



# TaxNewsFlash

## United States

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### IRS reminder to individual taxpayers, renew ITINs

The IRS today issued a release to remind taxpayers affected by changes involving the individual taxpayer identification number (ITIN) program that they can now begin submitting their ITIN renewal applications to the IRS.

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, 2017.

The IRS release—[IR-2016-129](#) (October 6, 2016)—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. The IRS cautions taxpayers who have ITINs that are scheduled to expire, and who need to file a tax return, not to delay.

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 on October 1.

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