of DACA, the assigned SSN will remain their SSN even if the individual's work authorization terminates. As stated above, all people who have obtained a SSN should send letters to the IRS and credit agencies requesting to transfer all tax and credit history from the ITIN to their SSN.

CONFIDENTIALITY OF ITIN INFORMATION

ITIN information is partially protected by Internal Revenue Code § 6103, which generally prohibits the IRS from disclosing taxpayer information, including to other federal agencies.¹² However, there are important exceptions that you should be aware of. In general, the IRS is required to disclose taxpayer information to state agencies responsible for tax administration, to law enforcement agencies for investigation and prosecution of non tax criminal laws, or to powers of attorney and other designees.¹³ The IRS may also provide limited disclosure of information in the course of official tax administration investigations to third parties if necessary to obtain information that is not otherwise reasonably available.¹⁴

It is important to know that for the most part, under current law, information on the ITIN is protected from being shared with other federal agencies, including immigration agencies. According to NILC, to change the confidentiality of tax related information, including ITIN information, Congress would have to change the law, as the confidentiality protections are codified in the IRS Code 6103. The IRS, historically, has been very invested in maintaining the confidentiality of its

information, since the IRS does not want to see the inevitable reduction in tax revenue that would result if the confidentiality

12 Disclosure of Official Information, Disclosure to Persons with a Material Interest (January 05, 2016),

https://www.irs.gov/irm/part11/irm_11-003-002.html

13 Disclosure Laws (October 15, 2015), <https://www.irs.gov/government-entities/federal-state-local-governments/disclosure-laws>

14 Ibid.

protections were weakened. At this point, no one can predict what the incoming administration may try to do. Therefore, undocumented immigrants should know that there is some risk associated with applying and filing for a ITIN.

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preparer has a questionable history with the Better Business Bureau and check for any disciplinary actions and licensure status through the state boards of accountancy for certified public accountants; the state bar associations for attorneys; and the IRS Office of Enrollment for enrolled agents.

FRAUD WARNING

Similar to immigration services, you should be very careful when choosing a tax preparer. You do not want to become a victim to any scheme that offers unrealistic wealth or exemption from your obligation to file tax returns and/or pay taxes. While most preparers provide excellent and honest service to their clients, a few unscrupulous tax return preparers file false and fraudulent tax returns and ultimately defraud their clients. It is important to know that even if someone else prepares your return, you are ultimately responsible for all the information on the tax return, which is why it is very important to choose your tax preparer wisely.

The IRS prepared the following points to keep in mind when considering paying someone else to prepare your taxes.¹⁵

Check the person's qualifications. New regulations require all paid tax return preparers to have a Preparer Tax Identification Number (PTIN). In addition to making sure they have a PTIN, ask if the preparer is affiliated with a professional organization and attends continuing education classes. The IRS is also phasing in a new test requirement to make sure those who are not an enrolled agent, CPA, or attorney have met minimal competency requirements. Those subject to the test will become a Registered Tax Return Preparer once they pass it.

Check the preparer's history. Check to see if the

15 Tips for Choosing a Tax Return Preparer (January 2012), <https://www.irs.gov/uac/tips-for-choosing-a-tax-return-preparer>

Find out about their service fees. Avoid preparers who base their fee on a percentage of your refund or those who claim they can obtain larger refunds than other preparers. Also, always make sure any refund due is sent to you or deposited into an account in your name. Under no circumstances should all or part of your refund be directly deposited into a preparer's bank account.

Ask if they offer electronic filing. Any paid preparer who prepares and files more than 10 returns for clients must file the returns electronically, unless the client opts to file a paper return. More than 1 billion individual tax returns have been safely and securely processed since the debut of electronic filing in 1990. Make sure your preparer offers IRS e-file.

Make sure the tax preparer is accessible. Make sure you will be able to contact the tax preparer after the return has been filed, even after the April due date, in case questions arise.

Provide all records and receipts needed to prepare your return. Reputable preparers will request to see your records and receipts and will ask you multiple questions to determine your total income and your qualifications for expenses, deductions and other items. Do not use a preparer who is willing to electronically file your return before you receive your

Form W-2 using your last pay stub. This is against you sign it.
IRS e-file rules.

Never sign a blank return. Avoid tax preparers that ask you to sign a blank tax form.

Review the entire return before signing it. Before you sign your tax return, review it and ask questions. Make sure you understand everything and are comfortable with the accuracy of the return before

Make sure the preparer signs the form and includes his or her preparer tax identification number (PTIN). A paid preparer must sign the return and include his or her PTIN as required by law. Although the preparer signs the return, you are responsible for the accuracy of every item on your return. The preparer must also give you a copy of the return.

TAX PREPARATION ASSISTANCE

The IRS can help many taxpayers prepare their own returns without the assistance of a paid preparer. Before seeking a paid preparer, taxpayers might consider how much information is available directly from the IRS through the IRS Web site. Below are a few options available through the IRS:

1. If you feel comfortable doing your own taxes, you may want to use Free File Software if your income is \$62,000 or less and Free File Fillable Forms if your income is greater than \$62,000. The [IRS Free File](#)¹⁶ is a partnership between the IRS and the Free File Alliance, a group of industry-leading private-sector tax preparation companies that have agreed to provide free commercial online tax preparation and electronic filing.

2. You may also use [commercial tax preparation software](#)¹⁷ and file your taxes electronically. You can pay electronically, as well.

3. You may find an authorized IRS e-file provider in your area through the IRS. The IRS provides an online database for all Authorized IRS e-file Providers that choose to be included in the database. You can

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locate the closest Authorized IRS e-file Providers in your area where you can electronically file your tax return using the [IRS e-file Provider Locator](#)¹⁸.

There is also a free tax return preparation for qualifying taxpayers available through programs such as the Volunteer Income Tax Assistance Program (VITA) and Tax Counseling for the Elderly (TCE). VITA offers free tax help to people who generally make \$54,000 or less, persons with disabilities and limited English speaking taxpayers who need assistance in preparing their own tax returns. IRS-certified volunteers provide free basic income tax return preparation with electronic filing to qualified individuals. TCE offers free tax help for all

16 For more information on Free File, visit <https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free>

17 For more information on e-file with commercial tax prep software, visit <https://www.irs.gov/uac/efile-with-commercial-software>

18 IRS e-file Provider Locator, <https://www.irs.gov/uac/authorized-irs-e-file-providers-for-individuals>

taxpayers, particularly those who are 60 years of age and older, specializing in questions about pensions and retirement-related issues unique to seniors. Please refer to [Publication 3676-B](#)¹⁹ for additional information on the types of services they provide and what to bring.

VITA and TCE sites are generally located at

community and neighborhood centers, libraries, schools, shopping malls and other convenient locations across the country. To locate the nearest VITA or TCE site near you, use the [VITA Locator Tool](#)²⁰ or call 800-906-9887.

When looking for a TCE site keep in mind that a majority of the TCE sites are operated by the AARP Foundation's Tax Aide program. To locate the nearest AARP TCE Tax Aide site between January and April use the [AARP Site Locator Tool](#)²¹ or call 888-227-7669.

Please note that there is no one size fits all in tax preparation, you are the only one who can find the best tax preparer for your needs. The key is to be informed, do your own research and ask questions.

ELIGIBILITY FOR ITIN

Individuals who identify with one the following

categories may file for an ITIN:

- » Does not have a SSN and are not eligible to obtain one
- » Nonresident alien who is required to file a U.S. tax return
- » U.S. resident alien who is (based on days present in the United States) filing a U.S. tax return.
- » Dependent or spouse of a U.S. citizen/resident alien.
- » Dependent or spouse of a nonresident alien visa holder.

19 Publication 3676-B, <https://www.irs.gov/pub/irs-pdf/p3676bsp.pdf>

20 VITA Locator Tool, <https://irs.treasury.gov/freetaxprep/>

21 AARP Site Locator Tool, <https://secure.aarp.org/applications/VMISLocator/searchTaxAideLocations.action>

HOW TO FILE

This information comes directly from the IRS, for additional information see the updated online instructions [here](#)²².

You may file or renew an ITIN by completing [Form W-7](#)²³, which you may download for free on the IRS website. The form and instructions were updated September 2016, so make sure to download and complete the most current version of the forms. The form requires supporting documentation to prove foreign status and identity. The documentation you provide must meet the following requirements:

1. You must submit documentation to establish your identity and your connection to a foreign country ("foreign status"). Applicants claimed as dependents

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must also prove U.S. residency unless the applicant is from Mexico or Canada or the applicant is a dependent of U.S. military personnel stationed overseas.

2. You must submit original documents, or certified copies of these documents from the issuing agency, that support the information provided on Form W-7. A certified document is one that the original issuing agency provides and certifies as an exact copy of the original document and contains an official stamped seal from the agency. You may be able to request a certified copy of documents at an embassy or consulate. However, services may vary between countries, so it is recommended that you contact the appropriate consulate or embassy for specific information.

3. Note: Original documents you submit will be returned to you at the mailing address shown on your Form W-7. You don't need to provide a return

envelope. Applicants are permitted to include a prepaid Express Mail or courier envelope for faster return delivery of their documents. The IRS will then return the documents in the envelope provided by the applicant. If your original documents aren't returned within 60 days, you can call the IRS (see Telephone help, earlier). If you will need your documents for any purpose within 60 days of submitting your

22 Instructions for Form W-7 (09/2016), <https://www.irs.gov/instructions/iw7/index.html>

23 Application for IRIS ITIN, <https://www.irs.gov/pub/irs-pdf/fw7.pdf>

ITIN application, you may wish to apply in person at an IRS Taxpayer Assistance Center or CAA. See Where To Apply, later.

4. The documentation you provide must be current (that is, not expired).

There are 13 acceptable documents as shown in the table below. At least one document must contain your photograph, unless you're a dependent under age 14 (under age 18 if a student). Also, you may later be required to provide a certified translation of foreign

language documents.

If you submitting an original passport or certified copy from the issuing agency then you do not need to submit any other documentation.

Proof of U.S. residency for applicants who are dependents.

Applicants claimed as dependents must also prove U.S. residency unless the applicant is from Mexico or Canada or the applicant is a dependent of U.S. military personnel stationed overseas. Effective October 1, 2016, a passport that doesn't have a date of entry will no longer be accepted as a stand-alone identification document for dependents, unless the dependents are from Mexico, Canada, or dependents of U.S. military personnel stationed overseas. Applicants will be required to submit (along with the supporting documentation listed above):

- » If under 6 years of age: A U.S. medical record that lists the applicant's name and U.S. address.
- » If under 18 years of age: A U.S. school record that lists the applicant's name and U.S. address.
- » If 18 years of age or older: U.S. school records, rental statement, utility bill, or bank statement that lists the applicant's name and U.S. address.

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below. At least one document must contain your photograph, unless you're a dependent under age 14 (under age 18 if a student). You may later be required by the IRS to provide a certified translation of foreign-language documents.

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document*)	x	x
U.S. Citizenship and Immigration Services (USCIS) photo identification	x	x
Visa issued by the U.S. Department of State	x	x
U.S. driver's license		x
U.S. military identification card		x

Foreign driver's license		x
Foreign military identification card	x	x
National identification card (must contain name, photograph, address, date of birth, and expiration date)	x	x
U.S. state identification card		x
Foreign voter's registration card	x	x
Civil birth certificate	x**	x
Medical records (valid only for dependents under age 6)	x**	x
School records (valid only for dependents under age 18 if a student)	x**	x
<p>* Applicants claimed as dependents who need to prove U.S. residency must provide additional documentation if the passport doesn't have a date of entry into the United States. See <i>Proof of U.S. residency for applicants who are dependents</i>, below.</p> <p>** May be used to establish foreign status only if documents are foreign.</p>		

If you check box d for a dependent of a U.S. citizen or

If you submit an original valid passport or a certified copy from the issuing agency, you don't need to submit any other

resident alien, then you may submit an original valid documents from the table, unless the passport is for a passport (or a certified copy from the issuing agency) dependent and doesn't include a date of entry.

Proof of U.S. residency for applicants who are

without any other documents to prove your "foreign ***dependents***. Applicants claimed as dependents must also

status" or "identity" only if the passport has a U.S. date

prove U.S. residency unless the applicant is from Mexico or of entry. Otherwise, you must submit at least two of the

Canada or the applicant is a dependent of U.S. military personnel stationed overseas. A passport that doesn't have a documents listed in the chart above.

date of entry will not be accepted as a stand-alone identification document for dependents, unless the dependents are from Mexico, Canada, or dependents of U.S. military personnel

HOW TO APPLY

stationed overseas. In these cases, applicants will be required to submit at least one of the following original documents in addition to the passport in order to prove U.S. residency.

If under 6 years of age: A U.S. medical record that lists the applicant's name and U.S. address.

Below are guidelines for applying for a new ITIN or renewing an existing ITIN. This information also comes

-2- **Instructions for Form W-7 (Rev. October 2017)** directly from the IRS, for additional information see the updated online instructions [here](#)²⁴.

To receive an ITIN for the first time.

If you've never had an ITIN before and are submitting an application for a new ITIN, include the following in your application package.

1. Your completed Form W-7.

24 Instructions for Form W-7 (09/2016), <https://www.irs.gov/instructions/iw7/index.html>

2. Your original tax return(s) for which the ITIN is needed. Attach Form W-7 to the front of your tax return. If you're applying for more than one ITIN for the same tax return (such as for a spouse or dependent(s)), attach all Forms W-7 to the same tax return. Leave the area of the SSN blank on the tax return for each person who is applying for an ITIN. After your Form W-7 has been processed, the IRS will assign an ITIN to the return and process the return.

3. Original documents, or certified copies of these documents from the issuing agency, required to support the information provided on Form W-7. The required supporting documentation must be consistent with the applicant's information provided on Form W-7. For example, the name, date of birth, and country(ies) of citizenship shown in the documentation must be the same as on Form W-7, lines 1a, 4, and 6a.

Make sure to make copies of the entire application packet for your records. Please note that if you submit a Form W-7, all future ITIN notices and correspondence that you receive will be in English. If you prefer to receive them in Spanish, submit [Form W-7\(SP\)](#)²⁵.

To renew your ITIN.

ITINs with middle digits other than 78 or 79 that have been in use within the last three consecutive tax years should not be renewed and require no immediate action from the ITIN holder. According to the IRS, individuals should continue to file tax returns using these existing ITINs until a schedule for expiration and renewal for the next set of numbers.

If your ITIN is expiring or has expired and the ITIN will be included on a U.S. federal tax return, follow the guidelines below to submit your renewal application. Applications for renewal may be filed as early as October 1, 2016. If your ITIN will not be included on a U.S. federal tax return, you don't need to renew your ITIN at this time.

1. Your completed Form W-7.
2. Original documentation, or certified copies of the documentation from the issuing agency, required to support the information provided on Form W-7. The required supporting documentation must be consistent with the applicant's information provided on Form W-7.

25 Solicitud de Número de Identificación Personal del Contribuyente del Servicio de Impuestos Internos, <https://www.irs.gov/pub/irs-pdf/fw7sp.pdf>

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For example, the name, date of birth, and country(ies) of citizenship shown in the documentation must be the same as on Form W-7, lines 1a, 4, and 6a. See Supporting Documentation Requirements, earlier, for a list of documentation that can be submitted along with your renewal package.

All family members listed on a tax return may renew their ITINs at the same time.

To receive an ITIN for the first time. If you're applying for a new ITIN, complete and attach Form W-7 to your tax return when you file the tax return for which the ITIN is needed. If you're unable to file your tax return

by the due date, you must file an application for an extension of time to file. Failure to timely file the tax return with a complete Form W-7 and required documentation may result in the denial of refundable credits, such as the Child Tax Credit and the

WHEN TO APPLY

American Opportunity Tax Credit.

You can't electronically file (e-file) a return using an ITIN in the calendar year the ITIN is assigned. If you need to file multiple year returns, you can attach them all to your Form W-7 and submit them to the IRS. Once your ITIN is assigned, you can e-file returns in the following years. For example, if you apply for and receive an ITIN in 2017, you may not e-file any tax return using that ITIN (including prior year returns) until 2018. Do not file your tax return without Form W-7.

To renew your ITIN. If you're renewing an existing ITIN, you may submit your Form W-7 renewal application (without filing a tax return) as early as October 1, 2016. If you don't renew your expired ITIN and you file a U.S. federal tax return with the expired ITIN, there may be a delay in processing your tax return.

WHERE TO APPLY

By mail. Mail Form W-7, your tax return and supporting documents to the following address:

Internal Revenue Service
ITIN Operation
P.O. Box 149342
Austin, TX 78714-9342

By private delivery services. If you use a private delivery service, submit your Form W-7, your tax return, if applicable (or other documents required by an exception), and the supporting documentation to:

Internal Revenue Service
ITIN Operation
3651 S. Interregional, Hwy 35

Mail Stop 6090-AUSC
Austin, TX 78741-0000

In person. Designated IRS [Taxpayer Assistance Centers \(TACs\)](#) can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents. For dependents, TACs can verify pass ports, national identification cards, and birth certificates. These documents will be returned to you immediately. Service at TACs is by appointment only. Appointments can be scheduled by calling 1-844-545-5640. TACs that don't offer ITIN document authentication service will mail the original documents, Form W-7, and tax return to the IRS Austin Service Center for processing.

Through an acceptance agent. You can also apply through one of the two types of acceptance agents authorized by the IRS.

1. Acceptance Agent (AA).
2. Certified Acceptance Agent (CAA).

Acceptance Agent (AA). An Acceptance Agent (AA) can help you complete and file Form W-7. To get a list of agents, visit [IRS.gov](#) and enter "acceptance agent program" in the search box. An AA will need to submit original documentation or certified copies of the documentation from the issuing agency to the IRS for all applicants.

Certified Acceptance Agent (CAA). A Certified Acceptance Agent (CAA) can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents. For dependents, CAAs can only verify passports and birth certificates. The CAA will return the documentation immediately after reviewing its

authenticity.

Processing times. Allow 7 weeks for the IRS to notify you of your ITIN application status (9 to 11 weeks if you submit the application during peak processing periods (January 15 through April 30) or if you're filing from overseas). If you haven't received your ITIN or correspondence at the end of that time, you can call the IRS

to find out the status of your application.

Telephone help. If, after reading these instructions and our free publications, you're not sure how to complete your application or have additional questions, call 1-800-829- 1040 if you're in the United States. If you're outside the United States, call 267-941- 1000 (not a toll-free number) for assistance.

We are grateful for the valuable insight, research, feedback and revisions from the National Immigration Law Center (Josh Stehlik, Gabrielle Lessard, Ignacia Rodriguez, Jackie Vimo, Avidah Moussavian and Tanya Broder), Asian Americans Advancing Justice – Asian Law Caucus (Winifred Kao and Aarti Kohli), the Immigrant Legal Resource Center (Sally Kinoshita and Jose Magana-Salgado) and Kathy Gin.

ABOUT US

IMMIGRANTS RISING

Founded in 2006, Immigrants Rising transforms individuals and fuels broader changes. With resources and support, undocumented young people are able to get an education, pursue careers, and build a brighter future for themselves and their community. Immigrants Rising is a fiscally-sponsored project of Community Initiatives. For more information, visit www.immigrantsrising.org.

ILIANA G. PEREZ

Iliana G. Perez was born in Hidalgo, Mexico and immigrated alongside her mother, father and younger brother to the U.S. at the age of eight. Iliana grew up in Turlock, CA and navigated the educational system as an undocumented student for 18 years until she became a DACA recipient in 2013. Iliana attended CSU-Fresno on a full-ride scholarship through the Smittcamp Family Honor's Program, where she graduated from in 2009 with a B.A. in Mathematics and a minor in Economics. Iliana earned a M.A. in Economics from Claremont Graduate University in 2015 and is completing a Ph.D. in Education Policy, Evaluation and Reform. Her research focuses on the educational and occupational attainment of immigrant and deported youth, economics of immigration, and immigrant entrepreneurs.

