What is an ITIN?

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An Individual Taxpayer Identification Number (ITIN) is a 9-digit number the IRS gives to certain people to file taxes.
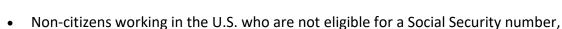
An ITIN is for tax reporting purposes only. It does not give you permission to work or live in the U.S. It does not make you eligible for social security benefits or certain tax credits.

Who needs an ITIN?

You need an ITIN if:

- You are not eligible for a Social Security number, and

- You need to file a U.S. tax return.

This includes people like:

- Non-citizens working in the U.S. who are not eligible for a Social Security number,

- Spouses or children, or other dependents, of someone with a visa, or

- Anyone the IRS says must file taxes who doesn't have a Social Security number.

Do I have to file a tax return?

Every person who earns money or lives in the Unites States must follow U.S. tax laws and file necessary tax returns. You must do this even if you do not have legal permission to work in the United States.

Federal income tax returns can be used for proof of your time living in the U.S. They are required for immigration application processes, financial aid applications, and mortgage and loan applications.

How do I apply for an ITIN?

Fill out Form W-7 from the IRS. In most cases, Form W-7 must be filed at the same time that you file a tax return. You can get Form W-7:

- Online at www.irs.gov
- By calling the IRS at 1-800-829-1040

After you fill out the form:

- Mail the form with your tax return and your supporting documents to the IRS

  OR

- Go to an [IRS Taxpayer Assistance Centers with ITIN Services](#), [Volunteer Income Tax Assistance (VITA)](#) site, or [ITIN Acceptance Agent](#). They can help fill out your forms. They can also review some documents, so you don't have to mail them all in.

Can I use a PO Box in my application?

Yes. The PO Box must be at a post office. It can't be a private mailbox service.

If you use a PO Box, enter a complete address in box 3 of the form, where it asks for your foreign address. If you use a PO box for your U.S. address and don't give a full foreign address, your application may be rejected.

What documents do I need to apply for an ITIN?

When you apply for an ITIN, you must prove 2 things:

- your **identity** (who you are)
- your **"foreign status"** ("foreign status" means you are from a different country or lived in a different country).

You can do this with:

- **Passport.** If you use your passport, you don't need any other documents.

If you don't use a passport, you must use 2 documents. One must have a photo, unless the person is under 14 or if they are in school, under 18. Here are the documents you can use:

1. U.S. immigration photo ID
2. U.S. visa
3. Foreign military ID
4. National ID card (with photo, name, address, date of birth, expiration)
5. Foreign voter registration card
6. Foreign birth certificate

You can also use these. They only prove identity so you still need 1 of the documents listed in 1-6 also.

- Driver's license (foreign or U.S.)
- U.S. military ID
- U.S. state ID

For school aged children and dependents:

If the child or dependent does not have a passport, you must include their birth certificate. Along with the birth certificate you can also use these documents:

1. Medical records (only for children under 6)
2. School records (only for children under 14 or students under 24)

Do I have to send the original documents?

You can send the **original document** or a **certified copy** of the documents. The certified copy has to come from the place that gave you the original document.

Tip: If you want to send a certified copy, call your country's embassy or consulate.

Do I get my documents back?

Yes. If you go to an in-person location to apply, you get most of your documents back right away.

If you mail your application, the IRS mails them back. Make sure you can get mail at the address or PO Box you list in your application!

When do I need to renew my ITIN?

An ITIN expires if it is not used on a tax return for 3 consecutive years. If you need to file a tax return and your ITIN is expired, you must renew it by filling out Form W-7 again. Be sure to check the box that says you are renewing an existing ITIN.