The Internal Revenue Service (IRS) has issued an ITIN Policy Change effective October 1, 2016.

What is the new ITIN Policy?

An ITIN that hasn’t been used on a federal income tax return in the last three consecutive tax years will expire on December 31st of the third consecutive tax year of no activity. This policy will apply to all ITINs regardless when the ITIN was issued.

- Example: If you applied for an ITIN in 2015 to use on the 2014 federal tax return, and you do not file a tax return in 2016, 2017 and 2018, then your ITIN will expire on December 31, 2018.

Who will be required to reapply for an ITIN?

The new ITIN policy change will require some taxpayers to renew their ITINs beginning October, 2016 if their ITIN has not been used in the last three consecutive years.

How does the rule impact ITINs issued prior to 2013?

Any ITIN that has been utilized on a federal income tax return during any of the past three years will expire according to the schedule below:

- ITINs issued before 2008 will remain valid until January 1, 2017
- ITINs issued in 2008 will remain valid until January 1, 2018
- ITINs issued in 2009 or 2010 will remain valid until January 1, 2019
- ITINs issued in 2011 or 2012 will remain valid until January 1, 2020

Special guidance for ITINs issued prior to 2013 that contain the middle digits 78 or 79 and are currently in use.

The IRS is implementing an expiration process for those ITINs containing a middle digit of 78 or 79 if issued prior to 2013. The ITINs with the middle digits of 78 or 79 will no longer be valid effective January 1, 2017. The IRS will send a Letter 5821 to all individuals having an ITIN with the middle digits of 78 or 79 informing to them that their ITIN is no longer valid and to renew the ITIN starting October 1, 2016. The letter will be mailed to the address that appears on the most current income tax returns.

How to renew an ITIN prior to filing a tax return?

- You are allowed to file an ITIN renewal application separately without attaching it to your individual tax return.
- You must apply for the ITIN renewal using the most recently revised Form W-7. On the W-7 form check the box that says “renewal”.
- You must follow the Form W-7 instructions, include all supporting documentation with the application, and mail the completed form to the address indicated in the instructions. We recommend that you mail it from a U.S. Post Office via registered mail, return receipt requested or express mail which will give you proof of delivery.
You can schedule an appointment with the NTCR Office to assist with renewing your ITIN.

**Note:** An ITIN application can also be submitted with the tax return as an alternative to the renewal process.

**What should I do if have an ITIN that has expired, but I have been issued a SSN?**

You are not required to renew the ITIN if you now have a Social Security Number. In this case, you must write a letter to the IRS or visit the local IRS office explaining that you now have a Social Security Number and request that the IRS combine all tax records under the SSN.

**What should I do if I applied for my ITIN in 2015 or 2016?**

If you applied and received your ITIN in 2015 or 2016, you are not required to renew your ITIN.

If you have any questions, please send an e-mail to ntcr@princeton.edu.