



Department of the Treasury
Internal Revenue Service

Austin, TX 73301-0201

Letter	5821
Date	[date]
To contact us	1-855-723-2060, ext. 244 outside the U.S. 1-267- 941-1000 (not a toll-free number)

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[Taxpayer Name]
[Address Line 1]
[Address Line 2]

You must renew your Individual Taxpayer Identification Number (ITIN) to file your U.S. tax return

According to our records, the ITIN for you or someone listed on your tax return is set to expire on January 1, 2017. Unless you take action, you will not be able to use this ITIN to file your tax returns in the future.

Which ITINs are expiring: An ITIN will expire on January 1, 2017 if the middle digit number is 78 or 79 (for example 9NN-78-NNNN). If you or someone listed on your tax return has an ITIN with middle numbers 78 or 79, you must take action to renew the ITIN.

Caution: Information included in this letter is applicable to the recipient only. All others should visit www.irs.gov/ITIN for information on ITINs applicable to their situation.

Who needs to renew an ITIN?

You need to renew the ITIN if you will file a U.S. tax return listing an ITIN with a middle digit of 78 or 79 (for yourself, your spouse, or any dependent).

Who does not need to renew an ITIN?

You don't need to renew the ITIN if:

- You will not be using the ITIN with a middle digit of 78 or 79 (for yourself, your spouse, or any dependent) on a U.S. tax return.
- The ITINs are only used on information returns filed with the IRS by third parties. However, in the future, if you use the ITIN to file a U.S. tax return (including for a dependent), you will need to renew the ITIN at that time.
- The owner of the ITIN with the middle digits of 78 or 79 became a U.S. citizen or legal resident alien and has a social security number (SSN). You don't need to renew your ITIN; however, you do need to provide your SSN and previous ITIN to the contact number listed above.

What you need to do to renew an ITIN:

- Submit a Form W-7, Application for IRS Individual Taxpayer Identification Number. Please refer to the Form W-7 instructions for guidance at www.irs.gov/W7 or call 1-800-TAX-FORM (1-800-829-3676). The most current version of the form will be available September 2016. Please include a copy of this letter with the application.
- We'll accept renewal applications beginning October 1, 2016. We'll return your identification documents within 60 days. Send your renewal application to us early to avoid delays in processing your next tax return.
- You don't need to attach a tax return to your Form W-7 renewal application if you submit the application before you're ready to file your return.

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If we don't hear from you

Your ITIN will expire as of January 1, 2017.

- If you don't renew the ITIN and file a U.S. tax return with the ITIN, there may be a delay in processing your tax return.

Additional information

- Visit www.irs.gov/ITIN for more information. Please keep this notice for your records.
- You can get IRS forms or publications from our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676). The revised version of Form W-7 will be available in September 2016.
- Visite www.irs.gov/ITIN para más información. Por favor, mantenga este aviso en sus registros.
- The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 1-877-777-4778.
- Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at www.irs.gov. Also, see the LITC page at www.taxpayeradvocate.irs.gov/litcmap. Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.

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