



TaxNewsFlash

United States

No. 2017-249
June 21, 2017

IRS accepting renewals, ITINs to expire by end of 2017

The IRS today issued a release announcing that renewal applications are now being accepted for the individual taxpayer identification numbers (ITINs) set to expire at the end of 2017. The renewal process for 2018 is beginning three months earlier than last year.

Under the *Protecting Americans from Tax Hikes (PATH) Act of 2015*, any ITIN not used on a federal tax return at least once in the last three years will no longer be valid for use on a tax return as of January 1, 2018.

The IRS release—[IR-2017-109](#) (June 21, 2017)—explains that taxpayers with ITINs that have not been used on a federal income tax return in the last three years will not be able to file a return unless their ITINs are renewed, and ITINs with middle digits 70, 71, 72 or 80 will also expire at the end of the year.

Today's IRS release addresses: (1) which taxpayers need to renew an ITIN; and (2) sets out how to renew an ITIN. The IRS began accepting ITIN renewals today, June 21, 2017.

The information contained in TaxNewsFlash 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, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to be applied to any specific reader's particular set of facts. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)