



Confirming Identity and SSN/ITIN

The Tax Help program must confirm the identity and SSN/ITIN of the taxpayer (and spouse, if applicable) to avoid the potential for identity theft or tax fraud. Additionally, all taxpayers must present proof of SSN or ITIN for any dependents on the tax return.

Take Note! Forms of identification must not have expired. Only in exceptional cases when a taxpayer does not possess a valid ID and is unable to acquire another photo ID without facing significant barriers will the Tax Help Program accept an expired photo ID. The Site Manager has discretion to accept an expired ID if it bears a reasonable resemblance to the taxpayer in these circumstances. The Client Liaison should initial the photocopy of the expired photo ID and note that the ID was approved.

► Valid documents to prove identity

Original document must be presented for primary taxpayer and spouse (if filing jointly with a spouse).

- Driver's license
- Employer identification card with photo
- School identification card with photo
- State identification card
- Department of Criminal Justice-issued identification card with photo
- Military identification with photo
- Voter identification with photo (many foreign countries issue this)
- Visa
- Passport
- National identification card with photo

► Valid documents to prove SSN/ITIN

Original document must be presented for every person who will be included on the tax return

- Original or copy of Social Security card
- Letter from the Social Security Administration with the full SSN
- Form SSA-1099
- Medicare card that includes the letter "A" after the SSN
- Death certificate (if filing for a deceased person)
- Original or copy of IRS-issued ITIN card or letter

- IRS transcripts showing the full SSN/ITIN of the taxpayer
- IRS correspondence showing the full name and full SSN/ITIN of the taxpayer (unless the correspondence is notification of a name and SSN/ITIN mismatch)

Exception #1: If the taxpayer does not present documentation of SSN/ITIN, the Tax Help Program will accept as proof of SSN/ITIN the Main Info page from TaxSlayer for any **electronically-filed and Accepted** tax return that was prepared at the Tax Help Centers for tax years 2016 or later. See [Using Prior Year Tax Slayer Returns to Verify SSNs/ITINs](#).

Exception #2: If the client has an ITIN that has expired and they no longer have the ITIN letter in their possession, there are two options to verify ITIN:

- The ITIN can be verified from a prior year e-filed and Accepted tax return. See Exception #1 above; **or**
- The taxpayer can present their ITIN number and the exact spelling of their name as shown on the ITIN card/letter. The IRS will not issue the client another copy of an expired ITIN and the ITIN renewal process requires substantiating one's identity. If necessary, refer the client to the IRS ITIN hotline to confirm their name and/or number at 1-800-908-9982.