



GMS Flash Alert

2019-157 | October 17, 2019



United States – IRS Advice for Taxpayers with Expiring ITINs

On October 10, 2019, the U.S. Internal Revenue Service (IRS) issued a news release, urging taxpayers with expiring Individual Taxpayer Identification Numbers (ITINs) to submit renewal applications as soon as possible.¹

WHY THIS MATTERS

All taxpayers expecting to file U.S. tax returns for the 2019 tax year in 2020, but with expiring ITINs, should consider early renewal to avoid delays in having their returns processed and receiving any tax refund.

ITIN Renewal Process

An ITIN is a tax identification number used by individuals who are not eligible to receive a social security number.

Due to changes made to the ITIN program whereby the IRS began deactivating ITINs in 2016, all ITINs not used on a federal tax return at least once during the past three tax years will automatically expire.² In addition, all ITINs with middle digits 83 through 87 will expire on December 31, 2019. Taxpayers with expiring ITINs should file [Form W-7, Application for IRS Individual Taxpayer Identification Number](#). All family members listed on a taxpayer's tax return may renew their ITINs at the same time.³ Past ITINs with middle digits 70 through 82 may also be renewed.

Examples of common errors that may delay the renewal process are: (i) missing Form W-7; (ii) not indicating the reason for applying for an ITIN; (iii) missing or incomplete foreign address; and (iv) failing to provide sufficient supporting documentation.

FOOTNOTES:

1 See [IR-2019-168](#).

2 See [ITIN Fact Sheet](#). Also, for prior coverage, see the following issues of *GMS Flash Alert*: [2018-094](#) (July 6, 2018) and [2018-030](#) (February 16, 2018).

3 See [ITIN Fact Sheet](#).

* * * *

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.

The information contained in this newsletter was submitted by the KPMG International member firm in United States.

www.kpmg.com

kpmg.com/socialmedia



© 2019 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. NDPPS 530159

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

The KPMG logo and name are trademarks of KPMG International. KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever. The information contained in herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Flash Alert is a GMS publication of KPMG LLP's Washington National Tax practice. To view this publication or recent prior issues online, please click [here](#). To learn more about our GMS practice, please visit us on the Internet: click [here](#) or go to <http://www.kpmg.com>.