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 a tax return.
2. You may be able to use the ITIN to claim your spouse on the tax return.
3. You may be able to 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 Return With My Spouse?
Yes, you may be able to do so.

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, and sign their form if you are the parent or court-appointed guardian.

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.

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 licenses;
- Civil birth certificates;
- Foreign driver’s licenses;
- U.S. 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 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 Wisconsin Judicare’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.)

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.

Walk-In IRS offices in the Wisconsin Judicare service area:
- Eau Claire: 2403 Folsom Street (715) 836-8750
- Rothschild: 10208 Park Plaza (715) 241-7077

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 Services
ITIN Operation
P.O. Box 149342
Austin, TX 78741-9342

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 (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:

Wisconsin Judicare’s
Low Income Taxpayer Clinics
(800) 472-1638

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.

Information was gathered from the Tennessee Taxpayer Project, also a Low-Income Taxpayer Clinic (LITC).

Wisconsin Judicare’s LITC is not the IRS and is completely independent of and not associated with the federal government.

Wisconsin Judicare’s LITC does not do current year tax preparation.

Updated January 2013