

# ITIN FAQ

## **Can a tax return that includes an ITIN number be e-filed?**

Yes. A tax return for a taxpayer or dependents with an existing ITIN can be e-filed. A tax return that must include **Form W-7** for an application or renewal of an ITIN should not be e-filed. It must be a **Paper** return.

## **If an ITIN that needs to be renewed is included on an e-filed return, will the return be Rejected?**

No, a return filed with an expired ITIN will be processed. However, certain tax credits and/or any claimed exemptions applicable to the expired ITIN holder will not be allowed. The taxpayer will receive a notice from the IRS explaining the change(s) made to their tax return and why. Once the ITIN is renewed, any exemptions and/or credits that were initially disallowed will be reconsidered by the IRS. Until the ITIN is renewed, the taxpayer will be subject to interest and penalties for any tax owed as a result of the disallowed exemptions and credits.

## **How do I refer a client to the Foundation Communities ITIN department?**

Use the online [ITIN Application/Renewal Referral Form](#) refer ITIN applicants or those needing to renew existing ITINs. In most cases, referrals are for clients who have already had their taxes completely prepared or who have pending ITIN situations that require troubleshooting.

## **Can an ITIN be renewed without a tax return?**

No. Applications for ITIN renewals must be accompanied by a tax return.

## **Can I renew my family member's ITIN, even if it is not expiring?**

If one person in the family must renew, others in the family may renew at the same time regardless of when their ITINs expire and **IF THEY QUALIFY FOR RENEWAL**. See [ITINs: Who is Eligible to Apply or Renew?](#) Otherwise, ITIN holders must wait until their ITIN needs renewal.

## **When an individual renews their ITIN, will they retain the same ITIN or receive a new number?**

Once an ITIN is assigned, it belongs to that taxpayer unless the ITIN has been revoked.

## **Do you need to renew an ITIN if you won't be filing a tax return?**

No, however in the future if the taxpayer wants to file a U.S. tax return, the ITIN (including for a dependent) will need to be renewed at that time, if the holder is eligible to do so.

**If you only use an expiring ITIN on information returns, such as Form 1099, does it need to be renewed?**

No, if an ITIN is only used on information returns and the holder will not be filing a tax return or claim for refund, there is no need to renew the ITIN.

**What is the phone number for the IRS ITIN Hotline?**

1-800-908-9982.

**What is the phone number to schedule an appointment (for an ITIN application/renewal) at a local IRS Taxpayer Assistance Center?**

The phone number is 844-545-5640. The local IRS Taxpayer Assistance Center is located at 825 E. Rundberg Ln. Austin, TX 78753.

**Does the IRS keep ITIN information confidential?**

The IRS does not report ITIN information to immigration authorities unless the client is under investigation for a crime. Federal agencies requesting information on an ITIN holder must first get a court order from a federal court.

**Does an ITIN help an immigrant to become legal in this country?**

No, not at this time. However, showing that one has been filing taxes is often beneficial (or required) during the legalization process, as it shows that an applicant has been working and following US laws.

**Will the IRS issue ITINs to individuals that are experiencing delays in securing a SSN?**

The IRS will not issue ITINs in such situations. If a person is entitled to a Social Security Number, then they are not eligible for an ITIN.

**Why would undocumented immigrants pay taxes?**

They are required to do so by law. Also, immigrants may want to file their taxes because they see it as an opportunity to contribute, prove their economic contribution to the U.S., and document their residency.

**What are the required documents for an ITIN application/renewal?**

A successful ITIN application will include the following documents

1. A completed tax return
2. **Form W-7**
  - One **W-7** must be completed for each person on the tax return who is applying for or renewing their ITIN.
  - **Form W-7SP** can also be used if the client prefers to receive correspondence in Spanish.

### 3. Supporting Identification Documents

- A passport or a combination of two identifying documents must be provided.
- Dependents living in the U.S. are required to show proof of residency.
- See section on eligible documents below.
- Originals or certified copies OR a certificate of accuracy from a certified acceptance agent must be included.

An ITIN application/renewal must be presented with supported documentation to prove identity and foreign status. An original or certified copy of an UNEXPIRED passport is the only document that is accepted for both identity and foreign status. If you do not have a passport, you must provide a combination of current documents that contain expiration dates (with the exception of the birth certificate). The documents must also show your name and photograph and support your claim of foreign status. If it is a medical record, school record, or documentation to prove a dependent's residency in the US, it must have been issued within the last 12 months. See [Required Documents for Dependents: < age 6 | age 6-17](#) and [Options to Prove US Residency \[EN\] \[SP\]](#) for more information.

#### **What if I update my address while my ITIN application is in process?**

For pending ITIN applications/renewals, you will need to complete and mail **Form 8822, Change of Address** to the ITIN program office. This is to update the address for all **W-7**-related correspondence. However, there is no guarantee the ITIN office will process your address change before your case has been processed and/or correspondence has been sent out.

It is a good idea to also submit a completed **Form 8822** to the regular IRS processing center to update the address on file for all other tax purposes. The IRS will not use the address you enter on **Form W-7** to update its records for other purposes unless you include a U.S. federal tax return with **Form W-7**. If you aren't including a U.S. federal tax return with **Form W-7** and you changed your home mailing address since you filed your last U.S. federal tax return, also file **Form 8822** with the IRS using the address listed in the **Form 8822** instructions.

#### **What if I have changed my name since my ITIN was originally issued to me?**

If you are renewing your ITIN and your legal name has changed since the original assignment of your ITIN, you will need to submit documentation to support your legal name change, such as your marriage certificate or a court order, which may include a divorce decree. Attach supporting documentation to **Form W-7**.