

Individual Taxpayer Identification Number (ITIN)

“How to file a tax return if you don’t have a Social Security Number”



To make an appointment to get help with your application
or for more information call **(215) 634-4846**

What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) permits you to file your tax return if you are ineligible for a Social Security Number (SSN). The ITIN is a nine digit number that begins with the number “9.” For Example: 900-00-0000. The ITIN is issued by the Internal Revenue Service (IRS).

Why should I file a tax return?

- ✓ You might get a cash refund.
- ✓ It is evidence of “good moral character” and “continuous presence” in the United States.
- ✓ If you owe taxes, then it is against the law not to file a return.
- ✓ In *some* immigration applications, you need to show that you filed taxes for three years.

How may I use an ITIN?

- You may *only* use an ITIN to file your income tax return.
- Although the ITIN does not give you the right to social security benefits, it may help you later, if you should obtain legal status, to establish a record of your income to be eligible to receive Social Security benefits.

The ITIN may only be used for tax purposes. You may place the ITIN on your tax return in place of a social security number.

The ITIN **DOES NOT PERMIT YOU** to do the following:

- To claim the Earned Income Tax Credit;
- To claim other Social Security benefits or other public benefits (food stamps, welfare, etc.);
- To work in the United States
- To change your legal status.

May I use the ITIN to file an income tax return with my spouse?

Yes, you are permitted to use your ITIN to file an income tax return with your spouse, whether your spouse has an ITIN or a Social Security number.

May I use the ITIN to claim my dependents?

You are permitted to use the ITIN to claim your children and others that you support as dependents on your income tax return. To claim a person as a dependent, they must meet the following requirements:

1. The dependent must be your child, step-child, adopted child, grandchild, parent, grandparent, in-law, sibling, aunt or uncle, niece or nephew. (Please consult with a tax professional to learn whether other family members qualify).
2. The dependent must have lived with you for more than half of the year, with certain exceptions if the dependent is your child.

3. The dependent must be a citizen, legal resident, or resident of Mexico, Canada or the US. (Residents of Mexico or Canada do not have to reside in the US to be included as a dependent). You **MAY NOT** claim your child as a dependent if they do not live in the US, Mexico or Canada.
4. Generally, your dependent may not file a tax return with his or her spouse.
5. You must provide more than half of the financial support for your dependent.

AND

6. The dependent must be younger than 19 years old, or be a full-time student younger than 24 years old, or be permanently and totally disabled **OR** have a total earned income less than the maximum allowed by the IRS (\$3,400 in 2007).

How do I apply for an ITIN?

Call (215) 634-4846 to make an appointment for free assistance with the ITIN application and your income tax return.

You may apply for an ITIN by filling out the W-7 form dated January 1, 2008. You may not use an expired application. You may also get a copy of the form in Spanish, W-7SP. The forms are available online at www.irs.gov.

You may fill out the form on behalf of a dependent younger than 14 years old and sign the W-7 if you are the parent or the legal guardian.

Other than the application form, what documents do I need?

To obtain an ITIN, you must demonstrate two things:

1. Foreign Status: You may prove your foreign status with a passport, birth certificate, driver's license issued by the foreign government or school record.
2. Identity: You may prove your identity with a photo identification issued by a government agency. The ID cannot be expired.

An original, unexpired passport is the **ONLY** document that is accepted for *both* identity and foreign status. If you do not have a passport, you must provide a combination of other documents. The IRS will accept two (2) of the following documents as proof of identity and foreign status:

◆ National Identification Card (must show photo, name, current address, date of birth, and expiration date) ◆ US driver's license ◆ Foreign driver's license ◆ Birth Certificate ◆ US state identification card ◆ Foreign voter registration card ◆ US military identification card ◆ Foreign military identification card ◆ Visa ◆ US Citizenship and Immigration Services (USCIS) photo identification ◆ Medical Records (dependents under 14 years-old only) ◆ School Records (dependents and/or students under 25 years-old only)

The documents must be original or certified by the issuing agency. For more information, contact your tax preparer.

The documents must not be expired. If the documents do not have an expiration date, then it must have been issued within the last 12 months.

When may I apply for an ITIN?

The W-7 ITIN application must be submitted with your original tax return, amended return or late return. (Please speak with a tax professional about the exceptions to the law). The ITIN only serves to file a tax return. You may send the W-7 application and tax return by mail to:

Internal Revenue Service
Austin Service Center
ITIN Operation
P.O. Box 149342
Austin, TX 78714-93422

If you send your W-7 application by mail, you must also send your original documents or certified documents as proof of your foreign status and identity.

How long does it take to receive an ITIN?

After applying for an ITIN, it should take between 4 and 6 weeks to receive it. If 6 weeks have passed and you have not yet received an ITIN, you should call the IRS at 1 (800) 829-1040. If we assisted you with your application, then you may call us at (215) 634-ITIN (4846) for assistance.

The IRS may send you a setter requiring additional information. You must respond within 45 days of receiving it. If you do not respond within 45 days, you will be required to complete a new W-7 application. If we assisted you with your W-7 application, you may call us at (215) 634-ITIN (4846) for assistance.

Will the IRS report me to immigration or USCIS?

The IRS cannot report you to immigration or USCIS for having received an ITIN. A court may ask the IRS for information about you if you have an open deportation order or you are suspected of terrorist activities.

How much does it cost to get an ITIN?

The ITIN is free. You do not have to pay to receive an ITIN. A volunteer of the Volunteer Income Tax Assistance (VITA) Program or a Low Income Taxpayer Clinic (LITC) can assist you with the W-7 application. For free assistance in Philadelphia, call (215) 634-4846.

If an agent or a tax preparer fills out your W-7 application, they can charge you a fee.

What do I do if I later receive a valid Social Security Number (SSN)?

If you later receive a valid SSN, you must immediately notify the IRS. The IRS will add it to your ITIN record, and they will later change your status.

NOTE: This information cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice. You should contact a lawyer if you need representation on a tax matter or if you have questions.
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