

PREVENTIVE LAW

SERIES

Legal Assistance Program

TOPIC:

APPLYING FOR AN INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER

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**Legal Assistance Office
Phone: 226-4022**

**Office of the
Staff Judge Advocate
Misawa AB, Japan**

Applying For a Individual Taxpayer Identification Number

This pamphlet seeks to explain what an individual taxpayer identification number (ITIN) is and address some of the most frequently asked questions about them. The contents were developed by the IRS in order to acquaint you with the general requirements and processing information. It is not a substitute for legal advice and counseling.

Specific questions regarding ITINs may be addressed to your unit tax advisor or the IRS office, which is attached to the U.S. Embassy in Tokyo. For general information please call (comm:(81)(3) 3224-5000 or DSN: 224-5000. You may also make an appointment online at <http://japan.usembassy.gov> You may also call the ITIN office directly in Philadelphia, PA at (215) 516-2000. Phone service available from 6:00 am to 11:00 pm (EST) Monday - Friday. Finally, the IRS has several publications available at their website, www.irs.gov that may be helpful to you: (1) "Tax Info for You: Individual Taxpayer Identification Number, from which the following information was derived; (2) IRS Publication 1915, *Understanding Your IRS Individual Taxpayer Identification Number*, which is attached to this pamphlet; and (3) IRS Publication 501, *Exemptions, Standard Deduction, and Filing Information*, cited on page three of Pub 1915.

What is an ITIN?

An ITIN, or Individual Taxpayer Identification Number, is a tax processing number that became available on July 1, 1996, for certain nonresident and resident aliens, their spouse, and qualifying dependents. **The ITIN is only available to individuals who cannot get a Social Security Number (SSN) (children born into families where at least one parent is a U.S. citizen qualify for a SSN).** It is a 9-digit number, beginning with the number "9", formatted like a SSN (NNN-NN- NNN). The temporary IRS Number previously assigned is no longer valid.

Who needs an ITIN?

IRS issues ITINs to foreign nationals and others who have federal tax reporting or filing requirements and do not qualify for SSNs. A non-resident alien individual not eligible for an SSN, who is required to file a U.S. tax return only to claim a refund of tax under the provisions of a U.S. tax treaty, needs an ITIN.

Examples of individuals who need ITINs include:

- Non-resident alien filing a U.S. tax return and not eligible for an SSN
- U.S. resident alien (based on days present in the United States) filing a U.S. tax return and not eligible for an SSN
- Dependent or spouse of a U.S. citizen/resident alien
- Dependent or spouse of a non-resident alien visa holder

How do I know if I need an ITIN?

If you do not have an SSN and are not eligible to obtain an SSN, but you have a requirement to furnish a federal tax identification number or file a federal income tax return, you must apply for an ITIN. By law, an alien individual cannot have both an ITIN and an SSN. IRS processes returns showing SSNs or ITINs in the blanks where tax forms request SSNs. IRS no longer accepts, and will not process, forms showing "SSA205c," "applied for," "NRA," blanks, etc.

What is the purpose of an ITIN?

ITINs are only used for federal income tax purposes.

The issuance of an ITIN does not:

- entitle the recipient to Social Security benefits or the Earned Income Tax Credit (EITC);
- create an inference regarding the individual's immigration status;
- give the individual the right to work in the U.S.

When completing the tax return (1040, 1040A, 1040EZ, 1040NR, 1040NR EZ), the individual will enter their ITIN in the space for the SSN.

What is an ITIN used for?

ITINs are for federal tax reporting only, and are not intended to serve any other purpose. An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit. ITINs are not valid identification outside the tax system. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers.

Are ITINs valid for work purposes?

No. ITINs are only used for federal income tax purposes. Alien individuals who are legally admitted to the U.S. for permanent residence or other categories that authorize U.S. employment are eligible for Social Security Numbers (SSNs). Individuals who are eligible for SSNs are ineligible for ITINS.

How do I know if I need an ITIN?

If you must file an U.S. tax return or you are listed on a tax return as a spouse or a qualified dependent and you do not have and are not eligible for a valid Social Security Number, you must apply for an ITIN. As of January 1, 1997, the IRS no longer accepted "SSA205c," "applied for," "NRA," blanks, or previously issued IRS temporary numbers. For all U.S. tax returns filed after December 31, 1996, including your ITIN on the return will ensure prompt processing and receipt of any refund. New Internal Revenue Regulations require including a valid Tax Identification Number (TIN) on all U.S. federal income tax returns.

Each person listed on the return **must** have a valid TIN (either an SSN or an ITIN). If a return requesting a refund is filed without a SSN or ITIN for the primary filer and spouse, the refund will be delayed until they obtain the Identification number. If a dependent SSN/ITIN is missing, the exemptions will be denied and refunds will be adjusted accordingly. Even if you were previously issued a temporary IRS Number, you must now apply for an ITIN.

When should I apply for an ITIN?

You should complete Form W-7 as soon as you are ready to file your federal income tax return, since you need to attach the return to your application. If you meet one of the exceptions and do not need to file a return, submit Form W-7, along with the documents required to meet your purpose for needing an ITIN, as soon as possible after you determine that you are covered by that exception. You can apply for an ITIN any time during the year; however, if the tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties. You should file your current year return by the April 15 deadline to avoid this.

How and when can I expect to receive my ITIN?

If you qualify for an ITIN and your application is complete, you will receive a letter from the IRS assigning your tax identification number, usually within four to six weeks. The IRS has changed from an ITIN card to an authorization letter to avoid any possible similarities with a Social Security Number card. Current ITIN holders' cards will not be replaced; they should continue to use the numbers previously issued when they need to supply identifying numbers for tax purposes. If you have not received your ITIN or other correspondence six weeks after applying, you may call the IRS to find out the status of your application.

Where can I get help with my ITIN application?

International applicants may call 215-516-2000 for information and help in completing your Form W-7 and your tax return, or to check on the status of your application six weeks after submitting Form W-7. Phone service available from 6:00 am to 11:00 pm (EST) Monday - Friday. Assistance is also available by appointment at IRS Taxpayer Assistance Centers (TACs) in the United States to provide in-person help with ITIN applications on a walk-in or appointment basis.

How do I apply for an ITIN?

To obtain an ITIN, you must complete IRS Form W-7, *Application for IRS Individual Taxpayer Identification Number*. You may complete and sign a Form W-7 for a minor who is ineligible for a SSN and who qualifies as a dependent. Other qualifying dependents and spouses must complete and sign their own Forms W-7. The Form requires two forms of documentation substantiating foreign/alien status and true identity for each individual. The following are examples of items that may be used to fill the requirement:

- A. Original passport
- B. Driver's license
- C. Birth Certificate
- D. ID card
- E. U.S. immigration documents

Do not send originals of the above listed documentation through the mail. You may obtain certified copies of the documents by writing to the Office of Vital Statistics in the state that has custody over the originals. Addresses for the offices can be found at the National Center for Health Statistics homepage at <http://www.cdc.gov/nchs/nvss.htm> At overseas locations (and only at overseas locations), the IRS has permitted the use of copies of documents the holder of which has sworn are true and accurate copies of the originals. If you elect to use this procedure please bring all originals and clear photocopies to the base Legal Office. We will ensure the oath is properly written and that you are properly sworn. **Do not** attempt to annotate this attestation on your own.

The information contained in this pamphlet is of a general nature and is provided for your assistance and convenience. It is not intended as legal advice and is not a substitute for legal counsel. If you have any questions as to how the law in this area affects you or your legal rights, contact your civilian attorney or the Misawa Air Base Legal Office for an appointment with a licensed attorney.