



IRS reminds taxpayers with expiring and unused ITINs to begin renewal process

Global information reporting update

On October 6, 2016, the IRS issued an update ([IR-2016-129](#)) with respect to the Individual Taxpayer Identification Number (ITIN) program, reminding impacted taxpayers that they can now submit their ITIN renewal applications. We previously discussed [Notice 2016-48](#), including changes to the ITIN program and the renewal process, [here](#).

To communicate the importance of submitting ITIN renewal packages in the next few weeks, the IRS has been working with partner groups to increase community outreach and is increasing the availability of ITIN services nationwide. Letters have also been mailed out to taxpayers with expiring ITINs. Additionally, the IRS has published the following educational materials, which are [available in several languages](#):

- [Publication 5259, ITIN Fact Sheet](#)
- [Publication 5256, You May Need to Renew Your Expired ITIN](#)
- [Publication 5257, Renewing Your ITIN](#)

A current ITIN is required in order to file a federal return in 2017. Accordingly, only ITIN holders filing a tax return in 2017 will need to renew their ITINs. This includes taxpayers with either unused ITINs (i.e., ITINs that have not been used on a federal return in the last three years) or expiring ITINs (i.e., ITINs with the middle digits 78 or 79, even if the ITIN has been used in the last three years).

Taxpayers seeking to renew their ITINs must fill out the latest version of [Form W-7 \(Instructions\)](#) and submit additional required documentation. The completed renewal package may be submitted by mail, via a Certified Acceptance Agent, or through an appointment at an IRS Taxpayer Assistance Center.

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