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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.

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