What is an ITIN?

An Individual Tax Identification Number (ITIN) is a number issued by IRS to process taxes. The ITIN was created for individuals who do not qualify for a Social Security Number (SSN) so they can pay taxes.

What does an ITIN look like?

Previously, a person received a card with their ITIN on it. Now, the ITIN is sent only in a letter, not a card. It is important to hold on to this letter.

Like a SSN, an ITIN is a nine-digit number. However it is possible to tell that a number is an ITIN and not a SSN because ITINs always begin with 9 and SSNs do not.

An ITIN looks like this:
9XX-7X-XXXX or
9XX-8X-XXXX

Can I provide an ITIN to get work?

No. An ITIN does NOT provide work authorization.

Does an ITIN enable me to get Social Security benefits?

No. An ITIN does NOT provide eligibility for SS benefits. However earnings reported under an ITIN may be applied to establish eligibility if you become eligible for a SSN in the future.

Can I claim the Earned Income Tax Credit with an ITIN?

No. The ITIN does NOT provide eligibility for the Earned Income Tax Credit
Why might I want to apply for an ITIN?

If you are not eligible for a SSN, you will need an ITIN to file a tax return. Unless your income is very low, you are legally required to file an income tax return. There are also a number of benefits associated with doing so:

- You may be able to get a refund for excess taxes that have been withheld from your paycheck.
- You may be able to claim the Child Tax Credit if you qualify.
- You may be able to claim exemptions for your dependents.
- Filing taxes helps you to document a wage record.
- Filing taxes may help with future immigration applications by showing continuous presence and good moral character.
- If you are going to receive money as part of a settlement of a case or a judgment by the court in your favor and you don’t have a SSN, you will need an ITIN so that taxes may be withheld from the settlement monies.

Are there any risks involved in applying for an ITIN?

Immigrants and advocates have some concerns about information sharing between the IRS and other federal agencies. IRS has recently stated that it has "not shared any information from applicants with any other agency." It is not in the IRS’s tax collection interest to disclose information to immigration authorities. At present, the IRS does not have the authority to engage in a wholesale information exchange with other federal agencies. Taxpayer privacy provision in the tax laws are a cornerstone of the US tax system. Advocates should oppose any efforts to erode taxpayer privacy and thus erode taxpayer confidence.

There have been isolated, but disturbing reports of employees of the Treasury Inspector General for Tax Administration agents using ITIN information to prosecute immigrants. Thus far, there have been only isolated cases, all out of Kentucky. The agent involved is currently under investigation. TIGTA has also recommended broader information-sharing, which would require a change in federal law. While immigrant taxpayers should be made aware of this risk, immigrant taxpayers must also be informed that they are obligated to pay their income taxes. The ITIN has been caught up in the post-September 11th national security debate, with some in the Administration urging greater information sharing among federal agencies. The controversy is unrelated to tax filing – the IRS says there is no difference in accuracy of filing between returns filed with ITINs and with Social Security Numbers.

How do I apply for an ITIN?


Note: the application requirements have changed, so it is necessary to apply using the most current application form, revised December 17, 2003.

As a general rule, applications will only be accepted if accompanied by a valid US income tax return (there are some limited exceptions described in the instructions for the form W-7).
What do I need for a complete application?

An application must include

- Completed form W-7 (Application for ITIN) revised 12-17-2003
- Original, completed tax return(s) for which the ITIN is needed (unless you submit proof that you fall within one of the exceptions.)
- Original documents or certified copies (for example, notarized). If you apply by mail, it is a good idea to send certified or notarized copies of documents to limit the risk of losing your documents.
  - Documents must verify
    - Identity
    - Foreign status
  
  Note: Documents must be current

There is a limited list of documents accepted to establish identity and foreign status.

- Valid original passport or certified copy of valid passport – this is acceptable alone
- 2 or more of a combination of any of the documents below (current, show name and photograph and support claim of identity and foreign status)

<table>
<thead>
<tr>
<th>USCIS (U.S. Citizenship and Immigration Services) photo ID</th>
<th>National Identification card (current, with name, photograph, current address, date of birth, expiration date)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Visa from USCIS</td>
<td>US state identification card</td>
</tr>
<tr>
<td>US drivers’ license</td>
<td>Foreign voter’s registration card</td>
</tr>
<tr>
<td>US military identification card</td>
<td>Civil birth certificate</td>
</tr>
<tr>
<td>Foreign drivers’ license</td>
<td>Medical records (only for dependents under 14 years)</td>
</tr>
<tr>
<td>Foreign military identification card</td>
<td>School records (only for dependents under 14 years and/or student)</td>
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</tbody>
</table>

If you have applied for a SSN but the SSA denied your request, your ITIN application must also contain an official letter, form or other documentation from the SSA providing proof that your application was denied.

Where do I send my application?

You can apply in-person with an Acceptance Agent or at a Taxpayer Assistance Center

Taxpayers should seek out community-based tax preparation programs – for a listing of community-based programs, see
http://www.tax-coalition.org/programs.htm
IRS list of acceptance agents
http://www.irs.gov/individuals/article/0,,id=96304,00.html
IRS list of Taxpayer assistance centers

If you apply by mail, send your application, along with your tax return and required documents to:

Internal Revenue Service
Philadelphia Service Center
ITIN Unit, P.O. Box 447
Bensalem, PA 19020