



# GMS Flash Alert

2017-111 | June 28, 2017



## United States – IRS Accepting Renewal Applications for Expiring ITINs

On June 21, 2017, the U.S. Internal Revenue Service (IRS) issued a release<sup>1</sup> to advise taxpayers that renewal applications for Individual Taxpayer Identification Numbers (ITINs) that expire at the end of 2017 are being accepted now.

Any ITIN not used on a U.S. federal income tax return at least once in the last three consecutive years will expire on December 31, 2017. In addition, ITINs with the middle digits of 70, 71, 72, or 80 (xxx-70-xxxx; xxx-71-xxxx; etc.) need to be renewed even if the taxpayer has used it in the last three years. Affected taxpayers who expect to file a U.S. federal tax return in 2018 must submit a renewal application.

ITINs with middle digits of 78 and 79 expired in 2016. Taxpayers with these ITIN numbers can renew at any time. (For prior coverage, see GMS [Flash Alert 2016-111](#), October 10, 2016.)

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### WHY THIS MATTERS

The renewal process for 2018 is beginning now, three months earlier than last year. Federal income tax returns that are submitted in 2018 with expired ITINs will be processed, but taxpayers will not be eligible to claim exemptions and/or certain tax credits until their ITINs are renewed. Affected taxpayers are encouraged to renew their ITINs early to avoid delays that could affect tax filing and refunds next year.

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### Background

The ITIN is a tax identification number used, generally, by individuals who have U.S. income tax filing or payment obligations, but who are not eligible for a Social Security number.

In 2015, Congress passed the *Protecting Americans from Tax Hikes (PATH) Act* which created an expiration schedule for ITINs.<sup>2</sup>

## **IR-2017-109**

The IRS release provides guidance for renewing ITINs that have expired, or are set to expire, based on the expiration schedule included in the PATH Act. Renewal notices will be sent to affected taxpayers later this summer.

Affected taxpayers who need to file a tax return in 2018 are encouraged to renew their ITINs without delay.

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## FOOTNOTES:

1 IR-2017-109 (June 21, 2017) on the IRS website.

2 P.L. 114-113. For related coverage, see GMS [Flash Alert 2015-152](#), December 23, 2015.

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**The above information 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.**

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