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## What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security number (SSN) from the Social Security Administration (SSA).

## What is an ITIN used for?

IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security numbers. They are issued regardless of immigration status, because both resident and nonresident aliens may have a U.S. filing or reporting requirement under the Internal Revenue Code.

An ITIN **does not**:

- Authorize work in the U.S.
- Provide eligibility for Social Security benefits
- Qualify a dependent for Earned Income Tax Credit Purposes

## What are Certified Acceptance Agents?

Certified Acceptance Agents (CAAs) are individuals or entities who have entered into formal agreements with the IRS that permit them to assist applicants in obtaining ITINs. CAAs are authorized to verify the applicant's claim of "identity" and "foreign status", by reviewing supporting documentation and verifying the authenticity, accuracy and completeness of the documents for primary and secondary taxpayers and dependents. They will submit Form W-7, U.S. federal income tax return, if applicable, and any supplemental documentation to the IRS on your behalf. CAAs **can** verify the original documents and certified copies from the issuing agency for primary and secondary applicants and their dependents. For dependents, CAAs can only verify passports and birth certificates. In addition, once the ITIN is issued, the CAA receives your number directly from IRS.

## Do I need to renew my ITIN?

If you need to file a tax return in 2020 and your ITIN has expired or will expire before you file in 2020, IRS recommends you submit your renewal application now to prevent potential delays in the processing of your return. If you use an expired ITIN on a U.S. tax return, it will be processed and treated as timely filed, but without any exemptions and/or credits claimed and no refund will be paid at that time. You will receive a notice explaining the delay in any refund and that the ITIN has expired.

## When will my ITIN expire?

Your ITIN may expire before you file a tax return in 2020. All ITINs not used on a federal tax return at least once in the last three years will expire on December 31, 2019. Additionally, all ITINs issued before 2013 with middle digits of 83, 84, 85, 86, or 87 (Example: (9XX-83-XXXX)) will also expire at the end of the year.

ITINs with middle digits 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81 or 82 that expired in 2016, 2017, or 2018 can also be renewed.

**Note:** A tax return is not required with a renewal application.

**Expired ITINs must be renewed in order to avoid delays in processing your tax return.**