

“ITIN”: Individual Taxpayer Identification Number

Non-U.S. Citizens & Nonresident Aliens

To file a U.S. tax return or most tax related forms you must have either a valid U.S. *Social Security Number (SSN)*, or an *Individual Taxpayer Identification Number (ITIN)*, issued by the Internal Revenue Service (**IRS**). Specifically, if you:

- have to file a U.S. tax return or other tax-related form,
- are married to a U.S. person and file a joint U.S. tax return, or
- or are claimed as a dependent on a U.S. tax return.

Since December 2003 the ITIN is now issued **only** when filing a tax return for the first time, or if required in filing other IRS forms requiring a tax identification number, such as Form 8288-A, or Form 8288-B in real estate sales. The ITIN is obtained through Form W-7 (www.irs.gov, search "W-7")

The Form W-7 application requires specific documentation to verify your identity and foreign/alien status. Read the W-7 instructions carefully. You will need to send either original or a notarized copy of the identity documents for verification. Acceptable documents must include at least one document with a picture and include:

- Passport (only) (unexpired -- the best form of identification!)
Or at least 2 of the following (one with a picture)
- National identity card (must have photo, current address, birth date, expiration date)
- Driver's license: foreign or U.S.
- U.S. state identification card
- Foreign voter registration card, if it has a photo
- U.S., or foreign, military identification card
- Visa or border crossing card
- Immigration and Naturalization Service documents
- Civil birth certificate
- Medical records (dependents only)
- School documents (dependents only)

You can obtain notary certification of documents at any US embassy or consulate, or from a foreign notary if that country's notary regulations are acceptable as outlined by the Hague Convention. You may also find a local Acceptance Agent for the W-7 form by going online by to www.irs.gov and search for "acceptance agent program".

Mail the completed W-7 along with the original or notarized identity documentation attached to the front of the tax return, or other form requiring the ITIN, to:

Internal Revenue Service
ITIN Operation
P.O. Box 149342
Austin, TX 78714-9342

Local IRS offices will also verify and accept the W-7. The ITIN is for IRS and tax purposes only and does NOT qualify you to work in the U.S., nor does it affect your immigration status, nor qualify you for Social Security Benefits.

Do not apply for a ITIN if you are a U.S. citizen, national, resident alien, or a foreign person legally entitled to work in the U.S., instead you should apply for a Social Security Number by filing form SS-5 with the Social Security Administration (www.ssa.gov).

