

### **What is a Taxpayer identification number (TIN)?**

A Taxpayer Identification Number (TIN) is an identification number used by the Internal Revenue Service (IRS) in the administration of tax laws. It is issued either by the Social Security Administration (SSA) or by the IRS. A Social Security number (SSN) is issued by the SSA whereas all other TINs are issued by the IRS.

### **What is an ITIN?**

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). ITINs are issued regardless of immigration status because both resident and nonresident aliens may have a US filing or reporting requirement under the Internal Revenue Code.

### **Do I need an ITIN?**

There are a number of circumstances why someone may require an ITIN. Individuals falling under the following categories that do not have, have never had, or are ineligible for, a US Social Security Number (SSN) may require an ITIN:

- A Nonresident alien expecting to receive taxable Scholarship, Fellowship or Grant Income and who is not eligible for an SSN
- A Nonresident alien required to obtain an ITIN to claim a tax treaty benefit;
- A Nonresident alien filing a US tax return and who is not eligible for an SSN;
- A Nonresident alien filing a US tax return only to claim a refund;
- A US resident alien (based on days present in the United States) filing a US tax return and not eligible for an SSN

### **What is an SSN and who is eligible for it?**

Generally, foreign nationals authorized to work in the US by the Department of Homeland Security (DHS) can get an SSN. SSNs are used to report a person's wages to the US government.

### **When do I need to apply for an ITIN?**

When you have a filing or reporting requirement, you should apply for your ITIN as soon as possible. ITIN applications are accepted at all stages throughout the year you are receiving scholarship grants for or along with your federal tax return.

### **When to apply for an ITIN before filing a tax return**

Individuals (foreign scholars, professors, researchers, or any other individuals) receiving non-compensatory scholarships, fellowships, or grants that's subject to IRS information-reporting and/or withholding requirements during the current year.

Your IIE sourced scholarship grant is subject to IRS information-reporting and/or withholding requirements.

### **Applying for an ITIN when filing a tax return**

If you have not already applied and obtained an ITIN before you need to file your tax return, you'll need to file for an ITIN along with your federal tax return.

## How to apply for an ITIN

You apply for an ITIN on IRS Form W-7, Application for IRS Individual Taxpayer Identification Number.

### What other supporting documents are needed to apply for an ITIN

When applying for an ITIN before filing a Federal tax return	When applying for an ITIN along with your Federal tax return
Passport Visa* DS-2019	Passport

\* A U.S. visa isn't required if the applicant is a resident of Canada or Mexico and has provided foreign address in those countries.

- If you do not wish to use your passport or do not have a valid passport while applying for your ITIN, the IRS may accept other documents instead.

Supporting documents are needed to support your identity and foreign status.

An original, or a certified copy, of an unexpired passport is the only document that is accepted in support of both identity and foreign status. In the case you'd like to use other documents instead of a passport you must provide a combination of current documents that contain expiration dates.

The IRS will accept documents issued within 12 months of the application if no expiration date is normally available. The documents must also show your name and photograph if they support your identity, and your permanent domicile (place of birth, permanent foreign address), to support your claim of foreign status. The IRS will accept certified copies of a combination (two or more) of the following documents, in lieu of a passport:

Supporting Documentation	Can be used to establish:	
	Foreign status	Identity
Passport (the only stand-alone document*)	x	x
U.S. Citizenship and Immigration Services (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
<p>* Applicants claimed as dependents who need to prove U.S. residency must provide additional original documentation if the passport doesn't have a date of entry into the United States. See Proof of U.S. residency for applicants who are dependents below.</p> <p>** May be used to establish foreign status only if documents are foreign.</p>		

### Original vs. certified copies of supporting documents

You can either provide your original passport (including your US visa) or certified copies.

We do not encourage sending original documents to the IRS along with your ITIN application as it may take months until you get them back.

### Who can certify supporting documents?

- Acceptance Agent or Certified Acceptance Agent
- IRS official
- Embassy or Consulate (be sure to book prior to your visit)
- The governmental department that issues the identification document (for example the passport office in your home country)
- A SEVIS official from an SEVP-approved institution\*

\*An SEVP-approved institution would be the institution that is eligible to sponsor J-1 status (DS-2019 Form).

The SEVIS official may be able to certify your supporting documents when applying for an ITIN prior to filing your tax return.

### Where to apply for an ITIN

- By mail

Mail Form W-7, your tax return (if applying along with your federal tax return) and the supporting documentation described earlier, to:

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

If you use a private delivery service, submit your ITIN package to:

Internal Revenue Service  
ITIN Operation  
Mail Stop 6090-AUSC  
3651 S. Interregional, Hwy 35

Austin, TX 78741-0000

The private delivery service can tell you how to get written proof of the mailing date.

- In person

You can apply for your ITIN by visiting designated IRS Taxpayer Assistance Centers (TACs). They can verify original documentation and certified copies of the documentation from the issuing agency for primary and secondary applicants and their dependents.

For dependents, TACs can verify passports, national identification cards, and birth certificates. These documents will be returned to you immediately.

Service at TACs is by appointment only. Appointments can be scheduled by calling 844-545-5640. For a list of designated TACs that offer ITIN document authentication service go to <https://www.irs.gov/help/irs-taxpayer-assistance-centers-providing-in-person-itin-document-review>

- Through an acceptance agent

You can also apply through one of the two types of acceptance agents authorized by the IRS.

1. Acceptance Agent (AA)
2. Certified Acceptance Agent (CAA)

AAs and CAAs are available both domestically and abroad.

An Acceptance Agent can help you complete and file Form W-7. To get a list of agents visit <https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>

A Certified Acceptance Agent can verify 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 verify passports and birth certificates. The CAA will return the documentation immediately after reviewing its authenticity.

### **How long does it take to get an ITIN number?**

During peak tax season (15 January – 30 April) ITIN processing times can take a few months. Therefore, it is highly recommended that you get your ITIN application in as early as possible to ensure you have your ITIN to file your tax return by the 15th of April deadline.

In off-peak times the processing time for an ITIN is generally within seven weeks, provided you qualify for an ITIN and your application is complete, however, it can take longer depending on IRS workload.