



Understanding

Your IRS

Individual

Taxpayer

Identification

Number

ITIN



Department of the Treasury
Internal Revenue Service

What is an ITIN?

An IRS Individual Taxpayer Identification Number (ITIN) is a nine digit number that the IRS assigns in the following format: 900-00-0000. The IRS uses the number to identify taxpayers, dependents or spouses (resident or nonresident alien individuals) who are required to or wish to file a U.S. tax return, but are unable to obtain a Social Security Number (SSN). **The ITIN is for tax purposes only.** It does not entitle the recipient to Social Security benefits, and creates no inference regarding immigration status or the right to work in the United States.

You need an ITIN if:

- You are a resident or nonresident alien individual who does not have and cannot obtain an SSN, **and meet any of the following conditions:**
- You are required to file a United States (U.S.) tax return.
- You are claimed as a dependent of a U.S. person on his or her U.S. tax return.
- You are the spouse of a U.S. person who elects to file a joint U.S. tax return.
- You are claimed as an exemption by a spouse on a U.S. tax return.
- You are filing a U.S. tax return only to claim a refund.

You don't need an ITIN if:

You already have or can obtain an SSN from the Social Security Administration. In general, you may obtain an SSN if you are:

- a U.S. citizen or
- a legal visitor or resident of the U.S. with permission from the Immigration and Naturalization Service (INS) to work in the U.S. If you have such approval, you may obtain an SSN by filing Form SS-5, *Application for a Social Security Card* with the Social Security Administration (SSA). To obtain a Form SS-5

or to find out if you are eligible for a Social Security Number, contact the nearest SSA office or call 1-800-772-1213.

How to Apply for an ITIN

Use IRS Form W-7, *Application for IRS Individual Taxpayer Identification Number*, to apply for an ITIN by mail or in person at most IRS offices. There are several ways to obtain a Form W-7: You may visit an IRS office. In the U.S., you may call 1-800-TAXFORM to request a W-7. You may use a personal computer to download the W-7 from the IRS Bulletin Board (known as the *Internal Revenue Information System or IRIS*) at 703-321-8020. Finally, you may download the W-7 from the Internet by contacting [HTTP://WWW.IRS.USTREAS.GOV](http://WWW.IRS.USTREAS.GOV).

Note: if you have an INS document showing you are allowed to work in the U.S., you are eligible for an SSN and should not file Form W-7.

Complete Form W-7 at least 5 to 6 weeks before you need an ITIN. Sign and date the form and be sure to provide all information requested.

Provide original or certified copies of identity documents. (Examples of

acceptable documents include an original passport, national identity card, etc.) Original documents will be returned.

Application by Mail

Mail the completed Form W-7 and all information requested to the following address:

Internal Revenue Service
Philadelphia Service Center
W-7 Unit
P.O. Box 447
Bensalem, PA 19020 USA

Application in Person

You can apply for an ITIN at most Internal Revenue Service offices. At the end of this publication you'll find a list of IRS offices abroad which accept the Form W-7. When applying in person, present the completed Form W-7 along with proper documentation (proof of identity and residence).

Filling Out Form W-7

Line 1

Enter your legal name on Line 1a; If your name was different at birth, enter that name on Line 1b. The name on the W-7 should agree with the name you will use on any U.S. tax return you file.

Line 2

Enter your complete address for the country where you live permanently for income tax purposes. If you are claiming benefits under an income tax treaty with the United States, the address entered must be an address in the treaty country. Include the Postal Code where appropriate. *Do not use a Post Office box or an "in care of" (c/o) address.* If you do so, your application will be rejected.

Line 3

Enter your mailing address only if it is different from the address on Line 2.

Line 4

Enter your date of birth, and the complete location of birth (city, state or province, and country)

Line 5

Check the appropriate box, Male or Female.

Line 6

Enter your parents' full names. For your mother's name, enter her full name as it was at her birth.

Line 7

On Line 7a enter all countries of which you are a citizen;

On Line 7b enter the tax identification number issued by your country of residence, if applicable. For example, if you are a resident of Canada, you would enter your Social Insurance Number (SIN).

On Line 7c enter your passport number (if you have a passport).

On Line 7d enter the country issuing your passport, if applicable.

On Line 7e enter visa type (J-1, F-1, etc.).

On Line 7f enter the U.S. stay limitation (may be found on INS Form I-94, if applicable).

On Line 7g check the appropriate box to indicate the reason you are applying for an ITIN. These reasons are:

■ *Nonresident alien not eligible for an SSN filing a U.S. tax return.* Examples include:

- Nonresident alien who must file a U.S. tax return.
- Nonresident alien who files a U.S. tax return only to obtain a refund.
- Nonresident alien electing to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident.

■ *U.S. resident alien not eligible for an SSN filing a U.S. tax return.* These are non-U.S. individuals living in the U.S. who do not have INS permission to work, and are thus ineligible for an SSN. Such individuals may nevertheless have a U.S. tax return filing obligation.

■ *Dependent of a U.S. Person.* This is an individual who is claimed as a dependent on a U.S. tax return and who is not eligible to obtain an SSN. **If you check this box, you must provide the SSN of the "U.S. Person."**

■ *Husband or wife of a U.S. Person.* This is an individual who is claimed as an exemption by a spouse on a U.S. tax return and who is not eligible to obtain an SSN. **If you check this box, you must provide the SSN of the "U.S. Person."**

■ *Other (specify).* If you check this box, enter the reason you are requesting an ITIN.

On Line 7h check the appropriate box to indicate if you have ever received a U.S. temporary Taxpayer Identification Number (TIN) or Employer Identification Number (EIN). If you answer "Yes," complete line 7i.

On Line 7i enter the temporary TIN or EIN in the boxes provided, then write out the full name under which the TIN or EIN was issued in the respective spaces provided. (Skip this if you answered "No/Do Not Know" to 7h.)

A temporary TIN (comprised of nine digits, beginning with "9") would have been issued by the IRS if you filed a U.S. tax return and did not have a Social Security Number. The temporary TIN would have been shown on any correspondence the IRS sent you concerning that return. If you filed U.S. tax returns without an SSN in more than one year, you may have been issued multiple temporary TINs. If so, please list these numbers on a separate sheet of paper and attach it to your completed Form W-7. An EIN (Employer Identification Number) is a nine-digit number assigned to businesses, such as sole proprietorships.

Signature

Form W-7 must be signed and dated by the applicant. If the applicant (a child, for example) is physically unable or not legally able to sign, the parent or guardian must sign for him or her. In that case, sign and print your name as "delegate" and check the "Parent" or "Guardian" box in the right hand column, as appropriate.

Acceptance Agents Only

An Acceptance Agent is an entity such as a bank or accounting firm which enters into an agreement with the IRS to accept Forms W-7 and submit them to the IRS for processing. The Acceptance Agent must sign and date the W-7 in the appropriate boxes. The typed or printed name and title of the individual signing as agent and the Acceptance Agent's EIN must be entered in the spaces provided.

Taxpayer Assistance

IRS assistance is available to help you prepare your W-7. In the United States, call 1-800-829-1040, toll-free. Overseas, help can be obtained from the following IRS offices:

Location	Phone
Bonn, Germany	49-228-339-2119
London, England	44-171-408-8076
Mexico City, Mexico	525-211-0042 x3557
Ottawa, Canada	613-563-1834
Paris, France	33-1-4312-2555
Rome, Italy	396-4674-2560
Santiago, Chile	562-330-3424
Singapore	65-338-0251 x247
Sydney, Australia	612-373-9194
Tokyo, Japan	81-3-3224-5466

You may also call the ITIN office directly in Philadelphia, Pennsylvania, USA at 215-516-ITIN (215-516-4846). This is not a toll-free call.

Additionally, keep in mind that the Internal Revenue Service conducts an overseas taxpayer assistance program during the tax return filing season (January to mid-June). To find out if IRS personnel will be in your area, please contact the consular office at the nearest U.S. embassy.



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