

# Individual Taxpayer Identification Numbers (ITINs)

- IRC § 6109
- Required for anyone who is not eligible for a Social Security number (SSN), but has a tax filing requirement
- Dependents and spouses need ITINs to be claimed on a return
- An ITIN does not authorize a person to work and should not be used on Form W-2

# How to Apply for an ITIN

- Generally new applicants must apply during the filing season with a return
- Submit Form W-7 with original documents or documents certified by the issuing agency
- Domestic applicants can apply by mail, in-person at a Taxpayer Assistance Center, or through a Certifying Acceptance Agent (CAA)
- Foreign applicants can apply by mail, at a U.S. Embassy or Consulate\* or through a CAA\*

# PATH Act Requires Expiration of ITINs

- ITINs will be deactivated for:
  - Age of Issuance (determined by the middle digits)
  - Non-use on a tax return for three consecutive taxable years
- Taxpayers whose ITINs are expiring (and their family members wanting to renew at the same time) may apply for renewal year-round
- Notice is only sent to taxpayers who have filed at least once in the last three tax years

# Other PATH ITIN Changes

- TINs (SSN or ITIN) must be issued by the tax return due date (including extensions) in order to claim EITC, CTC, and AOTC
  - Date ITIN application and tax return (if attached) are received is deemed to be ITIN issuance date
  - Issuance date for renewed ITINs is the date the original ITIN was assigned
- New math error authority for an expired, revoked or otherwise invalid ITIN
  - Once an ITIN is renewed, any disallowed credits or exemptions should be added back automatically