



GMS Flash Alert



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United States - All Taxpayer Assistance Centers Closed

The U.S. Internal Revenue Service (IRS) released a statement announcing that it has closed all Taxpayer Assistance Centers (TACs) until further notice.¹ The IRS is also discontinuing face-to-face service indefinitely, but will continue to process tax returns and issue refunds.

WHY THIS MATTERS

Taxpayers will be unable to apply for Individual Taxpayer Identification Numbers (ITINs) in-person at TACs until further notice. Taxpayers will need to submit ITIN applications through mail, private delivery service, or through an acceptance agent authorized by the IRS.

KPMG NOTE

The ITIN application, Form W-7, requires submission of original documentation, or certified copies of original documentation, that establishes a taxpayer's identity and foreign status, such as a foreign passport. It can be difficult or impossible for applicants in the United States to obtain certified copies of original documents without returning to their home country. Many taxpayers prefer applying for ITINs in person at TACs, as their original documents are generally returned immediately. With the TACs being closed indefinitely, taxpayers applying for ITINs may have no other option but to send their original passports or other identifying documentation to the IRS through the mail or private delivery service, and may be without those documents for several weeks. Given the rapidly developing COVID-19 pandemic, taxpayers may be hesitant to temporarily give up these documents in order to apply for an ITIN.

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FOOTNOTES:

1 [Taxpayer Assistance Center Statement](#).

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The above information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230 as the content of this document is issued for general informational purposes only.

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