

INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

WHAT IS AN ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. It is a nine digit number that always begins with the number 9 and has a 7 or 8 in the fourth digit.

Example: 9XX-7X-XXXX

IRS issues ITIN to individuals who are required to have a USA taxpayer identification number but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA).

ITIN is issued regardless of immigration status because both resident and nonresident aliens may have USA tax return and payment responsibilities under the Internal Revenue Code.

Individuals must have a filing requirement and file a valid federal income tax return to receive an ITIN, unless they meet an exception.

WHAT IS AN ITIN USED FOR?

ITIN is for federal tax reporting only, and are not intended to serve any other purpose. An ITIN does not authorize work in the USA or provide eligibility for Social Security benefits or the Earned Income Tax Credit. ITIN is not valid identification outside the system.

IRS issues ITIN to help individuals comply with the USA tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers.

WHO NEEDS AN ITIN?

IRS issues ITIN to foreign nationals and others who have federal tax reporting or filing requirements and do not qualify for Social Security Numbers. A non resident alien individual not eligible for a Social Security Number, who is required to file a USA tax return only to claim a refund of tax under the provisions of a USA tax treaty, needs an ITIN.

Examples of individuals who need an ITIN include:

- Non resident alien filing a USA tax return and not eligible for an Social Security Number

- USA resident alien (based on days present in the United States) filing a USA tax return and not eligible for a Social Security Number.
- Dependent or spouse of a USA citizen/resident alien.
- Dependent or spouse of a non resident alien visa holder.

HOW DO I KNOW IF I NEED AN ITIN?

If you do not have a Social Security Number and are not eligible to obtain a Social Security Number, but you have a requirement to furnish a federal tax identification number or file a federal income tax return, you must apply for an ITIN. By law, an alien individual cannot have both an ITIN and a Social Security Number. IRS processes returns showing Social Security Numbers or Individual Taxpayer Identification Numbers in the blanks where tax forms request Social Security Numbers. IRS no longer accepts, and will not process, forms showing “SSA205c.” “applied for,” “NRA,” blanks etc.

IS ITIN VALID FOR IDENTIFICATION?

NO! ITIN is not valid identification outside the tax system! Since ITIN is strictly for tax processing, IRS does not apply the same standards as agencies that provide genuine identity certification.

ITIN applicants are not required to apply in person, and IRS does not further validate the authenticity of identify documents. ITIN does not prove identity outside the tax system, and *should not be offered or accepted as identification for non-tax purposes.*

FOR FURTHER INFORMATION ACCESS WEBSITE ON IRS
INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)