



# ITIN Outreach Products

These communication products provide information on changes being made to the Individual Taxpayer Identification Number (ITIN) program this year. They are intended for use in raising awareness among taxpayers with a need to file a federal tax return next year but whose ITIN will expire at the end of this year. They also help socialize the change in passport identification requirements for dependents.

The products, available in multiple languages, are offered in electronic format for electronic distribution or for printing. To link to the electronic version please click on the publication numbers below.

## Pub 5259, ITIN Fact Sheet (English and Spanish)

Also available in the following languages:

Chinese, Haitian, Korean, Russian and Vietnamese.

## Pub 5256, You May Need to Renew Your Expired ITIN (English and Spanish)

Also available in the following languages:

Chinese, Haitian, Korean, Russian and Vietnamese.

## Pub 5257, Renewing Your ITIN (English and Spanish)

Also available in the following languages:

Chinese, Haitian, Korean, Russian and Vietnamese.

**FACT SHEET – ITIN Changes**  
(ITIN Expiration and Dependents' Use of a Passport as Stand-alone Identification)

**Background**  
IRS announced changes to the Individual Taxpayer Identification Number (ITIN) program. First, ITINs that have not been used on a tax return at least once in the last three consecutive tax years and ITINs with middle digits 78 or 79 will expire at the end of this year. Second, new requirements for a dependent's use of the passport as a stand-alone identification document, to prove foreign status and identity, will take effect Oct. 1, 2016.

**What's changing?**  
The new law requires all ITINs not used on a federal income tax return at least once for tax years 2013, 2014 or 2015 will expire on December 31, 2016.

**What's new?**  
Additionally, all ITINs with middle digits 78 or 79 whether used on a tax return or not will expire at the end of 2016. The IRS will send Letter 5821 to taxpayers who have filed a tax return containing an ITIN with the middle digits 78 or 79 in the last three years. The letter will explain the steps to take to renew the ITIN (if it will be included on a U.S. tax return to be filed in 2017).

**What do you need to do to renew your ITIN?**  
To renew an expiring ITIN, you must submit a completed Form W-7, Application for IRS Individual Taxpayer Identification Number, and all required identification documents to the IRS. No tax return is required for a renewal application.

**Who must file a tax return in 2017 and whose ITIN will expire at the end of the calendar year can begin the renewal process starting October 1, 2016.**  
To make this renewal effort easier and reduce paperwork, the IRS will offer a family option for ITIN renewal. If any individual having ITIN middle digits of 78 or 79 receives a renewal letter from the IRS, they can choose to renew the ITINs of all of their family members at the same time rather than doing them separately. Family members include the tax filer, spouse and any dependents claimed on their tax return.

**What other important things do you need to know about renewing your ITIN?**  
You are reminded to use the most current revision of the Form W-7 (Revision 5-2016) and to refer to the Form W-7 instructions for guidance.

There are three methods taxpayers can use to submit their W-7 application package. They can:

- Mail their Form W-7 and original identification documents or copies of documents certified by the agency that issued them to the IRS address listed on the form (identification documents will be returned within 60 days).
- Use one of the many IRS authorized Acceptance Agents or Certified Acceptance Agents around the country or
- In advance, call and make an appointment at an IRS Taxpayer Assistance Center in lieu of mailing identification documents to the IRS.

**What has changed with passport documentation requirements for children?**  
Beginning Oct. 1, 2016, the IRS will no longer accept 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 military members overseas. The dependent's passport must have a date of entry stamp—otherwise additional documents to prove U.S. residency will be required, such as:

- U.S. medical records for dependents under 6
- U.S. school records for dependents under 18 and
- U.S. school records, rental statements, bank statements or utility bills listing the applicant's name and U.S. address, if over 18.

**Additional information you need to be aware of.**  
If you do not renew your ITIN and file a U.S. tax return with your ITIN, there may be a delay in processing your tax return. The failure to renew could result in a reduced refund or additional penalties and interest if you owe tax. Taking action to renew will help avoid delays.

No action is necessary if you do not need to file a tax return. ITINs that are only used on information returns filed with the IRS by third parties do not need to be renewed. However, if you use the ITIN to file a U.S. tax return in the future (including for a dependent), the ITIN will need to be renewed before you file.

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

Publication 5259 (9-2016) Catalog Number 691363 Department of the Treasury Internal Revenue Service [www.irs.gov](#)

**You May Need to Renew Your Expired ITIN**  
All ITINs with middle digits 78 or 79 (9NN-78-NNNN and 9NN-79-NNNN) will expire Dec. 31, 2016.

All ITINs not used to file a U.S. tax return at least once for tax years 2013, 2014 or 2015 will expire Dec. 31, 2016.

Only taxpayers who will be included on a U.S. tax return next year need to renew their ITIN beginning October 1, 2016. Timely renewal of ITINs will help avoid processing delays. If you need to file a tax return in 2017 and your ITIN is expiring at the end of the calendar year, you can renew your ITIN starting October 1, 2016.

Go to [IRS.gov/ITIN](#) for more information.

Publication 5256 (9-2016) Catalog Number 69129K Department of the Treasury Internal Revenue Service [www.irs.gov](#)

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**You May Need to Renew Your Expired ITIN**  
What is an Individual Taxpayer Identification Number (ITIN)?  
ITINs are tax processing numbers issued by the IRS that you, your spouse or your dependents must use to file a U.S. tax return if you are ineligible for a Social Security Number.

**Why would my ITIN expire?**  
There are two reasons an ITIN would expire December 31, 2016:

- If you have not used your ITIN on a U.S. tax return at least once for tax years 2013, 2014 or 2015 or...
- If your ITIN has the middle digits 78 or 79 (9NN-78-NNNN or 9NN-79-NNNN).

**Will the IRS notify me if my ITIN is expiring?**  
The IRS will notify you by mail (Letter 5821) when an ITIN on your tax return is expiring if you have filed a U.S. tax return in the last three years using an ITIN for you, your spouse or your dependents and that ITIN has the middle digits 78 or 79.

IRS will not notify you directly if your ITIN has not been included on a U.S. tax return at least once in the last three tax years. Extensive media communication and outreach are underway to notify all affected taxpayers.

**Do I need to renew my ITIN?**  
You only need to renew an expiring ITIN beginning October 1, 2016 if it will be included on a U.S. tax return or a claim for refund that you plan to file in 2017. Check the [Interactive Tax Assistant](#) tool on IRS.gov to help determine if you are required to file a federal tax return. Also, if you have or are eligible for a Social Security Number, do not renew your ITIN. You cannot have both an ITIN and an SSN.

**When do I renew my expiring ITIN?**  
If you need to file a U.S. tax return in 2017 and your ITIN is expiring at the end of the calendar year, you can begin the renewal process starting October 1, 2016. You should submit Form W-7, Application for IRS Individual Taxpayer Identification Number, a copy of your IRS Letter 5821 (if you received one), and all required identification documentation. Be sure to use the new Form W-7 (Rev. 9-2016). You don't need to attach a U.S. tax return to your Form W-7 renewal. All family members may submit a Form W-7 at the same time if at least one of your family members' ITIN has the middle digits of 78 or 79.

**What happens if I don't renew my expiring ITIN?**  
You only need to renew your ITIN starting October 1, 2016 if you need to file a U.S. tax return in 2017. If you don't renew your ITIN and file a U.S. tax return with your ITIN, there may be a delay in processing your tax return.

For more information, go to [IRS.gov/ITIN](#).

Publication 5257 (9-2016) Catalog Number 69129J Department of the Treasury Internal Revenue Service [www.irs.gov](#)

This publication is a guide to changes IRS is implementing resulting from the December 2015 PATH Act legislation requiring expiration of certain ITINs. It also covers changes to the use of a passport as a stand-alone document for dependent ITIN applications.

This publication provides taxpayers quick facts about which ITINs are expiring and how to get more information. It provides three flyers per page and can be printed and cut/separated for use.

This publication is a full page (8.5 X 11) document detailing the facts about expiring ITINs and basic information about how to renew them. There's an electronic version with resource links and a printable version with instructions on how and where to find more information.