

Which ITINs Need to be Renewed?

ITINs may need to be renewed based on their middle digits or whether the ITIN has been used on recent tax returns. Although in previous years, the IRS announced which ITINs would expire in a given year, the last round of expirations was announced in 2020 and no new set of ITINs expired on 12/31/23.

These ITINs must be renewed:

- ITINs with middle digits 70 to 88 that have not already been renewed
- ITINs with middle digits 90, 91, 92, 94, 95, 96, 97, 98, or 99 that were issued before January 1, 2013 and have not already been renewed
- ITINs not used at least once on a tax return in the past three tax years. For tax year 2023, this is tax returns for 2020, 2021 and 2022.

Take Note! If an ITIN is in need of renewal according to its middle digits, always ask the taxpayer if they have already renewed the ITIN.

Once an ITIN has expired, the ITIN will have to be renewed before a tax return can be filed for any year.

The ITIN application/renewal is submitted by mail together with any tax return that needs to be filed. The IRS first processes the ITIN application/renewal; once the ITIN has been issued/renewed, the IRS will process the tax return(s) included by the taxpayer and will issue any refund(s), if applicable.

All ITIN applications and renewals must be submitted with a tax return.