



TaxNewsFlash

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IRS letters sent to taxpayers with ITINs expiring in 2017

The IRS today issued a release announcing that it had started the process of mailing letters to more than one million taxpayers with expiring individual taxpayer identification numbers (ITINs) and reminding these persons to renew their ITINs as quickly as possible to avoid tax refund and processing delays.

Today's IRS release—[IR-2017-128](#)—states that ITINs with middle digits 70, 71, 72 or 80 are set to expire at the end of 2017, and that the IRS letter being mailed explains steps that these taxpayers need to take to renew the ITIN if they intend to include it on a U.S. tax return filed in 2018. The IRS letters will be mailed over a five-week period beginning in early August 2017. Today's IRS release states that taxpayers who receive the notice, but have acted to renew their ITIN, do not need to take further steps unless another family member is affected.

Background

In June 2017, the IRS announced that renewal applications were being accepted for the ITINs set to expire at the end of 2017. The renewal process for 2018 began 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 in June 2017 explained 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. Read [TaxNewsFlash-United States](#)

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