Applying for an ITIN

A How-To Guide

2023

@NAKASEC

@NILC
This guide has been prepared for general informational purposes only.

It does not, nor is it intended to, constitute financial or legal advice.

Please consult attorneys and trusted financial professionals regarding your personal situation.
What is an ITIN?

- Tax processing number assigned to an individual who is ineligible to apply for a Social Security Number (SSN)

- Purpose: For the federal government to collect taxes

- Under federal law, EVERYONE, regardless of immigration status, who earns U.S.-sourced income, is subject to federal income tax.

- ITIN filers contribute an estimated $23.6 billion in federal taxes¹ and $11.74 billion in state and local taxes every year²
BENEFITS OF ITIN

- Comply with legal income tax filing requirements
- Access state and local relief funds (i.e. COVID-19 financial aid)
- Build credit and obtain credit cards and loans (car loans, student loans, mortgage, etc.)
- Open interest-bearing bank accounts and investment brokerage accounts
- Access state and local tax credits
- Receive funds from employment dispute settlements
If you become eligible to adjust your immigration status, having an ITIN can demonstrate "positive equities"and "good moral character" because it shows that you have complied with federal tax obligations by paying your taxes. An ITIN may also help you establish the duration of your US residency and marital status.

Having an ITIN does not impact your immigration status.
Reminder: ITINs do **NOT** provide federal employment authorization!

Many immigrants find that working as an independent contractor is a good way to make a living. Everyone, regardless of immigration status, must report their self-employed, US-sourced income and pay taxes.

Having an ITIN ensures that the IRS can match your tax payments to your tax liabilities and provides proof that you have following US tax law.
Who is this guide for?

- You have never had an ITIN before and are applying for the first time
- You have never filed an income tax return before, but will be filing one as a Single filer with no spouse or dependents
- You currently reside in the US and have been present in the US for at least 31 days in the current year

If you’ve ever had a Social Security Number issued to your name, do not apply for an ITIN! Keep using your SSN even if your work authorization has expired!
What You Need...

01  IRS Form W-7
   Application for IRS Individual Taxpayer Identification Number (ITIN)

02  IRS Form 1040
   Individual Income Tax Return

03  Personal documents proving Identity & Foreign Status
   Original or Certified Documentation that Proves Identity and Foreign Status
Form W-7
Application for ITIN

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

Before you begin:

• Don’t submit this form if you have, or are eligible to get, a U.S. social security number (SSN).

Reason you’re submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

a ☐ Nonresident alien required to get an ITIN to claim tax treaty benefit
b ☐ Nonresident alien filing a U.S. federal tax return
c ☐ U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return
d ☐ Dependent of U.S. citizen/resident alien

Additional information for a and f: Enter treaty country and treaty article number.

Name
(see instructions)

Name at birth if different

Applicant’s Mailing Address

Foreign (non-U.S.) Address
(see instructions)

Birth Information

Date of birth (month/day/year)

City and state or province (optional)

Male

Female
**Application for ITIN**

<table>
<thead>
<tr>
<th>Other Information</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6a Country(ies) of citizenship</td>
<td>6b Foreign tax I.D. number (if any)</td>
<td>6c Type of U.S. visa (if any), number, and expiration date</td>
</tr>
<tr>
<td>6d Identification document(s) submitted (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>USCIS documentation</td>
<td>Driver’s license/State I.D.</td>
<td></td>
</tr>
<tr>
<td>Issued by:</td>
<td>No.:</td>
<td>Exp. date: / /</td>
</tr>
<tr>
<td>Date of entry into the United States (MM/DD/YYYY):</td>
<td>/ /</td>
<td></td>
</tr>
<tr>
<td>6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes.</td>
<td>No/Don’t know.</td>
<td>Skip line 6f.</td>
</tr>
<tr>
<td>6f Enter ITIN and/or IRSN: ITIN</td>
<td>and</td>
<td></td>
</tr>
<tr>
<td>First-time applicants can leave blank</td>
<td>first name</td>
<td>middle name</td>
</tr>
<tr>
<td>City and state</td>
<td>Length of stay</td>
<td></td>
</tr>
</tbody>
</table>

**Sign Here**

Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.

<table>
<thead>
<tr>
<th>Signature of applicant (if applicable)</th>
<th>Date (month / day / year)</th>
<th>Phone number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of delegate, if applicable (type or print)</td>
<td>Delegate’s relationship to applicant</td>
<td>Parent</td>
</tr>
<tr>
<td>Signature</td>
<td>Date (month / day / year)</td>
<td>Phone</td>
</tr>
<tr>
<td>Acceptance Agent’s Use ONLY</td>
<td>Fax</td>
<td></td>
</tr>
<tr>
<td>Name and title (type or print)</td>
<td>Name of company</td>
<td>EIN</td>
</tr>
<tr>
<td>Office code</td>
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For Paperwork Reduction Act Notice, see separate instructions.
An individual income tax return **must be attached** or the ITIN application will be rejected!

Proof of income will be needed to correctly file your income tax return.

We strongly recommend going to a trusted professional tax preparer to make sure the information is correctly reported.
Internal Revenue Code Section 6103 prohibits the IRS from releasing taxpayer information to other government agencies, except for special circumstances such as a federal court order.

*The IRS does not share ITIN data with USCIS or ICE without a warrant or court order.*
Proving Identity AND Foreign Status

• You must attach original documentation or certified copies of documents that prove identity and foreign status.

• You can bring your original documents to an embassy or consulate, where they can make a certified copy for you so you don’t have to mail your original documents. A certified copy is one that the original issuing agency provides and certifies as an exact copy with an official stamped seal from the agency. The IRS will not accept a "notarized" copy.

• If you do not have an embassy or consulate near you, you can bring documentation to a Certifying Acceptance Agent (CAA) who can verify your original documents or make an appointment at a Taxpayer Assistance Center (TAC) that provides in-person document review.
Proving Identity AND Foreign Status

<table>
<thead>
<tr>
<th>Supporting Documentation</th>
<th>Can be used to establish:</th>
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<tbody>
<tr>
<td></td>
<td>Foreign status</td>
</tr>
<tr>
<td>Passport (the only stand-alone document*)</td>
<td>x</td>
</tr>
<tr>
<td>U.S. Citizenship and Immigration Services (USCIS) photo identification</td>
<td>x</td>
</tr>
<tr>
<td>Visa issued by the U.S. Department of State</td>
<td>x</td>
</tr>
<tr>
<td>U.S. driver’s license</td>
<td>x</td>
</tr>
<tr>
<td>U.S. military identification card</td>
<td>x</td>
</tr>
<tr>
<td>Foreign driver’s license</td>
<td>x</td>
</tr>
<tr>
<td>Foreign military identification card</td>
<td>x</td>
</tr>
<tr>
<td>National identification card (must contain name, photograph, address, date of birth, and expiration date)</td>
<td>x</td>
</tr>
<tr>
<td>U.S. state identification card</td>
<td>x</td>
</tr>
<tr>
<td>Foreign voter’s registration card</td>
<td>x</td>
</tr>
<tr>
<td>Civil birth certificate</td>
<td>x**</td>
</tr>
<tr>
<td>Medical records (valid only for dependents under age 6)</td>
<td>x**</td>
</tr>
<tr>
<td>School records (valid only for a dependent under age 18, if a student)</td>
<td>x**</td>
</tr>
</tbody>
</table>

* Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport doesn’t have a date of entry into the United States. See Proof of U.S. residency for applicants who are dependents below.

** May be used to establish foreign status only if documents are foreign.
Proving Identity AND Foreign Status

- Certifying Acceptance Agents (CAAs)
  - You must bring: a completed W-7 form, a prepared tax return, and your original document(s) for verifying identity & foreign status
  - The CAA's role is to certify that the original document(s) is valid
  - The CAA will sign off on the ITIN application and mail the entire ITIN package to the IRS

- Some CAAs also offer tax preparation services for an additional cost. If you were paid in cash and did not receive a W-2 or 1099 form, you should be prepared to provide an estimate of your cash income for the tax return.

- CAAs may charge a fee for services – be sure to ask about the cost!
MAILING YOUR APPLICATION

All documents that have not been certified by a CAA or a TAC will need to be mailed to:

Internal Revenue Service
ITIN Operation
P.O. Box 149342
Austin, TX 78714-9342
IRS Review & Approval Process

- The IRS generally takes between 9 to 11 weeks to process an ITIN application, but in some cases, they can take even longer.

- The IRS will mail back your original documents or certified copies, regardless of whether the application is approved or rejected.

- If your application is **rejected**, the IRS will send you a letter that states which parts were completed incorrectly and will ask you to resubmit the application.

- If your ITIN application is **approved**, the IRS will send you a letter with the number assigned to your name.
Make sure to keep a copy of ALL your paperwork
(i.e. scan it or take a picture of it)
The IRS only communicates via mail

Be aware of potential scams

i.e.: phone calls saying you have an outstanding tax bill
No, there is no application fee to obtain an ITIN.

However, since you will need to submit an income tax return, you may have to pay any taxes you owe.

If you require additional assistance through a tax preparer or a Certifying Acceptance Agent (CAA), they will likely charge fees for their services. Be sure to ask ahead of time what their fees are!
Can I prepare the application myself?

Technically, yes.

The tricky part is ensuring the income tax return is properly prepared.

Find a Volunteer Income Tax Assistance (VITA) program near you to see if you qualify for free tax return preparation.

Some VITA sites also provide Certifying Acceptance Agent (CAA) services so you can get your tax return prepared AND get your documents verified for the ITIN application!
You can still file an income tax return for a prior year where you earned income, even if it’s past the deadline.

However, you will be subject to late filing penalties and interest because the tax return (and potential tax payment) will be considered late.

Remember: You **MUST** file an income tax return with the ITIN application in order to qualify.
What happens if I miss the tax filing deadline & can’t submit my ITIN application?

You can still file an income tax return past the deadline, but additional penalties and interest will accrue.

If you know you won’t be able to submit the documentation for an ITIN before April 15*, you can request an extension for filing your income tax return (Form 4868). On the SSN line, you would write “ITIN TO BE REQUESTED.”

If an extension is granted, it only extends the filing due date to October 15. Any taxes owed will still be due on April 15*. You can include a check payment with Form 4868 for estimated tax liability to avoid penalties and interest.

You must mail your request for an extension BEFORE THE DEADLINE.

For 2023, April 15 is a Saturday so the filing deadline is April 18 (the next business day)
FAQ: What happens if I miss the tax filing deadline & can’t submit my ITIN application?

Form 4868
Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return

Part I  Identification

1. Your name(s) (see instructions)
   FIRST NAME LAST NAME

2. Your social security number
   ITIN TO BE REQUESTED

Part II  Individual Income Tax

4. Estimate of total tax liability for 2022
   $ FILL THIS OUT

5. Total 2022 payments
   IGNORE IF N/A

   See instructions
   FILL THIS OUT

7. Amount you’re paying (see instructions)
   FILL THIS OUT

8. Check here if you’re “out of the country” and a U.S. citizen or resident. See instructions

9. Check here if you file Form 1040-NR and didn’t receive wages as an employee subject to U.S. income tax withholding

For Privacy Act and Paperwork Reduction Act Notice, see instructions later.
FAQ

What happens if I miss the tax filing deadline & can’t submit my ITIN application?
### Where To File a Paper Form 4868

<table>
<thead>
<tr>
<th>If you live in:</th>
<th>And you’re making a payment, send Form 4868 with your payment to Internal Revenue Service:</th>
<th>And you’re not making a payment, send Form 4868 to Department of the Treasury, Internal Revenue Service Center:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Florida, Louisiana, Mississippi, Texas</td>
<td>P.O. Box 1302, Charlotte, NC 28201-1302</td>
<td>Austin, TX 73301-0045</td>
</tr>
<tr>
<td>Arizona, New Mexico</td>
<td>P.O. Box 802503, Cincinnati, OH 45280-2503</td>
<td>Austin, TX 73301-0045</td>
</tr>
<tr>
<td>Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin</td>
<td>P.O. Box 931300, Louisville, KY 40293-1300</td>
<td>Kansas City, MO 64999-0045</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>P.O. Box 802503, Cincinnati, OH 45280-2503</td>
<td>Kansas City, MO 64999-0045</td>
</tr>
<tr>
<td>Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming</td>
<td>P.O. Box 802503, Cincinnati, OH 45280-2503</td>
<td>Ogden, UT 84201-0045</td>
</tr>
<tr>
<td>Alabama, Georgia, North Carolina, South Carolina, Tennessee</td>
<td>P.O. Box 1302, Charlotte, NC 28201-1302</td>
<td>Kansas City, MO 64999-0045</td>
</tr>
<tr>
<td>A foreign country, American Samoa, or Puerto Rico, or are excluding income under Internal Revenue Code section 933, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien, or are a nonpermanent resident of Guam or the U.S. Virgin Islands</td>
<td>P.O. Box 1303, Charlotte, NC 28201-1303</td>
<td>Austin, TX 73301-0215</td>
</tr>
<tr>
<td>All foreign estate and trust Form 1040-NR filers</td>
<td>P.O. Box 1303, Charlotte, NC 28201-1303 USA</td>
<td>Kansas City, MO 64999-0045 USA</td>
</tr>
<tr>
<td>All other Form 1040-NR, 1040-PR, and 1040-SS filers</td>
<td>P.O. Box 1302, Charlotte, NC 28201-1302 USA</td>
<td>Austin, TX 73301-0045 USA</td>
</tr>
</tbody>
</table>
After I get my assigned ITIN, do I still need to file future income tax returns?

If you earn US-sourced income, you may be required to file an income tax return. Please consult with a professional tax preparer.

If you do **NOT** file an income tax return for 3 consecutive tax years, **your ITIN will expire**.

If your ITIN expires, you will have to renew your ITIN to keep it valid.
Case Study: Sally Park

Sally Park is a recent college graduate from the University of Texas at Austin. She is 22 years old and thinking deeply about her future. She loves crocheting and earned $1,000 from selling handmade items on campus last year. She wants to expand her business by obtaining a credit card and building her credit!

She doesn’t know where to start, though, because she is undocumented without DACA and thus without a Social Security Number.

Let’s go over her journey to apply for an Individual Taxpayer Identification Number!
Question:
What documents does Sally need to apply for an ITIN?
Question:
What documents does Sally need to apply for an ITIN?

Answer:
- Form W-7, Application for IRS ITIN
- Form 1040, Individual Income Tax Return
- Documentation that proves Identity and Foreign Status
What information does Sally need to fill out to apply for an ITIN?

Name: Sally Park

Mailing address: 12345 Strawberry Lane, Austin, TX 78712

Date of Birth: 7/7/2000

Country of birth: South Korea

Sex: Female

Date of entry into the US: 5/5/2009
W-7 - Application for ITIN

Form W-7
(Rev. August 2019)
Department of the Treasury
Internal Revenue Service

Application for IRS Individual Taxpayer Identification Number

► For use by individuals who are not U.S. citizens or permanent residents.
► See separate instructions.

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

Before you begin:
• Don’t submit this form if you have, or are eligible to get, a U.S. social security number (SSN).

Reason you’re submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

a  [ ] Nonresident alien required to get an ITIN to claim tax treaty benefit
b  [ ] Nonresident alien filing a U.S. federal tax return
c  [✓] U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return
d  [ ] Dependent of U.S. citizen/resident alien

If d, enter relationship to U.S. citizen/resident alien (see instructions)

[ ] Spouse of U.S. citizen/resident alien
If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions)

[ ] Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception

[ ] Dependent/spouse of a nonresident alien holding a U.S. visa

[ ] Other (see instructions)

Additional information for a and f: Enter treaty country

and treaty article number

Application type (check one box):

☑ Apply for a new ITIN

[ ] Renew an existing ITIN
**W-7 - Application for ITIN (cont.)**

<table>
<thead>
<tr>
<th>Name (see instructions)</th>
<th>First name</th>
<th>Middle name</th>
<th>Last name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name at birth if different</td>
<td>SALLY</td>
<td></td>
<td>PARK</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Applicant's Mailing Address</th>
<th>2</th>
<th>Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>12345 STRAWBERRY LANE</td>
<td></td>
</tr>
<tr>
<td></td>
<td>City or town, state or province, and country. Include ZIP code or postal code where appropriate.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>AUSTIN, TX 78712</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Foreign (non-U.S.) Address (see instructions)</th>
<th>3</th>
<th>Street address, apartment number, or rural route number. Don't use a P.O. box number. US residents can ignore this line</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>City or town, state or province, and country. Include postal code where appropriate. US residents can ignore this line</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Birth Information</th>
<th>4</th>
<th>Date of birth (month / day / year)</th>
<th>Country of birth</th>
<th>City and state or province (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>07/07/2000</td>
<td>SOUTH KOREA</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gender</th>
<th>5</th>
<th>Male</th>
<th>Female</th>
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<tr>
<td></td>
<td></td>
<td>![Check]</td>
<td>![Female]</td>
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</table>
### W-7 - Application for ITIN (cont.)

<table>
<thead>
<tr>
<th>Other Information</th>
<th>6a Country(ies) of citizenship</th>
<th>6b Foreign tax I.D. number (if any)</th>
<th>6c Type of U.S. visa (if any), number, and expiration date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>SOUTH KOREA</td>
<td></td>
<td>complete only if applicable</td>
</tr>
</tbody>
</table>

**Identification document(s) submitted (see instructions)**

- [ ] USCIS documentation
- [x] Passport
- [ ] Driver’s license/State I.D.

**Issued by:** SOUTH KOREA  
**No.:** X12345678  
**Exp. date:** 01/31/2028  
**Date of entry into the United States (MM/DD/YYYY):** 05/05/2009

**6e** Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?

- [x] No/Don’t know. Skip line 6f.
- [ ] Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).

**6f** Enter ITIN and/or IRSN ► ITIN □□□□□□□□□□□□□□□□□□□□ □□□□□□□□□□□□□□□□□□□□ IRSN □□□□□□□□□□□□□□□□□□□□ and name under which it was issued ► first-time applicants can leave blank

<table>
<thead>
<tr>
<th>First name</th>
<th>Middle name</th>
<th>Last name</th>
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</table>

**6g** Name of college/university or company (see instructions) ► complete only if applicable, can leave blank

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<thead>
<tr>
<th>City and state</th>
<th>Length of stay</th>
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<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Make sure to sign and date the application and leave your contact information. The date should be the same date as the income tax return.
Sally uses the IRS search tool to find a VITA site near her. She is considered a low-income earner so she qualifies for free tax return preparation. However, she feels nervous about going to see a tax preparer and to disclose her immigration status to them.

**Question:**
What does Sally need to do to protect her information?
Question:
What does Sally need to do to protect her information?

Answer:
Trick question – she doesn’t have to do anything!

The IRS does not communicate with government agencies about ITIN recipients (unless it’s under a federal court order).
Let’s say Sally gets her income tax return prepared at a VITA site on March 31st.

She realizes she needs to get a certified copy of her Korean passport, which demonstrates both Identity and Foreign Status, to submit with her ITIN application.

Unfortunately, Sally lives in Austin and the closest Korean Consulate location is in Houston, which is a few hours away. She can’t travel there in time for the April 18th tax filing deadline, but she wants to avoid any penalties or fees for late filing.

**Question:**
What are Sally’s options? (Hint: There are 2 answers)
Option 1:

Sally can find a Certifying Acceptance Agent (CAA) near her by using the search tool on the IRS website and ask if they have availability before April 18th.

Follow-Up Question:
What documents would Sally need to bring to a CAA appointment?
Follow-Up Question:
What documents would Sally need to bring to a CAA appointment?

Answer:

- Income tax return
- ITIN application
- Passport

The agent will then sign off on the ITIN application to certify that her passport was a valid document.
Option 2:

Alternatively, Sally can file Form 4868 to request an extension on her income tax return filing. On the section for SSN, she would write down “ITIN TO BE REQUESTED”. This will give Sally an additional 6 months to get the certified copy of her passport from the Korean Consulate or see a CAA to certify her passport.

Follow-Up Question:
When should Sally file Form 4868 and does she need to submit anything else with it?
Follow-Up Question:
When should Sally file Form 4868 and does she need to submit anything else with it?

Answer:
Sally should file it on or before April 18th.
She would need to make a check payment to the IRS for taxes owed and should submit that with Form 4868.
Find a Certifying Acceptance Agent (CAA)
Verify your original documents
https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program

Find a Volunteer Income Tax Assistance (VITA) program
Free tax return preparation

Find VITA sites that offer CAA services
Tax return preparation & document verification in-one!
https://www.irs.gov/individuals/vita-sites-that-offer-caa-services

NAKASEC contact: esther@nakasec.org
Sources & Acknowledgements

1 Taxpayer Advocate, 2015 Report to Congress.  


Special thanks to Jackie Vimo, Senior Policy Analyst at National Immigration Law Center, for contributing to this project!