

# Individual Taxpayer Identification Number (ITIN)



## How to file a tax return if you cannot get the Social Security Administration to give you a Social Security Number

Can't get a valid Social Security Number (SSN)? You can still file an income tax return using an Individual Taxpayer Identification Number (ITIN). The ITIN is a 9 digit number. It starts with a "9." The 2 middle numbers will be a number between "70" and "99." The last 4 numbers will be different for each person.

**Example:** 900-70-0000



You get the ITIN from the Internal Revenue Service (IRS). Do **not** ask for an ITIN if you are a U.S. citizen, permanent resident or authorized to work in the U.S.

### Why Should I File a Tax Return?

- You might get a cash refund.
- For some immigration applications, you must show that you filed tax returns.
- It helps prove good moral character and that you have continued to live in the U.S.
- If you owe taxes, it is against the law not to file an income tax return.

### How Can I Use the ITIN?

1. You can use the ITIN to file an income tax return.
2. You may be able to use the ITIN to claim your spouse on the tax return.
3. You may be able use the ITIN to claim dependent exemptions for your children or other people you support.
4. You might be able to use the ITIN to claim the Child Tax Credit.
5. The ITIN will help establish a wage record if you later obtain legal status and become eligible for Social Security benefits. It will not entitle you to Social Security benefits.



**The ITIN is for tax purposes only.** You can put the ITIN on the tax return where the SSN goes.

The IRS can accept a tax return when it shows an ITIN and the W-2 shows an invalid SSN.

The ITIN does **not**:

- Let you claim an Earned Income Tax Credit **or**
- Let you claim Social Security or other public benefits (food stamps, welfare, etc.) **or**
- Give you the right to work in the U.S. **or**
- Change your immigration status.

### Can I Use the ITIN to File a Joint Tax Return Spouse?



Yes, you may be able to.

### Can I Use the ITIN to Claim Dependents?

You may be able to use the ITIN to claim your children or other people as dependents. See IRS Publication 501 for rules on claiming dependents.

### How Do I Apply for an ITIN?

You can apply for an ITIN by filling out IRS Form W-7 and by showing documents that prove foreign status and identity. You can also get W-7SP in Spanish. You must use the W-7 or W-7SP revised in August 2013.

You can fill out a W-7 Form for a dependent age 13 or younger. If you are the parent or court-appointed guardian, you can sign their form.

### To get an ITIN, you must show 2 things:

1. **Foreign status** - You can prove foreign status by a passport, birth certificate, foreign government driver's license or official document issued by a foreign government.



**AND**

2. **Identity** - You can prove identity through a picture ID issued by a government agency.

An original passport is the **ONLY** document that is accepted for both identity and foreign status. If you don't have a passport, you must send 2 documents. The IRS will only take these documents:

- National ID card (with photo, name, address, birth date and expiration date)
- U.S. driver's license
- Civil birth certificate
- Foreign driver's license
- U.S. state ID card
- Foreign voter's registration card
- U.S. military ID
- Foreign military ID
- U.S. Visa
- U.S. Citizenship and Immigration Services (USCIS) photo id
- Medical records (only for dependents under age 6)
- School records (only for dependents under age 14 or under age 18 if a student). The record must be dated and contain the student's name and course work with grades. It must show the date of grading period(s) and school name and address.

The documents must be originals or copies, certified by:

- The issuing agency **or**
- An IRS Authorized Acceptance Agency (AA) **or**
- A Certifying Acceptance Agency (CAA) authorized by the IRS.



The documents must be current. What if the document does not have an expiration date? Then it must be issued in the last 12 months. This does not apply to birth certificates.

You must list your name, date of birth, mailing address and signature on the W-7 form. Your name should match the name on your papers proving foreign status or identity. Make sure you list the country where you lived before moving to the U.S. Put "N/A" on any blank line.

You must list your federal income tax status. Please see the Tennessee Taxpayer Project's **Taxation of New U.S. Taxpayers** brochure to find your status.

### When Can I Apply for an ITIN?

You can apply for an ITIN at any time. Unless you meet an exception, you must apply for an ITIN when filing your tax return.

You must attach the W-7 form to your original, amended or late-filed tax return. This does not apply in some cases. Talk to a tax professional to see if it is true for you.



**Warning:** Want to file your tax return on the internet by e-file? You cannot e-file a return using an ITIN in the calendar year you get the ITIN. But you can e-file returns in the following years. **Example:** You apply and get an ITIN in 2014. You can't e-file any tax return using that ITIN until 2015. This includes returns from earlier years.

### Where Do I File the W-7 Application?

You can file a W-7 form with your local IRS office. If you take your W-7 form to the IRS, you will get your original papers back. We do **not** recommend going to an IRS office.

You can file the W-7 for your spouse or dependent. They do not have to be with you.

### Tennessee IRS walk-in offices:

- Chattanooga: 5740 Uptain Rd, Ste. 7800
- Jackson: 109 S. Highland
- Johnson City: 2513 Wesley St.
- Knoxville: 710 Locust Street
- Memphis: 22 N. Front Street
- Nashville: 801 Broadway



**Warning:** Many IRS offices share a building with immigration!

You can also file your W-7 and tax return by mailing it to:

Internal Revenue Service  
ITIN Operation  
PO Box 149342  
Austin, TX 78714-9342



Are you mailing your W-7? Then you must also mail documents proving your foreign status and identity. You can mail the originals or a copy certified by an IRS certifying agency. Keep a copy. We **don't** recommend sending your original papers.

### How Long Will it Take to Get an ITIN?

It takes up to 6 weeks. If you don't get your ITIN in 6 weeks, call the IRS at **1-800-829-1040**. It's a free call!



The IRS may send you a letter asking for more information. You must answer the letter

within 45 days. If you don't answer within 45 days, you might have to file another W-7 form.

### Will the IRS Report Me to Immigration or UCIS?

No, the IRS cannot report you to UCIS for getting an ITIN. A court can make the IRS release information about you if you are:

- In deportation proceedings **or**
- Under suspicion for terrorist activities.

### How Much Does The ITIN Cost?

**FREE**

It is free! You don't have to pay to get an ITIN. A Low Income Taxpayer Clinic (LITC) can help fill out an ITIN application. If an acceptance agent or tax preparer fills out the W-7, they may charge a fee. If you need help with a W-7 form, you can call the:

Tennessee Taxpayer Project  
**1-866-481-3669**

### What if I get a SSN later?

You **must** tell the IRS. The IRS will put your ITIN records with your new SSN and change of status.

### How long can I use an ITIN?

ITIN's given **before** January 1, 2013 don't have an end date. ITINs given **on or after** January 2013, will be good for 5 years. What if you still need an ITIN after that? You must re-apply for a number.



**NOTE:** This information cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice. You should contact a lawyer if you need representation on a tax matter or if you have questions. 8/14

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**Legal Aid Society**  
of Middle Tennessee and the Cumberland

**Have low income and legal problems?** Call Legal Aid at **1-800-238-1443**. It's a free call. Or visit us on the internet at: **www.las.org**