



HOW TO: OBTAIN AN INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

A walk-through of what an ITIN is, why someone may
need it, and how to attain one

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Immigrating to the United States can be an immense challenge, and adjusting to your new life here poses its own difficulties. Part of that adjustment is making sure that you are compliant with U.S. tax laws. If you don't have a Social Security Number (SSN), this can be intimidating and confusing. Thankfully, there is a way to be compliant with U.S. tax laws without needing an SSN. If you don't have an SSN, you can obtain an **Individual Taxpayer Identification Number (ITIN)**.

Ensuring that you are compliant with U.S. tax laws can be beneficial when applying for immigration benefits like a green card or U.S. citizenship and receiving payments from contracting work. In this resource, we provide you with useful information that can help you obtain your ITIN.

WHAT IS AN ITIN?

An ITIN is a unique tax processing number assigned to an individual by the Internal Revenue Service (IRS). They are issued to people who do not have and are not eligible for a Social Security Number (SSN).

WHAT IS AN ITIN USED FOR?

An ITIN is mainly used for filing tax returns, but it can also be used for other benefits, like opening a bank account at certain banks, or engaging in financial transactions with businesses.

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For example, if you are not an employee, but you want to render a service to a business, you will often be required to file a W-9 form. A W-9 form is used when businesses have to pay you \$600 or more for your services, and you are not considered an employee of that business. This can apply to independent contractors, freelancers, vendors, or other non-employee entities. Instead of using an SSN, you may be able to use an ITIN to fill out the W-9 form. For more information on this topic, read Immigrants Rising's **[ITIN Guide: Information and Updates About the IRS's Individual Tax Identification Number \(ITIN\)](#)**.

DO ALL IMMIGRANTS HAVE TO FILE TAXES?

All persons who receive an income, regardless of their immigration status, must file taxes depending on their filing status and income level. You can speak to a tax specialist or visit the IRS website to learn more about whether the amount of income you make requires you to file taxes.

Many organizations can provide free tax services, including help to apply for an ITIN. For example, in California, **[United Way](#)** provides free local tax services.

WILL NOT FILING TAXES AFFECT MY IMMIGRATION APPLICATION?

If you are required to pay taxes, and you fail to do so, it can be treated as a **negative factor** in some immigration applications, such as cancellation of removal, which is a remedy that leads to a green card in deportation proceedings. Failing to pay taxes can also affect your ability to obtain U.S. citizenship.

CAN I USE AN ITIN TO BE EMPLOYED LEGALLY?

No. An ITIN does not provide work authorization or legal status. However, as mentioned above, in certain circumstances, an ITIN can help you receive payment for services rendered to businesses, such as through independent contracting.

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CAN I APPLY FOR AN ITIN IF I AM UNDOCUMENTED?

Yes. Anyone who does not have and is not eligible for an SSN can and should apply for an ITIN.

SHOULD I GET AN ITIN?

If you do not have and are not eligible for an SSN, getting an ITIN is recommended. As explained above, having an ITIN allows you to file tax returns and be compliant with U.S. tax laws, which can be beneficial for you to obtain your immigration status in the future, and be able to render services to businesses.

HOW CAN I GET HELP TO APPLY FOR AN ITIN?

Some organizations, like **United Way** in California, provide free tax services to community members, including assistance to apply for an ITIN. Just google “free ITIN services near me” to find local organizations that can support you.

HOW DO I GET AN ITIN?

You will have to fill out and submit **Form W-7** to the IRS. Generally, you will file the W-7 when federal taxes are due. It can be submitted via mail, or in person by making an appointment with your local IRS Taxpayer Assistance Center (TAC), an Acceptance Agent (AA), or a Certified Acceptance Agent (CAA). You can find your local **TAC** here and your local AA or CAA **here**.

WHICH DOCUMENTS DO I NEED TO SEND WITH MY APPLICATION?

Along with Form W-7, you must generally include (1) your federal income tax return for that year, and (2) a document or set of documents that prove both your identity and foreign nationality status. For applicants claimed as dependents, such as spouses and children, on your tax return, they must also include proof of residence unless they are a Canadian or Mexican national. See the table in the latest **W-7 Form**

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Instructions for a breakdown of acceptable documents, recreated here:

SUPPORTING DOCUMENTATION	CAN BE USED TO ESTABLISH:	
	FOREIGN STATUS	IDENTITY
Passport (the only stand-alone document*)	X	X
USCIS Photo Identification	X	X
Visa issued by the U.S. Department of State	X	X
U.S. Driver's License		X
U.S. Military Identification Card		X
Foreign Driver's License		X
Foreign Military Identification Card	X	X
National Identification Card (must contain name, photograph, address, date of birth, and expiration date)	X	X
U.S. State Identification Card		X
Foreign Voter's Registration Card	X	X
Civil Birth Certificate	X**	X
Medical Records (valid only for dependents under age 6)	X**	X
School Records (valid only for a dependent under age 18, if a student)	X**	X

*Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport does not have a date of entry into the U.S.

**May be used to establish foreign status only if documents are foreign.

I HAVE DECIDED TO APPLY VIA MAIL AND SUBMIT ORIGINAL DOCUMENTS. HOW CAN I GET MY ORIGINAL DOCUMENTS BACK?

Your original documents will be mailed back to you along with the response to your ITIN application. It will be mailed to the address provided on the envelope you used to mail the application. If you move before receiving a response, contact the IRS to update your address.

HOW LONG DOES THE APPLICATION PROCESS TAKE?

If you filed during peak processing periods (January 15 - April 30) allow for 9 - 11 weeks to receive your response. If you filed outside of that time frame, allow for 7



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weeks before receiving a response. If those 7 or 11 weeks have passed and you still have not received a response or your original documents back, call the IRS at (800) 829-1040.

IF I HAVE MORE QUESTIONS ABOUT THE ITIN, WHERE CAN I GO?

You can consult any of the following ITIN guides, the Form W-7 Instructions, or you can call the IRS directly.

- **Guides:**
 - **[American Immigration Council ITIN Guide](#)**
 - **[Immigrants Rising ITIN Guide](#)**
 - **[National Immigration Law Center ITIN Guide](#)**
- **Form W-7 Instructions** can be found **[here](#)**
- **IRS Phone Number:** (800) 829-1040

Are you a California Community College (CCC) or a California State University (CSU) student? If so, you qualify for **FREE** immigration legal services!

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