



# TaxNewsFlash

## United States

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### IRS reminder: ITIN renewals due by end of 2017

The IRS today issued a release reminding taxpayers with individual taxpayer identification numbers (ITINs) set to expire at the end of 2017 to submit renewal applications as soon as possible. Failure to renew by year-end will cause refund and processing delays in 2018.

The IRS release—[IR-2017-184](#) (November 1, 2017)—reports the IRS mailed more than 1 million letters to taxpayer households that include an ITIN holder with middle digits 70, 71, 72 or 80. Affected taxpayers who expect to file a tax return in 2018 need to submit a renewal application. Also, taxpayers who must renew their ITINs can choose to renew the ITINs of their family members together with their own, even if family members have ITINs with middle digits other than 70, 71, 72, 78, 79 or 80. Family members include the taxpayer, spouse, and any dependents claimed on the tax return.

The ITIN renewal requirement is part of a series of provisions established by the *Protecting Americans from Tax Hikes Act* enacted in December 2015.

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