



# Applying for an ITIN

## *A How-To Guide*

2023

NATIONAL KOREAN AMERICAN SERVICE & EDUCATION CONSORTIUM  
**NAKASEC**  
미주한인봉사교육단체협의회

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# DISCLAIMER



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?

## Individual Taxpayer Identification Number

- 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 taxes<sup>1</sup> and \$11.74 billion in state and local taxes every year<sup>2</sup>

# 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





# BENEFITS OF ITIN

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.*



# BENEFITS OF ITIN

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

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

# W-7

## Application for IRS Individual Taxpayer Identification Number

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

OMB No. 1545-0074

**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).**

Application type (check one box):

- ☒ Apply for a new ITIN  
☐ Renew an existing ITIN

**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  
**e** ☐ Spouse of U.S. citizen/resident alien  
**f** ☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception  
**g** ☐ Dependent/spouse of a nonresident alien holding a U.S. visa  
**h** ☐ Other (see instructions) ►

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

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

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

<b>Name</b> (see instructions) Name at birth if different . . . ►	<b>1a</b> First name	Middle name	Last name
	<b>1b</b> First name	Middle name	Last name
<b>Applicant's Mailing Address</b>	<b>2</b> Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.		
<b>Foreign (non-U.S.) Address</b> (see instructions)	<b>3</b> Street address, apartment number, or rural route number. Don't use a P.O. box number. US residents can ignore this line		
	City or town, state or province, and country. Include postal code where appropriate. US residents can ignore this line		
<b>Birth Information</b>	<b>4</b> Date of birth (month / day / year)	Country of birth	City and state or province (optional)
			<b>5</b> <input type="checkbox"/> Male <input type="checkbox"/> Female

# Application for ITIN

<b>Other Information</b>	<b>6a</b> Country(ies) of citizenship	<b>6b</b> Foreign tax I.D. number (if any)	<b>6c</b> Type of U.S. visa (if any), number, and expiration date <b>complete only if applicable</b>	
	<b>6d</b> Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____ Issued by: _____ No.: _____ Exp. date: ____ / ____ / ____ Date of entry into the United States (MM/DD/YYYY): ____ / ____ / ____			
	<b>6e</b> Have you previously received an ITIN or an Internal Revenue Service Number (IRSIN)? <input checked="" type="checkbox"/> <b>No/Don't know.</b> Skip line 6f. <input type="checkbox"/> <b>Yes.</b> Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).			
	<b>6f</b> Enter ITIN and/or IRSIN ▶ <b>ITIN</b> [ ][ ][ ]-[ ][ ][ ]-[ ][ ][ ][ ] <b>IRSIN</b> [ ][ ][ ]-[ ][ ][ ]-[ ][ ][ ][ ] and name under which it was issued ▶ _____ <b>first-time applicants can leave blank</b> First name Middle name Last name			
	<b>6g</b> Name of college/university or company (see instructions) ▶ <b>complete only if applicable, can leave blank</b> City and state ▶ _____ Length of stay ▶ _____			
<b>Sign Here</b>  Keep a copy for your records.	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.			
	▶ Signature of applicant (if delegate, see instructions) ★		Date (month / day / year) ★ Phone number ★ ____ / ____ / ____	
<b>Acceptance Agent's Use ONLY</b>	▶ Name of delegate, if applicable (type or print) <b>you can leave this blank if not applicable</b>		▶ Delegate's relationship to applicant <input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of attorney	
	▶ Signature <b>leave the Acceptance Agent box blank</b>		Date (month / day / year) ____ / ____ / ____	
	▶ Name and title (type or print)		Phone ____	
	Name of company		Fax ____	
		EIN ____		PTIN ____
		Office code ____		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10229L

Form **W-7** (Rev. 8-2019)



# Form 1040 Individual Income Tax Return

- 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.**

# Tax Preparer Confidentiality

- 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

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document*)	x	x
U.S. Citizenship and Immigration Services (USCIS) photo identification	x	x
Visa issued by the U.S. Department of State	x	x
U.S. driver's license		x
U.S. military identification card		x
Foreign driver's license		x
Foreign military identification card	x	x
National identification card (must contain name, photograph, address, date of birth, and expiration date)	x	x
U.S. state identification card		x
Foreign voter's registration card	x	x
Civil birth certificate	x**	x
Medical records (valid only for dependents under age 6)	x**	x
School records (valid only for a dependent under age 18, if a student)	x**	x
<p>* 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 <a href="#">Proof of U.S. residency for applicants who are dependents</a> below.</p> <p>** May be used to establish foreign status only if documents are foreign.</p>		

# 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)

# IRS Review & Approval Process



**The IRS only communicates via mail**

**Be aware of potential scams**

*i.e.: phone calls saying you have an outstanding tax bill*



## Does it cost money to apply for an ITIN?

**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!





## I didn't earn any income in 2022. Can I still apply for an ITIN?

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)*



# What happens if I miss the tax filing deadline & can't submit my ITIN application?

Form <b>4868</b>		Application for Automatic Extension of Time To File U.S. Individual Income Tax Return		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		For calendar year 2022, or other tax year beginning _____, 2022, and ending _____, 20____.		<b>2022</b>
Part I Identification		Part II Individual Income Tax		
1 Your name(s) (see instructions) <b>FIRST NAME LAST NAME</b>		4 Estimate of total tax liability for 2022 . . . \$ <b>FILL THIS OUT</b>		
Address (see instructions) <b>MAILING ADDRESS</b>		5 Total 2022 payments . . . . . <b>IGNORE IF N/A</b>		
City, town, or post office		6 <b>Balance due.</b> Subtract line 5 from line 4. See instructions . . . . . <b>FILL THIS OUT</b>		
State		7 Amount you're paying (see instructions) . <b>FILL THIS OUT</b>		
ZIP code		8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions . . . . . <input type="checkbox"/>		
2 Your social security number <b>ITIN TO BE REQUESTED</b>	3 Spouse's social security number	9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding . . . . . <input type="checkbox"/>		

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

Cat. No. 13141W

Form **4868** (2022)



# What happens if I miss the tax filing deadline & can't submit my ITIN application?

		0000
		DATE _____
PAY TO THE ORDER OF	United States Treasury	\$ <input type="text"/>
_____		
MEMO	Legal name, Tax Year, Form 4868 ITIN to be requested	_____





# What happens if I miss the tax filing deadline & can't submit my ITIN application?

Form 4868 (2022)

Page **4**

## Where To File a Paper Form 4868

<b>If you live in:</b>	<b>And you're making a payment, send Form 4868 with your payment to Internal Revenue Service:</b>	<b>And you're not making a payment, send Form 4868 to Department of the Treasury, Internal Revenue Service Center:</b>
Florida, Louisiana, Mississippi, Texas	P.O. Box 1302, Charlotte, NC 28201-1302	Austin, TX 73301-0045
Arizona, New Mexico	P.O. Box 802503, Cincinnati, OH 45280-2503	Austin, TX 73301-0045
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	P.O. Box 931300, Louisville, KY 40293-1300	Kansas City, MO 64999-0045
Pennsylvania	P.O. Box 802503, Cincinnati, OH 45280-2503	Kansas City, MO 64999-0045
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	P.O. Box 802503, Cincinnati, OH 45280-2503	Ogden, UT 84201-0045
Alabama, Georgia, North Carolina, South Carolina, Tennessee	P.O. Box 1302, Charlotte, NC 28201-1302	Kansas City, MO 64999-0045
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	P.O. Box 1303, Charlotte, NC 28201-1303	Austin, TX 73301-0215
All foreign estate and trust Form 1040-NR filers	P.O. Box 1303, Charlotte, NC 28201-1303 USA	Kansas City, MO 64999-0045 USA
All other Form 1040-NR, 1040-PR, and 1040-SS filers	P.O. Box 1302, Charlotte, NC 28201-1302 USA	Austin, TX 73301-0045 USA



## 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

OMB No. 1545-0074

► 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).**

Application type (check one box):

- ☒ Apply for a new ITIN  
☐ Renew an existing ITIN

**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) ► \_\_\_\_\_
- e** ☐ Spouse of U.S. citizen/resident alien } If **d** or **e**, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ► \_\_\_\_\_
- f** ☐ Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception
- g** ☐ Dependent/spouse of a nonresident alien holding a U.S. visa
- h** ☐ Other (see instructions) ► \_\_\_\_\_

Additional information for **a** and **f**: Enter treaty country ►

and treaty article number ►

# W-7 - Application for ITIN (cont.)

<b>Name</b> (see instructions) Name at birth if different . . . ►	<b>1a</b> First name <b>SALLY</b>	Middle name	Last name <b>PARK</b>
	<b>1b</b> First name	Middle name	Last name
<b>Applicant's Mailing Address</b>	<b>2</b> Street address, apartment number, or rural route number. <b>If you have a P.O. box, see separate instructions.</b> <b>12345 STRAWBERRY LANE</b>		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate. <b>AUSTIN, TX 78712</b>		
<b>Foreign (non-U.S.) Address</b> (see instructions)	<b>3</b> Street address, apartment number, or rural route number. <b>Don't use a P.O. box number.</b> <b>US residents can ignore this line</b>		
	City or town, state or province, and country. Include postal code where appropriate. <b>US residents can ignore this line</b>		
<b>Birth Information</b>	<b>4</b> Date of birth (month / day / year) <b>07 / 07 / 2000</b>	Country of birth <b>SOUTH KOREA</b>	City and state or province (optional)
	<b>5</b> <input type="checkbox"/> Male <input checked="" type="checkbox"/> Female		



# W-7 - Application for ITIN (cont.)

Other Information	6a Country(ies) of citizenship <b>SOUTH KOREA</b>	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date <b>complete only if applicable</b>
	6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____		
	Issued by: <b>SOUTH KOREA</b> No.: <b>X12345678</b> Exp. date: <b>01/31/2028</b>		Date of entry into the United States (MM/DD/YYYY): <b>05/05/2009</b>
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRS number)? <input checked="" type="checkbox"/> <b>No/Don't know.</b> Skip line 6f. <input type="checkbox"/> <b>Yes.</b> Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
	6f Enter ITIN and/or IRS number ▶ <b>ITIN</b> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <b>IRS number</b> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> and name under which it was issued ▶ <b>first-time applicants can leave blank</b> First name Middle name Last name		
6g Name of college/university or company (see instructions) ▶ <b>complete only if applicable, can leave blank</b> City and state ▶ Length of stay ▶			

# W-7 - Application for ITIN (cont.)

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.

<b>Sign Here</b>  Keep a copy for your records.	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.				
	▶ Signature of applicant (if delegate, see instructions) *		Date (month / day / year) *		Phone number *
	▶ <i>Jelly TK</i>		04 / 10 / 20**		(xxx) xxx-xxxx
	▶ Name of delegate, if applicable (type or print) you can leave this blank if not applicable		▶ Delegate's relationship to applicant		<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of attorney
<b>Acceptance Agent's Use ONLY</b>	▶ Signature leave the Acceptance Agent box blank		Date (month / day / year) / /		Phone
					Fax
	▶ Name and title (type or print)		Name of company		EIN PTIN
					Office code

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10229L

Form **W-7** (Rev. 8-2019)





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.



# RESOURCES



## **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*

<https://www.irs.gov/individuals/free-tax-return-preparation-for-qualifying-taxpayers>

## **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](mailto:esther@nakasec.org)**

# Sources & Acknowledgements

<sup>1</sup> Taxpayer Advocate, 2015 Report to Congress.

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<sup>2</sup> Christensen Gee, et al. "Undocumented Immigrants' State and Local Tax Contributions." Institute on Taxation and Economic Policy, March. 2017.

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