

**Search IRS Site for:**[Advanced Search](#)**Search Forms and Publications for:**[Tips for successful searching](#)[Home](#) > [Individuals](#)**information for:**[Employees](#)
[Farmers](#)
[International Taxpayers](#)
[Military](#)
[Parents](#)
[Self-Employed](#)
[Seniors & Retirees](#)
[Students](#)**related topics**[Abusive Tax Shelters](#)
[Tax-Exempt Bonds](#)
[More Topics . .](#)**resources**[Compliance & Enforcement](#)
[Contact My Local Office](#)
[e-file](#)
[Forms and Publications](#)
[Frequently Asked Questions](#)
[Taxpayer Advocate](#)
[Where To File](#)

Individual Taxpayer Identification Number (ITIN)

-ABOUT ITINS

- [What is an ITIN?](#)
- [What is an ITIN used for?](#)
- [Who needs an ITIN?](#)
- [How do I know if I need an ITIN?](#)
- [Are ITINs valid for identification?](#)
- [Are ITINs valid for work purposes?](#)

REVISED APPLICATION STANDARDS FOR ITINS

- [What are the revised application standards for ITINs?](#)
- [Why is IRS revising the ITIN application process?](#)
- [What documents are acceptable as proof of identity and foreign status?](#)

HELP AND INFORMATION

- [How do I apply for an ITIN?](#)
- [When should I apply for an ITIN?](#)
- [How and when can I expect to receive my ITIN?](#)
- [Where can I get help with my ITIN application?](#)
- [What is an Acceptance Agent?](#)

ABOUT ITINS

What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number 9 and has a 7 or 8 in the fourth digit, example 9XX-7X-XXXX.

IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA).

ITINs are issued regardless of immigration status because both resident and nonresident aliens may have U.S. tax return and payment responsibilities under the Internal Revenue Code.

Individuals must have a filing requirement and file a valid federal income tax return to receive an ITIN, unless they meet an exception.

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.

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.

Are ITINs valid for identification?

No. ITINs are not valid identification outside the tax system. Since ITINs are strictly for tax processing, IRS does not apply the same standards as agencies that provide genuine identity certification.

ITIN applicants are not required to apply in person, and IRS does not further validate the authenticity of identity documents. ITINs do not prove identity outside the tax system, and should not be offered or accepted as identification for non-tax purposes.

Are ITINs valid for work purposes?

No. ITINs are for federal income tax purposes only.

REVISED APPLICATION STANDARDS FOR ITINs

What are the revised application standards for ITINs?

Effective immediately, each ITIN applicant must now:

- Apply using the revised Form W-7, [Application for IRS Individual Taxpayer Identification Number](#) ; and
- Attach a federal income tax return to the Form W-7.
Applicants who meet an exception to the requirement to file a tax return (see the instructions for Form W-7) must provide documentation to support the exception.

Why is IRS revising the ITIN application process?

The revisions to the ITIN application process will help ensure ITINs are used for their intended tax administration purposes.

What documents are acceptable as proof of identity and foreign status?

IRS has streamlined the number of documents the agency will accept as proof of identity to obtain an ITIN. There are now 13 acceptable documents.

An original passport is the only document that is accepted for both identity and foreign status. If you do not have a passport, you must provide a combination of current documents that contain expiration dates, show your name and photograph, and support your claim of foreign status.

IRS will accept a combination (two or more) of the following documents, in lieu of a passport:

- National identification card (must show photo, name, current address, date of birth, and expiration date)
- U.S. driver's license
- Civil birth certificate
- Foreign driver's license

- U.S. state identification card
 - Foreign voter's registration card
 - U.S. military identification card
 - Foreign military identification card
 - Visa
 - U.S. Citizenship and Immigration Services (USCIS) photo identification
- Medical records (dependents only)
School records (dependents and/or students only)

HELP AND INFORMATION

How do I apply for an ITIN?

Use the December 2003 revision of Form W-7, [Application for IRS Individual Taxpayer Identification Number](#) to apply. Attach a valid federal income tax return unless you qualify for an exception, and include your original or certified proof of identity documents.

Because you are filing your tax return as an attachment to your ITIN application, you should not mail your return to the address listed in the Form 1040, 1040A or 1040EZ instructions. Instead, send your return, Form W-7 and proof of identity documents to the address listed in the Form W-7 instructions:

**Internal Revenue Service
Philadelphia Service Center
ITIN Unit, P.O. Box 447
Bensalem, PA 19020**

You may also apply using the services of an IRS-authorized [Acceptance Agent](#) or visit an [IRS Taxpayer Assistance Center](#) in lieu of mailing your information to the IRS in Philadelphia.

TACs in the United States provide in-person help with ITIN applications on a walk-in or appointment basis. Applicants outside the United States should contact an overseas the IRS office to find out if that office accepts Form W-7 applications. The IRS's ITIN Unit in Philadelphia issues all numbers by mail.

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 is changing 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?

You may call the IRS toll-free at 1-800-829-1040 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.

Assistance is also available by appointment at IRS [Taxpayer Assistance Centers](#) (TACs) in the United States provide in-person help with ITIN applications on a walk-in or appointment basis. Applicants outside the United States may contact an overseas IRS office to find out if that office accepts Form W-7 applications.

You may also use the services of an IRS-authorized Acceptance Agent.

What is an Acceptance Agent?

An Acceptance Agent is an individual, business or organization (college, financial institution,

accounting firm, etc.) authorized by IRS to assist individuals in obtaining ITINs. Acceptance Agents review applicants' documentation, complete a certificate of accuracy, and forward the certificate and application to the IRS for processing. Some Acceptance Agents may charge a fee. [Click here for a list of Acceptance Agents.](#)

Click here for more information on [ITIN Guidance for Foreign Property Buyers/Sellers.](#)

[Contact Us](#) | [IRS Privacy Policy](#)