

You may need to renew your Individual Taxpayer Identification Number (ITIN)

Your ITIN (Individual Taxpayer Identification Number) won't be any good after January 1, 2017 IF:

- Your ITIN has **78** or **79** as the two middle numbers. (Example: 900-78-0000) **OR**
- You did **not** use your ITIN on a 2013, 2014 or 2015 tax return.

You DON'T need to get a new ITIN IF:

- 78 or 79 are **NOT** the two middle numbers on your ITIN
- You used your ITIN to file a tax return in 2013, 2014 or 2015
- You now have a Social Security Number (SSN)
- You are **not** filing a tax return or asking for a refund.

Are you the only one in your family who needs a new ITIN?

If only one person needs a new ITIN, the whole family can get new ITINs. This is true even if their ITINs are still good.

What if you need a new ITIN but file a tax return before you get one?

The IRS will show you filed on time. **BUT until you get a new ITIN:**

- Your exemptions and/or credits won't count **AND**
- You won't get any refunds

If your exemptions and credits don't count, you may owe taxes. The IRS can add interest and penalties to what you owe.

How do you get a new ITIN?

Starting **October 1, 2016:**

- Go to **www.irs.gov/W7** on the internet. Get **Form W-7**, Application for IRS Individual Taxpayer Identification Number. Fill out one for each person.
- The W-7 tells you what ID papers you must send in with it. **ID papers** are things like passports or other papers that prove who you are.
- Mail the W-7 and ID papers to:



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

Can you send copies of your ID papers with your W-7? No. You can only send originals or certified copies.

What if you don't want to mail your original ID papers to the IRS? Then go to an IRS Taxpayer Assistance Center (TAC). **OR** find an IRS Certified Acceptance Agent (CAA) near you:

- Look in your local phone book for the closest CAA **OR**
- Go to **www.irs.gov/individuals/acceptance-agent-program** on the internet

Are you getting an ITIN for a dependent? Then their original or certified ID papers **must** be sent to the IRS.

Can a passport be used for ID by itself? No. Starting October 1, 2016, there are new rules:



- Is the dependent from a country other than Canada or Mexico? **OR** is the person a dependent of a military member overseas? Then:
 - The passport must show an entry date into the US **AND**
 - Dependents ages 5 and under must have a passport **and** US medical records
 - Dependents ages 6 to 17 must have a passport **and** US school records
 - Dependents age 18 or older must have a passport **and:**
 - A rental statement **or**
 - A bank statement **or**
 - A water, gas or electric bill showing their name and US address

Tax problems?

You could get **FREE** legal help from the

Tennessee Taxpayer Project
A Low Income Taxpayer Clinic

To find out more or get an appointment, call:

1-866-481-3669 (It's a free call)

A program of



Working Together. Doing Justice. Restoring Hope.