

About ITINs

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the U.S. Internal Revenue Service (IRS). The IRS issues ITINs to individuals who are not eligible to obtain a Social Security number (SSN). These taxpayers include unauthorized immigrants, as well as lawfully present individuals such as certain survivors of domestic violence and spouses and children of individuals with employment visas. Federal law requires individuals with U.S. income, regardless of their immigration status, to pay U.S. taxes. The IRS provides ITINs to individuals ineligible for an SSN in order to improve compliance with tax laws.

In 2010, ITIN tax returns accounted for over \$9 billion in payroll tax payments (Social Security and Medicare) and \$870.07 million in income tax. By 2007, the Social Security Trust Fund had received up to \$240 billion from ITIN filers—up to 10.7 percent of the trust fund’s total assets of \$2.24 trillion. The cumulative contribution is higher now. ITIN contributions have helped to forestall the solvency crisis in the Social Security Trust Fund.

How Can I Recognize an ITIN?

An ITIN is a nine-digit number that always begins with the number nine (9) and is formatted like an SSN:

9XX-XX-XXXX

The range of middle digit numbers includes 50-65, 70-88, 90-92, and 94-99.

Originally ITINs were issued on cards similar to Social Security cards, but they are now issued by the IRS as a letter with the ITIN number.

Department of Treasury
Internal Revenue Service
PO Box [REDACTED]
Austin, TX [REDACTED]

Notice	CP565
Notice date	June 3, 2011
To contact us	Phone [REDACTED] International calls: [REDACTED]
Case reference number	[REDACTED]
Date of birth	[REDACTED]
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In response to your Individual Taxpayer Identification Number application
Individual Taxpayer Identification Number (ITIN) assigned

We have assigned you an Individual Taxpayer Identification Number (ITIN) [REDACTED] based on the information you provided in your application.

Your ITIN and personal information

ITIN	[REDACTED]
Full name	[REDACTED]

What is an ITIN Used For?

An ITIN is issued by the IRS to allow those without Social Security Numbers to file taxes, or to allow taxpayers to claim any dependents who do not have SSNs. ITINs are also being legally used for other reasons by public and private organizations (eg, getting a driver's license, obtaining a car loan, opening a bank account, applying for a mortgage, etc.).

- An ITIN does not allow a person to work in the United States.
- An ITIN does not change an immigrant's legal status in the US.
- An ITIN does not allow access to government benefits such as welfare, food stamps, or Medicaid.
- ITIN holders are also not eligible for certain tax credits, such as the Earned Income Tax Credit (EITC).
- ITIN holders are not eligible for Social Security benefits.

Having an ITIN does not necessarily mean that a person is in the country illegally. The ITIN holder may be in the United States on a student or tourist visa, may be a foreign investor or a family member of a US citizen who is abroad, etc.

Who Can Apply for an ITIN?

Anyone who is required to file US taxes but is not eligible for an SSN can apply for an ITIN. A taxpayer's spouse who lives outside the U.S. and any dependents regardless of where they live cannot apply for or renew an ITIN unless there is a specific tax benefit on the return. See [ITINs: Who is Eligible to Apply or Renew?](#).

Who Cannot Apply for an ITIN?

Anyone who has, or is eligible for, an SSN. Anyone not appearing on a tax return that is attached to an ITIN application. Dependents not living in the US, Mexico, or Canada. Dependents living in the US, Mexico or Canada whose inclusion on a tax return does not produce a tangible benefit. Spouses living outside the US whose inclusion on a tax return does not produce a tangible benefit. See [ITINs: Who is Eligible to Apply or Renew?](#).

How Do You Apply for an ITIN?

An ITIN application is completed as **Form W-7**, *Application for IRS Individual Taxpayer Identification Number (ITIN)* and must be attached to a completed federal income tax return that is mailed to the IRS. ITIN applications cannot be e-filed with a federal tax return. Proof of identification and residency are required to complete the application.

The first step is the preparation of a complete federal tax return to accompany **Form W-7**. Once the tax return is prepared, the Tax Help Program offers in-person appointments with an IRS-authorized [Certifying Acceptance Agent](#) who completes **Form W-7** and certifies the applicant's proof of identity and foreign status documents (so that the original documents do not need to be mailed to the IRS with the application).

The ITIN application documents and the signed tax return are mailed to the IRS for processing. The IRS will then issue the ITIN through the mail in the form of a letter.

ITINs must be renewed periodically. The renewal process is the same process as for the initial ITIN application. See [Which ITIN Numbers Need to be Renewed?](#).