

Individual Taxpayer Identification Numbers



If you earned money in the United States, you may have to file a tax return, even if you do not have a Social Security number. This flyer will show you how to file a tax return if you do not have a Social Security number and are not eligible for one.

I want to file a tax return, but I don't have a Social Security number.

What should I do?

If you don't have a Social Security number, you should prepare your tax return and apply for an Individual Taxpayer Identification Number (ITIN). An ITIN is a nine-digit number that the IRS can give to people who do not have a Social Security number and are not eligible to receive a Social Security number. This means that if you have an immigration status that allows you to apply for a Social Security number, then you cannot get an ITIN. But if you have an immigration status that does not allow you to get a Social Security number, then you can get an ITIN.

An ITIN is intended to help you file a federal tax return with the IRS only. An ITIN does not:

- Authorize you to work in the United States
- Change your immigration status
- Give you an identification that you can use to obtain a driver's license
- Allow you to qualify for public benefits or the Earned Income Tax Credit.

Why should I have an ITIN?

Having an ITIN can benefit you for both tax- and non-tax-related reasons. The tax-related benefits of an ITIN are that:

- If you have earned income, it may be against the law not to file an income tax return.
- It is the only way for you to file an income tax return if you do not have any immigration status.
- It can allow you to claim a tax refund from the IRS.
- It can allow you to claim the child tax credit from the IRS.
- It can allow you to file a joint tax return with a spouse.
- It can allow you to obtain tax exemptions for minor children.

The non-tax-related benefits of an ITIN are that it can:

- Help you prove good moral character and your physical presence in the United States if you ever become eligible to apply for an immigration status
- Allow you to open a bank account at some banks.

How do I apply for an ITIN?

There are three basic requirements in applying for an ITIN.

The first is to complete IRS Form W-7. The W-7 is a one-page form. It takes about 20 minutes to complete. It asks for basic information about you, such as your name, country of citizenship, address, and your date and place of birth. It also asks you to identify the reason you are applying for an ITIN.

The second requirement is to file a valid federal income tax return. This will probably be the IRS Form 1040. You generally cannot apply for an ITIN unless you also send the IRS a completed income tax return together with the Form W-7.

The third requirement is to provide the IRS with identification documents. The IRS requires that the document or combination of documents that you send with your ITIN application shows your name and photograph, and establishes that you are not a citizen of the United States. The most common forms of identification that the IRS accepts are a passport, a foreign driver's license, a foreign military card, a national identification card, or a birth certificate. If you are applying for an ITIN for a child under 14, then you can also use school or medical records. You should normally submit copies (rather than originals) of your identification documents. But the IRS requires that the copies of your identification documents be notarized.

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When should I apply for an ITIN?

You should apply for an ITIN as soon as you are ready to file a federal income tax return. You can apply for an ITIN at any time of the year. But if the tax return that you attach to your ITIN application is filed after the due date, then you may owe extra money to the IRS.

Where should I send my ITIN application and the return?

Because your tax return is an attachment to your ITIN application, you should not mail the tax return separately. You must mail both the Form W-7 and the tax return together.

If you send your ITIN application by U.S. mail, you must send it to:

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

If you send your ITIN application through an overnight delivery service, then you should send it to:

Internal Revenue Service
ITIN Operations
Mail Stop 6090-AUSC
3651 S. Interregional, HWY 35
Austin, TX 78741-0000

How long does it take to get an ITIN?

After you have mailed your ITIN application to the IRS, it will probably take at least six weeks for you to receive your ITIN. If you send your ITIN application to the IRS during the tax season (between January 15 and April 30), then it will probably take 8-10 weeks for you to receive your ITIN.

Can I get help in preparing an ITIN application?

Yes. Probably the best way to get help in completing your ITIN application is to contact a Low Income Tax Clinic in your area or to go directly to a local IRS office. The IRS has local offices throughout New Jersey. To find the New Jersey IRS office nearest you, go to www.irs.gov/app/officeLocator. An IRS local office can help you complete the IRS Form W-7, review your identification documents, and send your application to the ITIN processing center.

Another way to get help is to go to what is called an "Acceptance Agent." An Acceptance Agent is a person or organization that the IRS has authorized, after receiving training, to help people apply for ITINs. Be careful of notaries! They may advertise that they perform this service but they may not be authorized by the IRS. Also, an Acceptance Agent will probably charge you a fee for the work that they do for you.

If I apply for an ITIN, will the IRS report me to the immigration authorities?

No. Privacy laws prevent the IRS from reporting you to the immigration authorities if you have applied for an ITIN.

1-888-LSNJ-LAW
(1-888-576-5529)

LSNJ-LAW™, Legal Services of New Jersey's toll-free statewide legal hotline, provides legal advice, information, and referral over the telephone to low-income New Jersey residents in civil legal matters.

More information about filing your tax return is available on our Web site, www.lsnjlaw.org