

## ITIN Expirations – Are you affected?

Jill Colombo

jcolombo@dopkins.com

September 2018

ITIN changes were required by the Protecting Americans from Tax Hikes (PATH) Act enacted by Congress in December 2015. Some ITINs (Individual Tax Identification Numbers) began expiring as of January 1, 2017 and a new batch is set to begin expiring on December 31, 2018. If the ITIN hasn't been used on a federal income tax return for the past three years (years covering 2015, 2016 and 2017) it will no longer be valid for use in filing federal income tax returns. In addition, if you have an ITIN with the middle digits of 73, 74, 75, 76, 77, 81 or 82, you should receive Letter 5821 from the IRS explaining that the ITIN will expire and what steps need to be taken to renew the ITIN. If the taxpayer does not plan on filing a U.S. tax return, there is no need to renew the ITIN.

ITIN holders can begin renewing ITINs that are no longer in effect because of three years of nonuse or with the above named middle digits. In order to renew the ITIN, the taxpayer needs to submit a completed Form W-7, Application for IRS Individual Taxpayer Identification Number, with the renewal box checked, and all required documents to the IRS. The form can be filed stand-alone; no tax return filing is required for a renewal application. Required documents include original documents or certified copies from the issuing agency. A few examples of the 13 acceptable documents include passports, visas, foreign military identification card, etc. For taxpayers who do not want to send in original documents, they may be eligible to use an IRS authorized Certified Acceptance Agent (CAA) or make an appointment at a designated IRS Taxpayer Assistance Center (TAC) location.

***For more information, please contact:***



### **Jill Colombo, CPA**

**Director**

jcolombo@dopkins.com ▪ (716)634-8800

Jill specializes in corporate tax compliance and preparation services for businesses and individuals. She has significant experience with multi-state tax corporate issues, employee benefit plan compliance and international tax matters. Her projects include tax planning, international compliance and tax structure consulting services.