

Kansas Legal Services

A non-profit law firm and community education organization helping low and moderate income people in Kansas



www.kansaslegalservices.org

Individual Taxpayer Identification Number -- Form W7

This news is especially important for immigrants and non-residents who have an ITIN, please spread the word. Español

ITIN stands for an Individual Taxpayer Identification Number and **allows anyone, regardless of immigration or residence status**, to file a U.S. tax return if they do not have a social security number.

In their process of cleaning up ITINs, several ITINs expired on January 1, 2017. The IRS is trying to target specific ITINs based on a date range, but they are also including ITINS that were not used on the last 3 years of tax returns.

People can renew their ITINs by filling out a **new Form W-7**.

Some things that will cause concern:

- Some of the people they are trying to contact are those people who did not file tax returns in the last 3 years. As a result, the addresses the IRS has are 3 years old and are likely out of date so those people will not know the ITIN is expiring.
- The next tax return a person files will not be fully processed if they have an expired ITIN. It will be treated as timely filed, but they will not get exemptions or credits claimed, plus refunds will not be paid out until the individual has a new ITIN.
- Without renewing the ITIN, that person's tax return may be subject to interest and penalties because of those disallowed exemptions and credits.

This can wind up bringing major tax consequences for someone who decides not to renew their ITIN at any point in the process.

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<http://www.kansaslegalservices.org/node/2084/individual-taxpayer-identification-number-form-w7>

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