

University of Tennessee
Individual Taxpayer Identification Numbers (ITIN)

WHAT IS AN ITIN?

An ITIN is a new tax processing number that became available on 7/1/96, for certain nonresident and resident aliens, their spouses and dependents. The ITIN is only available to individuals who cannot get a social security number.

WHAT IS THE ITIN USED FOR?

It is used only for processing US federal income tax returns. The issuance of an ITIN does not affect an individual's immigration status or authorization to work in the US.

WHO NEEDS AN ITIN?

Individuals who must file a US tax return or are listed on a tax return as a spouse or a dependent, and who do not have and cannot obtain a valid social security number must apply for an ITIN. As of January 1, 1997, the IRS will no longer accept "applied for", "NRA", or blanks instead of an identification number. Each person listed on the return must have a valid number, either an SSN or an ITIN. If a return requesting a refund is filed without an SSN or ITIN for the primary filer or spouse, the refund will be delayed until they obtain the identification number. If a dependent SSN/ITIN is missing, the exemption will be denied and the refunds will be adjusted accordingly. Taxpayers who have previously been assigned an IRS temporary identification number (900-number) must now apply for an ITIN. If the individual is eligible for an SSN, he or she should get one.

WHO ARE THE MOST LIKELY CANDIDATES FOR AN ITIN?

A resident or nonresident alien who does not have and cannot get an SSN and who is: required to file a US tax return; claimed as a dependent of a US person on his or her US tax return; the spouse of a US person who elects to file a joint US tax return; claimed as an exemption by a spouse on a US tax return; or is filing a US tax return only to claim a refund.

HOW DOES ONE APPLY FOR AN ITIN?

To obtain an ITIN, the taxpayer must complete IRS Form W-7, Application for IRS Individual Taxpayer Identification Number. The taxpayer may complete and sign a Form W-7 for a minor dependent, but other dependents and spouses must complete and sign their own Forms W-7. The Form W-7 is an information form and requires documentation substantiating foreign/alien status and true identity of the individual. The original documentation, along with the Form W-7, can either be mailed to the Philadelphia Service Center (PSC) or presented at IRS walk-in offices.

HOW CAN ONE OBTAIN A FORM W-7?

Call 1-800-TAX-FORM. You may use a personal computer to download the Form W-7 from the IRS bulletin board, accessible at modem number 703-321-8020 or by visiting IRS's Web site at <http://www.irs.ustreas.gov> or visiting the nearest IRS office.