

What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) lets you file an income tax return if you can't get a valid Social Security Number (SSN).

The ITIN is a 9 digit number beginning with "9" and has a "7" or "8" in the 4th digit. You get the ITIN from the Internal Revenue Service (IRS).

Example: 900-70-0000



Do not ask for an ITIN if you are a citizen, permanent resident or authorized to work in the U.S.

Why Should I File a Tax Return?

- You might get a cash refund.
- For some immigration applications, you must show that you filed tax returns.
- It helps prove good moral character and continuous presence in the U.S.
- If you owe taxes, it is against the law not to file an income tax return.

How Can I Use the ITIN?

1. You can use the ITIN to file an income tax return.



2. You may be able to use the ITIN to claim your spouse on the tax return.

3. You may be able use the ITIN to claim dependent exemptions for your children or other people you support.

4. You might be able to use the ITIN to claim the Child Tax Credit.

5. The ITIN will help establish a wage record if you later obtain legal status and become eligible for Social Security benefits. It will not entitle you to Social Security benefits.

The ITIN is for tax purposes only. You can put the ITIN on the tax return where the SSN goes.

The IRS will accept a tax return when it shows an ITIN and the W-2 shows an invalid SSN.

The ITIN does not do the following:

- Allow you to claim an Earned Income Tax Credit;
- Allow you to claim Social Security or other public benefits (food stamps, welfare, etc.);
- Give you the right to work in the U.S.; or,
- Change your immigration status.

Can I Use the ITIN to File a Joint Tax Return With My Spouse?

Yes, you may be able to.



Can I Use the ITIN to Claim Dependents?

You may be able to use the ITIN to claim your children or other people as dependents on your tax return. See IRS Publication 501 for rules on claiming dependents.

How Do I Apply for an ITIN?

You can apply for an ITIN by filling out Form W-7 and by showing documents that prove foreign status and identity. You can also get W-7SP in Spanish. You must use the W-7 or W-7SP revised in January 2007.



You can fill out a W-7 Form for a dependent age 13 or younger. You can sign their form if you are a parent or court-appointed guardian.

To get an ITIN, you must show 2 things:

1. Foreign status. You can prove foreign status by a passport, birth certificate, foreign government driver's license or official document issued by a foreign government.



AND

2. Identity. You can prove identity through a picture ID issued by a government agency.

An original passport is the **ONLY** document that is accepted for both identity and foreign status. You must send 2 documents if you do not have a passport. The IRS will only take the following documents:

- ◆ National ID card (with photo, name, address, birth date and expiration date);

- ◆ U.S. driver's license;
- ◆ Civil birth certificate;
- ◆ Foreign driver's license;
- ◆ U.S. state ID card;
- ◆ Foreign voter's registration card;
- ◆ U.S. military ID;
- ◆ Foreign military ID;
- ◆ U.S. Visa;
- ◆ U.S. Citizenship and Immigration Services (USCIS) photo id;
- ◆ Medical records (dependents only); or,
- ◆ School records (dependents and/or students only).

One document must have your picture unless it is for a dependent 13 or younger or a student 17 or younger.

The documents must be originals or copies, certified by the issuing agency or signed by a U.S. notary.



The documents must be current. If the document does not have an expiration date, it must be issued in the last 12 months. This does not apply to birth certificates.

You must list your name, date of birth, mailing address and signature on the W-7 form. The name you list should



match the name on your papers proving foreign status or identity. Make

sure you list the country where you lived before moving to the U.S.

You should put "N/A" on any blank line.

You must list your status. Please see the Alabama Taxpayer Project's Taxation of New U.S. Taxpayers to find your status.

When Can I Apply for an ITIN?

You can apply for an ITIN at any time. Unless you meet an exception, you must apply for an ITIN when filing your tax return.

You must attach the W-7 form to your original, amended or late-filed tax return. (Please see a tax professional for exceptions to this rule.)

If you have gotten one ITIN, you should not apply for another ITIN.

Where Do I File the W-7 Application?

You can file a W-7 form with your local IRS office. If you take your W-7 form to the IRS, the agent will give back your original documents. We do not recommend going to an IRS office.



You can file the W-7 for your spouse or dependent. They do not have to be present.

Alabama IRS walk-in offices:
Birmingham: 801 Tom Martin Drive
Dothan: 202 W. Adams Street
Florence: 204 S. Walnut Street
Huntsville: 806 Governor's Drive SW
Mobile: 1110 Montlimar Drive
Montgomery: 1285 Carmichael Way



Caution: Many IRS offices share a building with immigration.

You can also file your W-7 and tax return by mailing it to:

Internal Revenue Service
ITIN Operation
PO Box 149342
Austin, TX 78714-9342



If you mail your W-7, you must also mail a certified copy of the documents proving foreign status and identity. You should keep a copy. We do not recommend sending your original papers.

How Long Will it Take to Get an ITIN?

It takes 4 to 6 weeks. If you do not get your ITIN in 4 to 6 weeks, you should call the IRS at: 1-800-829-1040. It's a free call!



The IRS may send you a letter asking for more information. You must answer the letter within 45 days. If you do not answer within 45 days, you might have to file another W-7 form.

Will the IRS Report Me to Immigration or UCIS?

No, the IRS cannot report you for getting an ITIN. A court can make the IRS release information about you if you are in deportation proceedings or under suspicion for terrorist activities.

How Much Does The ITIN Cost?



It is free! You do not have to pay to get an ITIN. A Low Income Taxpayer Clinic (LITC) can prepare an ITIN application. If an acceptance agent or tax preparer fills out the W-7, they may charge a fee.

If you need help with a W-7 form, you can call the:

***Low Income Taxpayer Clinic
of Legal Services Alabama
1-866-456-4995***

What Should I do if I Later Receive a Valid SSN?

If you later get a valid SSN, you must tell the IRS. The IRS will join your ITIN records with your new SSN and change of status.

NOTE: This information cannot take the place of advice from a lawyer. Each case is different and needs individual legal advice. You should contact a lawyer if you need representation on a tax matter or if you have questions.

The Low Income Taxpayer Clinic (LITC) of Legal Services Alabama (LSA) is a Low Income Taxpayer Clinic funded in part by a grant from the Internal Revenue Service. LITC of LSA is independent from the IRS and Alabama Department of Revenue. This brochure was prepared with the assistance of the Legal Aid Society of Middle Tennessee and the Cumberland and LSA staff.

Have low income and legal problems?

Call Legal Services Alabama at **1-866-456-4995**. It's a free call. Or visit us on the internet at:

www.legalservicesalabama.org

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**“How to File a Tax Return
if You Cannot Get a
Social Security Number”**



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