



GMS Flash Alert

2018-030 | February 16, 2018



United States – Crucial for 2018 Filings, IRS Urges Renewal of Expired ITINS

The U.S. Internal Revenue Service (IRS) is urging taxpayers to complete and submit renewal applications if their Individual Taxpayer Identification Numbers (ITINs) are expiring or have expired.¹

Any ITIN not used on a U.S. federal income tax return at least once in the last three consecutive years was due to expire. For instance, those with middle digits of 70, 71, 72, or 80 (xxx-70-xxxx; xxx-71-xxxx; etc.) expired on December 31, 2017. Such expired ITINs would need to be renewed if the taxpayer has a filing obligation in 2018. ITINs that have middle digits 78 or 79 expired on December 31, 2016; however, they can still be renewed.

(For prior coverage, see the following issues of *GMS Flash Alert*: [2017-111](#) (June 28, 2017) and [2016-111](#) (October 10, 2016).)

WHY THIS MATTERS

The renewal process is significant given that tax filing season has just begun; tax returns with expired ITINs could experience processing delays. In addition, taxpayers with expired ITINs may lose eligibility for certain tax benefits until their ITIN is renewed.

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 as soon as possible.

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.²

IR-2018-18

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.

Affected taxpayers who need to file a tax return in 2018 are encouraged to renew their ITINs without delay. The release notes: "An ITIN renewal can take up to 11 weeks for the IRS to complete during the tax season."

FOOTNOTES:

1 [IR-2018-18](#) (February 5, 2018).

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

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