



VITA/TCE Quality Site Requirement Alert (QSRA)

Thank you for volunteering and for your dedication to top QUALITY service!

QSRA Number	QSRA 2017 – 01	
Date Issued	February 8, 2017	
Quality Topic	Quality Site Requirement – Policy Update on Expired Individual Tax Identification Numbers (ITIN)	
Purpose	Provide guidance on how to assist taxpayers with an expired ITIN that also have a requirement to file tax returns.	
Policy Update for ITINS	Based on the new PATH Legislation, an ITIN not used to file a federal income tax return in the last three consecutive tax years expired on 12-31-2016. This also includes ITINs with middle digits 78 or 79, which also expired on December 31, 2016.	
SPEC ITIN Guidance Chart	Follow the chart below to assist taxpayers with an expired ITIN.	
If the taxpayer:	Then:	Operational Notes
Need to renew their ITIN with a filing requirement but the volunteer site does not provide Certified Acceptant Agent (CAA) services...	<p>Prepare the return using the expired ITIN and refer the taxpayer to either a CAA partner site to have the W-7 completed or have them call the Taxpayer Assistance Center (TAC) appointment line at 844-545-5640 to determine options available.</p> <ul style="list-style-type: none"> Ask your partner or local SPEC Relationship Manager to provide a listing of local SPEC CAA sites. <p style="text-align: center;">Or</p> <ul style="list-style-type: none"> Search the link for your nearest local TAC office and telephone number: https://www.irs.gov/help-resources/contact-your-local-irs-office . The Taxpayer must call to make an appointment. 	<ul style="list-style-type: none"> The IRS employee will outline options including help at a nearby TAC if an appointment is available or through a SPEC CAA or a public CAA (for a fee). Preparing and mailing the W-7 application themselves continues to remain an option for the taxpayers. An expired ITIN is expired for all years. If the taxpayer needs to file a prior year return and the ITIN has expired, they will have to renew the ITIN before any allowable exemption or credits will be processed.
Submitted their ITIN renewal request between 10/1 – 12/31/16...	<ul style="list-style-type: none"> The taxpayer should receive an ITIN renewal letter by late February. The taxpayer has the option to wait to file their tax return until they receive their ITIN renewal letter. However, the taxpayer must submit their return before the filing due date of April 18, 2017 in order to prevent additional penalties and interest. 	<ul style="list-style-type: none"> If the W-7 has not been processed and the taxpayer submits a tax return, the taxpayer will be sent a notice explaining adjustments made to the return and the process IRS will use for restoring disallowed exemptions and credits once the IRS reactivated the ITIN. <p>Note: IRS will check for successful renewals daily to restore exemptions and credits that were disallowed due to an expired ITIN ASAP.</p>

If the taxpayer:	Then	Operational Notes
Submitted an ITIN renewal request after 12/31/16 and/or has not received a notification letter and must file a tax return...	<ul style="list-style-type: none"> The taxpayer may submit their tax return using the expired ITIN and IRS will process the return minus any exemptions and/or refundable credits associated with the expired ITIN. The taxpayer will receive a notice from the IRS explaining the change(s) made to their tax return and that the ITIN must be renewed. <p>Until the ITIN is renewed, the taxpayer will be subject to interest and penalties for any tax owed as a result of disallowed exemptions and credits. Once the ITIN is reactivated, IRS will apply all credits due and issue any additional refunds.</p>	<ul style="list-style-type: none"> An expired ITIN is expired for all years. If the taxpayer needs to file a prior year return and the ITIN has expired, they will have to renew the ITIN before any allowable exemptions or credits will be processed.
Has an expired ITIN and does not have a filing requirement...	There is no need to renew the ITIN at this time.	
Has an expired ITIN, must file a 2016 tax return, and has not submitted Form W-7 for renewal of the ITIN...	<ul style="list-style-type: none"> The taxpayer is encouraged to submit their tax return along with their W-7 renewal application. The IRS will hold their tax return until their renewal application is processed. The IRS will then submit their return for processing and send the taxpayer a notification that their ITIN has been renewed. 	<ul style="list-style-type: none"> The renewal process can take up to 7 weeks to complete, longer during peak season (9-11 weeks).

For additional information, please contact your site coordinator, IRS SPEC partner or relationship manager.