Taxpayer Services

STAKEHOLDER PARTNERSHIPS, EDUCATION & COMMUNICATION

Individual Taxpayer Identification Number (ITIN)

Publication 4757 (Rev. 6-2026) Catalog Number 53053X Department of the Treasury **Internal Revenue Service** www.irs.gov

Introduction

Revisions to Internal Revenue Code 6109 created the process for issuing an IRS Individual Taxpayer Identification Number to individuals who require a Taxpayer Identification Number for federal tax purposes, but who do not qualify for a Social Security Number.

Objectives

- Define an ITIN and explain its purpose
- Determine who needs an ITIN
- Identify and explain the special rules that apply to dependents and spouses
- Distinguish an Acceptance Agent (AA) from a Certifying Acceptance Agent (CAA)

Objectives (continued)

- Determine where to submit **Form W-7/W-7(EN/SP)**
- Determine what documentation needs to be attached to the ITIN application
- Determine how a tax return should be prepared when the taxpayer has an ITIN/SSN mismatch using TaxSlayer software
- Identify resources for more information

What is an ITIN?

An ITIN is:

- A tax processing number, issued by the IRS, for certain resident and non-resident aliens, their spouses, and dependents

- All valid ITINs are nine-digit numbers in the same format as the SSN (9XX-8X-XXXX), beginning with a "9" and the 4th and 5th digits ranging from 50 to 65, 70 to 88, 90 to 92, and 94 to 99.

- Individual Taxpayer Identification Numbers (ITINs) that haven't been included on a timely-filed individual U.S. federal tax return at least once in the last three consecutive tax years will expire.

Purpose of ITINs

- ITINs are IRS assigned numbers issued only for federal tax purposes. An ITIN doesn't entitle you to social security benefits and doesn't change your immigration status or your right to work in the United States.
- ITINs provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers.
- ITINs assist the IRS with collection of taxes from foreign nationals, nonresident aliens and others who have filing or payment obligations under U.S. tax law.

Purpose of ITINs, Cont...
ITINS do NOT

- Entitle the recipient to social security benefits or replace a SSN
- Qualify an applicant for ALL credits
- Change the individual's immigration status
- Give the individual the right to work in the U.S.
- Serve as identification outside the federal tax system

Who Needs an ITIN?

Any individual who is not eligible for a SSN, but who must furnish a taxpayer identification number for U.S. tax purposes or to file an individual U.S. federal tax return

Who Needs an ITIN? (continued)

Examples

- A nonresident individual claiming reduced withholding under an applicable income tax treaty for which an ITIN is required
- A nonresident individual not eligible for a SSN who is required to file a U.S. federal tax return or who is filing a U.S. federal tax return only to claim a refund
- A nonresident individual not eligible for a SSN who elects to file a joint U.S. federal tax return with a spouse who is a U.S. citizen or resident

Who Needs an ITIN? (continued)

Examples (continued)

- A nonresident student, professor, or researcher who is required to file a U.S. federal tax return, but who isn't eligible for a SSN, or who is claiming an exception to the tax return filing requirement

- A nonresident spouse or dependent claimed as an exemption on a U.S. federal tax return who isn't eligible to get a SSN

- A U.S. resident who files a U.S. federal tax return, but who isn't eligible for a SSN

Who Needs an ITIN? (continued)

Examples (continued)

- A dependent/spouse of a nonresident U.S. visa holder, who isn't eligible for an SSN

Note: The Working Families Tax Cuts (WFTC) permanently reduced the deduction for personal exemptions to zero. Spouses and dependents are not eligible for an ITIN unless they qualify for an allowable tax benefit or are filing their own U.S. federal tax return. The individual must be listed on the attached U.S. federal tax return with the applicable schedule, form, or checkbox used to claim the allowable tax benefit.

This should not impact students applying under reason " f " on Form W-7, or their spouses or dependents who also apply under reason " f " under exception criteria.

Allowable Tax Benefit

An allowable tax benefit includes a spouse filing a joint return, Head of Household Filing Status (HOH), Qualifying Surviving Spouse (QSS), American Opportunity Tax Credit (AOTC), Premium Tax Credit (PTC), Child and Dependent Care Credit (CDCC) or Credit for Other Dependents (ODC).

Head of Household (HOH)

An ITIN applicant who is a qualifying child or qualifying relative, other than your parents, who lived with you for more than half the year and meets certain other tests, or a parent may be a qualifying person for HOH. See Publication 501, Dependents, Standard Deduction, and Filing Information, for more information.

Qualifying surviving spouse (QSS)

If Form W-7 is submitted to claim the QSS filing status, then an attached tax return is required that checks the QSS filing status box and lists the applicant as a dependent. A dependent applicant must be your child or stepchild (not a foster child) and must have lived with you the entire year (including temporary absences). See Publication 501 for more information.

Allowable Tax Benefit (continued)

American Opportunity Tax Credit (AOTC)

If Form W-7 is submitted to claim AOTC, then an attached tax return and Form 8863 that list the applicant are required. See Publication 970, Tax Benefits for Education, for more information.

Premium Tax Credit (PTC)

If Form W-7 is submitted to claim PTC, then an attached tax return that lists the applicant and Form 8962 are required. See Publication 974, Premium Tax Credit, for more information.

Allowable Tax Benefit (continued)

Child and Dependent Care Credit (CDCC). If Form W-7 is submitted to claim CDCC, then an attached tax return and Form 2441 that list the applicant as a qualifying person are required. See Publication 503, Child and Dependent Care Expenses, for more information.

Credit for Other dependents (ODC). If Form W-7 is submitted to claim ODC, the applicant must be listed on an attached tax return with the **"Credit for other dependents" box checked** next to their name. Dependent applicants must be your qualifying children or qualifying relatives who are U.S. residents or U.S. nationals. See Schedule 8812, Credits for Qualifying Children and Other Dependents, (Form 1040) and its instructions for more information.

Substantial Presence Test

This test determines if the individual is a resident or nonresident for tax purposes. To meet this test, you must be physically present in the United States on at least:

- 31 days during the current year, and
- 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:
  - ✓ All the days you were present in the current year, and
  - ✓ 1/3 of the days you were present in the first year before the current year, and
  - ✓ 1/6 of the days you were present in the second year before the current year.

Rules For Dependents

To claim a related credit for their dependents on an individual U.S. federal income tax return, the person must be a qualifying child or qualifying relative and a:

- U.S. citizen,
- U.S. resident alien,
- U.S. national, OR
- Resident of Canada or Mexico.

See Publication 501, Dependents, Standard Deduction, and Filing Information for additional information and exceptions.

Nonresidents who were students or business apprentices can have a qualifying dependent if they are a U.S. national or a resident of:

- Canada
- Mexico
- Republic of Korea (South Korea)
- India

See Publication 519, U.S. Tax Guide for Aliens for additional information an exceptions.

Note: Taxpayers with qualifying dependents who live with them in the U.S. may qualify for the Credit for Other Dependents.

Who is Not Eligible for an ITIN?

- U.S. citizens
- Nonresidents with visas permitting them to work in the U.S. (qualify for a SSN)
- Permanent legal resident of the U.S. (Green card holder, also known as Permanent Resident Card)
- Any individual who is eligible for or has a valid SSN
- Applicant not meeting the criteria for residency and/or ID documentation (who failed to prove identity and foreign status)
- Applicant not meeting the criteria for residency
- Applicant failed to prove identity and foreign status with acceptable documentation
- Applicant does not have a federal tax purpose

How to Apply for an ITIN?

Each person who requires an ITIN must file a separate **Form W-7/ W-7(EN/SP)** and provide supporting documentation that establishes identity and connection to a foreign country (foreign status).

How to Apply for an ITIN?

- **Form W-7/ W-7(EN/SP)** must be completed and accompanied by supporting documentation and a U.S. federal income tax return. The applicant's name must match the name as it appears on their identifying documents. This is also the name that should be used on the tax return.

  NOTE: *There are exceptions to the requirement to include a U.S. federal tax return. If you claim one of these exceptions, you must also submit the required exception documentation (as listed in the instructions for Form W-7) instead of a tax return.*

- **Form W-2, *Wage and Tax Statement***, must have the same name that appears on the federal tax return submitted with Form W-7.

ITIN Documentation

Documents substantiating proof of identity and foreign status must be:

- Original, or
- Certified* copies from the issuing agency

* Certified copies of documents submitted to prove “identity” and “foreign status” must bear an original, authentic stamp/seal placed by the issuing agency. Documents displaying a photocopied seal or stamp are not acceptable and will be returned to the applicant.

When to Attach Federal Tax Return to Form W-7/W-7(EN/SP)

All Individuals applying for an ITIN for the first time or renewing an existing ITIN must include a U.S. federal tax return unless they meet one of the 5 exceptions below.

1. Passive income - third-party withholding or tax treaty benefits

2. Other income - Can be with or without tax treaty benefits (See Publication 1915, Understanding your IRS Individual Identification Number (ITIN), for more specific information on all types of income)

3. Mortgage interest - third-party reporting

When to Attach Federal Tax Return to Form W-7/W-7(EN/SP) (continued)

4. Dispositions by a foreign person of U.S. real property - third party withholding

5. TD-9363 - Treasury Directive 9363 with Form W-7 and supplemental documentation

For additional information on exceptions, see **Publication 1915,** Understanding Your IRS Individual Taxpayer Identification Number (ITIN), or **Form W-7/ W-7(EN/SP)** instructions.

Acceptable Documentation for ITIN

There are 13 acceptable documents that can be used to obtain an ITIN.

Passport

If you submit an original valid passport or a certified copy* from the issuing agency, you don't need to submit any other documents, unless the passport is for a dependent and it doesn't include a date of entry into the United States. Otherwise, you must submit at least two types of acceptable documents that prove identity, foreign status, and meet the photograph requirement explained later.

- Certified copies of a passport must include the U.S. visa pages if reason for applying is box “f” or “g”

Acceptable Documentation for ITIN

**** Proof of U.S. residency for applicants who are listed as a dependent on Form 1040 or 1040-NR**

Applicants claimed as dependents (reason d on Form W-7) need to prove U.S. residency unless they are (1) dependents of U.S. military personnel stationed overseas or (2) from Canada or Mexico (excluding ODC) and are either listed on a submitted return for tax years 2017 or earlier or are claimed for any allowable tax benefit other than the credit for other dependents (ODC). All other applicants claimed as dependents, including applicants from Canada or Mexico claimed for the ODC, are required to submit at least one of the following original documents as proof of U.S. residency unless a passport is submitted with a date of entry into the United States.

Acceptable Documentation for ITIN (cont.)

Applicants claimed as dependents (reason d on Form W-7) need to prove U.S. residency unless they are (1) dependents of U.S. military personnel stationed overseas or (2) from Canada or Mexico and are either listed on a submitted return for tax years 2017 or earlier or are claimed for any allowable tax benefit other than the credit for other dependents (ODC). All other applicants claimed as dependents, including applicants from Canada or Mexico claimed for the ODC, are required to submit at least one of the following original documents as proof of U.S. residency unless a passport is submitted with a date of entry into the United States:

Acceptable Documentation for ITIN (cont.)

- ✓ **If under 6 years of age:** A valid U.S. medical record, U.S. school record, U.S. state identification card, or U.S. visa that meets all supporting documentation requirements.
- ✓ **If at least 6 but under 18 years of age:** A valid U.S. school record, U.S. state identification card, U.S. driver's license, or U.S. visa that meets all supporting documentation requirements.
- ✓ **If 18 years of age or older:** A valid U.S. school record (under age 24 only), U.S. state identification card, U.S. driver's license, or U.S. visa that meets all supporting documentation requirements; U.S. bank statement, U.S. rental statement, or U.S. utility bill from a U.S. property that lists the applicant's name and U.S. address.

Acceptable Documentation for ITIN (cont.)

All applicants are required to submit documentation to establish identity and foreign status. Acceptable documents include:

- U.S. Citizenship and Immigration Services (USCIS) photo identification
- Visa issued by the U.S. Department of State
- U.S. driver's license
- U.S. military identification card
- Foreign driver's license
- Foreign military identification card
- National identification card (must contain name, photograph, address, date of birth, and expiration date)

Acceptable Documentation for ITIN (cont.)

- U.S. State identification card
- Foreign voter's registration card
- Civil birth certificate (required for dependents under age 18, unless a passport is provided)
- Medical records (valid only for dependents under age 6)
- School Records (valid only for dependents under age 24, if a student)

NOTE: **See Form W-7 Instructions or IRS Publication 1915, for specific required elements for medical and school records, along with a checklist.**

Acceptable Documentation for ITIN (cont.)

- At least one document must contain your photograph, unless you're a dependent under age 14 (under age 18 if a student).
- See Publication 1915 or Form W-7/W-7(EN/SP) instructions for additional information on acceptable documents.

If Documents are in a Foreign Language

IRS may request a certified translation of foreign language documents.

If requested, attach:

- Certified translation of the document, and
- The document

* Certified translations MUST be;

- ✓ attached to the supporting identification documentation,
- ✓ signed by the official performing the translation, and
- ✓ sealed.

Examples of Foreign Documents

The following two slides are examples of foreign documents (birth certificates) you might see.

ESTADOS UNIDOS MEXICANOS

EN NOMBRE DEL ESTADO LIBRE Y SOBERANO DE OAXACA

Y COMO OFICIAL DEL REGISTRO CIVIL,

CERTIFICO Y HAGO SABER QUE A LA FOJA NÚMERO 905 DEL

LIBRO NÚMERO ____ DE NACIMIENTOS DEL REGISTRO CIVIL

A MI CARGO SE ENCUENTRAN ASENTADOS LOS DATOS SIGUIENTES:

OFICIALIA: 01 No. DE ACTA: 892 CRIP 2Z1ASA01019165 CURP

FECHA DE REGISTRO: 22/08/1975 VEINTE DOS DE AGOSTO DE MIL NOVECIENTOS SETENTA Y CINCO

LUGAR DE REGISTRO: CAMALOTAL, SAN JUAN BAUTISTA TUXTEPEC, OAXACA

REGISTRADO

NOMBRE: MARICELA CLARITA JAGUAR

FECHA DE NACIMIENTO: 15/08/1975 QUINCE DE AGOSTO DE MIL NOVECIENTOS SETENTA Y CINCO HORA: ____

LUGAR DE NACIMIENTO: 1800 CAMALOTAL, SAN JUAN BAUTISTA TUXTEPEC, OAXACA

PRESENTADO: ____ SEXO: FEMENINO COMPARECIO: MAMA

PADRES

NOMBRE: ____

NACIONALIDAD: ____ EDAD: ____ AÑOS

NOMBRE: MARIA JOSEFINA JAGUAR

NACIONALIDAD: MEXICANA EDAD: 23 AÑOS

PERSONA DISTINTA DE LOS PADRES QUE PRESENTA AL REGISTRADO

NOMBRE: ____ PARENTESCO: ____ EDAD: ____ AÑOS.

EL ORIGINAL DE LA PRESENTE CERTIFICACION TIENE AL MARGEN LAS SIGUIENTES ANOTACIONES:

SIN ANOTACION MARGINAL

Se extiende esta certificación en cumplimiento del artículo 52 del Código Civil vigente en el Estado

____ OAX.,

A 20 DE MAYO DEL 2018

C. OFICIAL JORGE JIMENEZ MARTEN DEL REGISTRO CIVIL, DOY FE.

SELLO DE LA OFICIALIA DEL REGISTRO CIVIL

ELABORO

COTEJO

NOMBRE Y FIRMA

0071

LOS DATOS ASENTADOS EN LA PRESENTE ACTA FUERON INTERPRETADOS DEL LIBRO DEL ARCHIVO CENTRAL 0013027

0085005

Renap

Registro Nacional de las Personas

República de Guatemala

El Asintal, Retalhuleu

Registro Civil de las Personas

Certificado de Nacimiento

El infrascrito Registrador Civil del Registro Nacional de las Personas de El Asintal

CERTIFICA

que con fecha veintinueve de noviembre de mil novecientos noventa y nueve en la partida 17 , del folio 17 y libro 70 , fue inscrito el nacimiento de:

Datos del inscrito

Luna Buffalo Elk
Nombres y apellidos del inscrito

Cinco de Noviembre dos mil — Femenino
Fecha de nacimiento — Género

El Asintal Retalhuleu
Lugar de nacimiento

Datos de la madre

Delfina Luz Elk
Nombres y apellidos de la madre

Retalhuleu
Lugar de origen

Datos del padre

Marco Antonio Buffalo
Nombres y apellidos del padre

Jilotepeque
Lugar de origen

REGISTRO NACIONAL DE LAS PERSONAS - RENAP - REGISTRO CIVIL ESTABLECIMIENTO EL ASINTAL, RETALHULEU

1 de 2

Trabajando con la población para garantizar su identidad

www.renap.gob.gt

How to Submit a NEW ITIN Application

Include the following with your application package:

1. Your completed **Form W-7**
2. Your original tax return(s) for which the ITIN is needed. Attach **Form W-7** to the front of your tax return. If you're applying for more than one ITIN for the same tax return (such as for a spouse or dependent(s)), attach all **Forms W-7** to the same tax return.
3. Original documents, or certified copies of these documents from the issuing agency, required to support the information provided on **Form W-7**. The required supporting documentation must be consistent with the applicant's Form W-7 information.

* Refer to **Form W-7** Instructions for information on renewing an ITIN

Where to Submit a NEW ITIN Application:

By Mail:

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

By Private Delivery:

Internal Revenue Service
ITIN Operation
Mail STOP 6090-AUSC
3651 S. Interregional, Hwy 35
Austin, TX 78741-0000

Where to Submit a NEW ITIN Application:

In Person

Designated IRS Taxpayer Assistance Centers (TACs) can:

- Authenticate original and certified copies of documents from the issuing agency for primary/secondary ITIN applicants
- Authenticate passports, national identification cards, and birth certificates for dependents. These documents will be returned to you immediately.
- Requires an appointment. Call 1-844-545-5640 to schedule.

An Acceptance Agent (AA) can assist with the completion of the Form W-7.

- Certifying Acceptance Agents (CAA) can also authenticate original and certified copies of documents from the issuing agency (except for foreign military identification cards) for primary/secondary ITIN applicants.
- CAAs can only authenticate passports and birth certificates for dependents. To get a list of agents, visit IRS.gov.

Where to Submit a NEW ITIN Application (cont.)

Student and Exchange Visitor Program (SEVP)*

- SEVP participants, spouses and dependents (F, J, or M Visa who receive taxable scholarship, fellowship or grants reportable by the school on Form W-2 OR 1042-S) may apply using a streamlined process, through SEVP approved institutions, which include many universities and colleges.

- A certification letter, in lieu of submitting original or certified documents, must be prepared by the SEVP institution and must meet specifications.

- The Form W-7 application must be submitted to the Austin ITIN Operation by a SEVIS official (i.e., DSO, RO, etc.) with the certification letter, copy of identity and foreign status documents, copy of DS-2019 - *Certificate of Eligibility for Exchange Visitor Status (J-1 Status)*, copy of I-20 - *Certificate of Eligibility for Nonimmigrant Status.*

* The SEVP Streamlined Process is subject to change.

Additional Information

- **Extension Request/Estimated Tax Payment -** If you're filing an application for an extension of time to file using Form 4868 or making an estimated tax payment using Form 1040-ES or Form 1040-ES (NR), don't file Form W-7 with those forms. Mail payments to the IRS with an estimated tax payment voucher or Form 4868 and complete all required information on the voucher except enter "ITIN TO BE REQUESTED" wherever your social security number or ITIN is requested. Don’t file Form W-7 with the forms or voucher. An ITIN will be issued only after you file a tax return and meet all other requirements.

Additional Information

- **Address change for ITIN taxpayer** - Advise taxpayer to complete **Form 8822**, the ITIN notice they received or a letter with the previous and new addresses, their ITIN or case reference number from an ITIN notice, full name and signature and mail to Austin ITIN Operation. It's important that IRS is aware of your current mailing address. This address is used to mail notices about your Form W-7, including notification of your assigned ITIN, and return your original supporting documentation. If you move before you get your ITIN, notify us of your current mailing address immediately, so we may update our records.

If they don't use Form 8822 or an IRS generated notice, they MUST include the following on their written request:

- ITIN or DLN for application (if no ITIN assigned)
- taxpayer's full name
- old address
- new address
- taxpayer signature (or sig of authorized rep) unless the taxpayer used an IRS generated notice to inform of the address update

Processing the NEW ITIN Application

- The IRS ITIN Operation will record the newly assigned ITIN/s on the return(s), forward the return(s) for processing, and send an ITIN Assignment Notice (CP565) to the applicant and a copy to the Certifying Acceptance Agent, if applicable.

- ITIN cards have not been issued since January 2004, but many taxpayers have them and they are still considered valid.

Processing the NEW ITIN Application (cont.)

- Allow 7 weeks for the IRS to notify you of your ITIN application status.
- Allow 9 to 11 weeks if you submit the application during peak processing periods (January 15 through April 30) or if you're filing from overseas.
- If you haven't received your ITIN or correspondence at the end of that time, you can call the IRS toll free at 800-829-1040 to find out the status of your application.

Acceptance Agents

- **Acceptance Agents (AA)** are persons (individuals or entities: colleges, financial institutions, accounting firms, etc.) who have entered into formal agreements with the IRS permitting them to assist applicants in obtaining ITINs.
- **Certifying Acceptance Agents (CAAs)** are individuals or entities who assume a greater responsibility in facilitating the ITIN application process.

* Some of the responsibilities and benefits of a CAA include:

- ✓ Authenticate original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents, except for foreign military identification cards. For dependents, CAAs can only authenticate passports and birth certificates,
- ✓ 3-year retention requirement for W-7 application packages, subject to Compliance Reviews,
- ✓ Receive copy of all IRS Correspondence pertaining to submitted W-7 applications etc.

Acceptance Agents (cont.)

- Individuals or entities acting as an AA/CAA may charge a fee for their services.
  - ✓ IRS does not charge a fee for services.
  - ✓ CAAs approved under the SPEC CAA Program are prohibited from charging a fee for their services.
- Revenue Procedure 2006-10 provides guidelines for the IRS Acceptance Agent program.

How to Apply to Become a Certifying Acceptance Agent

1. Complete the mandatory ITIN Acceptance Agent training at IRS.gov before submitting the application. The training is available at https://www.irs.gov/aapc. Click on the link entitled ITIN Acceptance Agent Training. Everyone who is listed as a Responsible Party on the Acceptance Agent application must complete the training.

2. Complete Forensic Document Identification Training (CAAs only). For more information, see https://www.irs.gov/forensic. Everyone who is listed as a Responsible Party on the Acceptance Agent application must complete the training.

How to Apply to Become a Certifying Acceptance Agent (cont.)

3. Complete the electronic IRS Acceptance Agent Application. Applicants must have an IRS e-Services account before initiating and submitting an application. Applicants can visit https://www.irs.gov/e-services for more information. After you log into e-Services, for guidance on how to complete the application, click the online tutorials tab at the top of the page to access our Acceptance Agent Application tutorial. Key Individuals within your organization (i.e., Principal Partner/Owner, Principal Consent, Responsible Party(s)) who are listed on the application must complete applicable fields and sign the respective training certificates and jurats. Submit your application to participate in the IRS Acceptance Agent Program.

How to Apply to Become a Certifying Acceptance Agent (cont.)

Do not upload your Acceptance Agent application through the CAA Document Upload Tool. Allow 24 hours after submitting your application before accessing the CAA Document Upload Tool.

4. Access the Document Upload Tool via the link found in the application steps on IRS.gov/caaReply to upload any required documentation (i.e., Forensic Training Certificates, Professional Credentials, Citizenship documents, Exempt Status letter).

How to Apply to Become a SPEC Certifying Acceptance Agent

AFTER completing all required training:

- Notify your Relationship Manager
- The ITIN Program Office will be advised when you have completed the Forensic Training.

* Contact your Relationship Manager for additional requirements for remaining in the program.

Processing Time for the Acceptance Agent Application

- It may take up to 60 days to process provided that all required information was submitted and there are no discrepancies that must be resolved.
- After allowing the 60-day processing time, applicants may inquire about the status of the application. They can also monitor the status at any time by accessing their application on the e-Services platform.
- The ITIN Program Office can be contacted by e-mail at: ITINProgramOffice@irs.gov

ITIN/SSN Mismatch

What is an ITIN/ SSN mismatch?

- ITIN holders frequently file tax returns under their ITIN with attached Forms W-2 showing erroneous or questionable Social Security Numbers or Names. This creates an ITIN/SSN mismatch.
- These taxpayers are not eligible for EITC, CTC, or ACTC.
- Returns prepared with an ITIN/SSN mismatch can be filed electronically*.

* ITIN must already be assigned

Summary

- **Form W-7/ W-7(EN/SP)** is used to apply for an IRS Individual Taxpayer Identification Number.
- The ITIN will be in the format of the Social Security Number (SSN) and begin with the number “9”. The 4th and 5th numbers will range from 50 to 65, 70 to 88, 90 to 92 and 94 to 99.

Summary (continued)

- The ITIN is issued only for federal tax purposes.
- Any resident or nonresident, who is required to file a U.S. federal tax return or can be claimed as a dependent on a tax return, and who does not qualify for a SSN, must apply for an ITIN.
- Only residents of the U.S., Canada, India, Mexico or South Korea may claim their dependents.
- An ITIN does not alter an individual's immigration status.
- An ITIN does not authorize an individual to legally work in the U.S.

Summary (cont.)

- An ITIN does not entitle the applicant to social security benefits.
- An individual with an ITIN does not qualify for EITC.
- Children with an ITIN do not qualify for the EITC, nor the Child Tax Credit or Additional Child Tax Credit; however, they may qualify for other allowable tax benefits.

IRS Reference Materials

- **Form W-7**, *Application for IRS Individual Taxpayer Identification Number*
- **W-7(SP)**, *Solicitud de Numero de Identificacion Personal del Contribuyente del Servicio de Impuestos Internos*
- **Publication 1915**, *Understanding Your IRS Individual Taxpayer Identification Number (ITIN)*
- **Publication 1915(SP)**, *Entendiendo Su IRS Numero de Identificacion Personal del Contribuyente*
- **Publication 519**, *U.S. Tax Guide for Aliens*
- **Publication 519 (SP),** *Guía de Impuestos Estadounidenses para Extranjeros*