

SSNs for Former ITIN Holders

Background

One of the benefits of applying for an ITIN and filing tax returns is the requirement that to apply for legal permanent residency, a person must file and pay their taxes. Starting a tax record with an ITIN is one step on the pathway to adjusting immigration status. Once legal permanent residency (also known as “green card” status) is granted, the taxpayer is eligible for and receives a Social Security number (SSN). She will file current year and future returns using her SSN.

Foundation Communities Policy

As always, appropriately certified VITA volunteers may assist any taxpayer eligible for VITA service regardless of the taxpayer’s use of an ITIN or SSN.

How To Assist Tax Clients

ITIN holders—either taxpayers or dependents—who later receive an SSN are responsible for informing the IRS of this change. Print the attached form letter, assist the taxpayer in completing the blanks, make a photocopy of the client’s ITIN letter (or card) and newly-issued SSN card, and instruct the client to mail the completed documents to:

Internal Revenue Service
ITIN Operation
P.O. Box 149342
Austin, TX 78714-9342

Taxpayers who establish a credit history using an ITIN may wish to inform credit reporting companies regarding their new SSNs. Refer them to a Foundation Communities financial coach for credit counseling assistance.

Date: _____

Internal Revenue Service
ITIN Operation
P.O. Box 149342
Austin, TX 78714-9342

Re: ITIN _____ (number)

To whom it may concern,

I am writing to request that my Individual Taxpayer Identification Number (ITIN) be revoked and that all tax records be associated with my newly assigned Social Security Number (SSN). My information is as follows:

Name on tax return: _____

Date of birth: _____

ITIN: _____

New SSN: _____

Street Address: _____

City, State, Zip _____

Enclosed please find copies of my SSN and my ITIN.

Thank you.

(Signature)

(Printed Name)

Enclosures