

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the U.S. Internal Revenue Service (IRS).¹ It is a nine-digit number, formatted like a Social Security number (SSN) (9XX-XX-XXXX), and is assigned to individuals who need to file U.S. tax returns but are not eligible for an SSN.

Here's a breakdown of what you need to know about ITINs:

Purpose:

- **Tax Reporting:** The primary purpose of an ITIN is to allow individuals who do not have and cannot get an SSN to comply with U.S. tax laws.
- **Filing Tax Returns:** Anyone who has a U.S. tax obligation, whether a resident or nonresident alien, and is not eligible for an SSN may need an ITIN to file a tax return. This includes situations involving income from a U.S. source, being a dependent or spouse of a U.S. citizen or resident alien, or claiming a tax treaty benefit.

Who Needs an ITIN?

You may need an ITIN if you:

- Are a nonresident alien required to file a U.S. tax return.
- Are a U.S. resident alien (based on days present in the U.S.) filing a U.S. tax return.
- Are a dependent or spouse of a U.S. citizen/resident alien.
- Are a dependent or spouse of a nonresident alien visa holder.
- Have income from scholarships, grants, or fellowships.
- Have interest income, stock options, or gambling winnings.

Important Considerations:

- **Not for Work Authorization:** An ITIN does **not** grant the right to work in the U.S.
- **No Social Security Benefits:** An ITIN does **not** qualify you for Social Security benefits or the Earned Income Tax Credit (EITC).
- **No Impact on Immigration Status:** Obtaining an ITIN does **not** affect your immigration status.

How to Apply for an ITIN:

You can apply for an ITIN using Form W-7, "Application for IRS Individual Taxpayer Identification Number." You generally need to include your federal income tax return with your application, unless you meet certain exceptions. You must also provide original or certified copies of documents to prove your identity and foreign status.

There are three main ways to apply:

1. **By Mail:** Send your completed Form W-7, tax return (if required), and original or certified copies of your identification documents to the IRS.
2. **In Person:** Apply at an IRS Taxpayer Assistance Center (TAC) that offers ITIN services. You can have your documents authenticated and returned to you immediately. Appointments are usually required.
3. **Through a Certifying Acceptance Agent (CAA):** CAAs are organizations authorized by the IRS to assist with the ITIN application process. They can review your documents and send certified copies to the IRS, so you don't have to mail original documents.

When to Apply:

It's generally recommended to apply for an ITIN as soon as you realize you need one, either when you file your tax return or earlier if there's a specific reason.

Expiration:

ITINs issued before 2013 have likely expired. Additionally, any ITIN that has not been used on a tax return for three consecutive years will expire. If your ITIN has expired and you need to file a tax return, you will need to renew it.

If you have any further questions about ITINs or the application process, feel free to ask!