

# How to Get a Tax ID Number (ITIN)

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LEGAL SERVICES  
OF NORTHERN VIRGINIA

*Opening Doors to Justice*

# WHAT IS AN ITIN?

- Tax Processing Number issued by the IRS to ensure people, including undocumented immigrants, pay taxes.
- For people who are not eligible for Social Security #
- Allows for compliance with Tax Laws
- 9-digit number; always begins with number 9.

# Who Needs to get ITIN?

- People without lawful status in US
- Non-resident foreign national who does business in US
- Non-resident foreign national student, professor, or researcher filing U.S. tax return
- Dependent or spouse of a U.S. citizen or lawful permanent resident
- Dependent or spouse of a foreign national on a temporary VISA

# Things ITINs DO NOT DO

- An ITIN does NOT provide legal immigration status and cannot be used to prove lawful status in the United States.
- An ITIN does not provide work authorization and cannot be used to prove work authorization on an I-9 form.

# WHY Get an ITIN?

- 2021 CHILD TAX CREDIT – if child has social security number:
  - \$3600 for children under 6
  - \$3000 for children 7 – 17
  - Must file tax return!
- If you become eligible for Social Security by becoming a citizen or legal permanent resident, earnings reported on Tax Returns with an ITIN can be counted towards Social Security retirement or disability benefits.

## Other benefits of ITIN

- Can open interest-bearing bank accounts
- Can get a driver's license in some states (including VA)
- Can show proof of residency. (Best to file a tax return to show proof of how long you've been in the United States.)

# ITINS for Spouses and Dependents

- Spouses and dependents are not eligible for an ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit or they file their own tax return.
- Individual must be listed on an attached tax return claiming the allowable benefit.
- NOTE: Tax law got rid of exemptions for all dependents for 2018-2025 so there is less incentive to get ITIN for dependent.

# ITIN RENEWAL

- ITIN only needs to be renewed if it will be included on a U.S. federal tax return AND it has EXPIRED.



# ITIN and Immigration Enforcement

- **THE ITIN IS NOT AN IMMIGRATION ENFORCEMENT TOOL.**
- **IRS IS NOT ALLOWED TO RELEASE TAXPAYER INFORMATION TO OTHER GOVERNMENT AGENCIES**
- **IRS WILL NOT REPORT YOU TO ANY OTHER GOVERNMENT AGENCY.**

# HOW DO I GET AN ITIN?

- Complete FORM W-7 Application for IRS Individual Taxpayer Number (one-page form)
- Submit to IRS **with a completed tax return** and documents verifying ID. (Tax return not required in RARE circumstances.)
- IRS will send you ITIN through the mail.
- Must submit **ORIGINAL** documents; documents will be returned within 60 days of receipt and processing of Form W-7.

# SUPPORTING DOCUMENTS

- Must be CURRENT and contain an expiration date.
- IRS will accept documents issued within 12 of months of application if no expiration date is available.
- Must show NAME and PHOTOGRAPH
- Must support claim of Foreign Status
- Must be ORIGINAL documents or a **copy certified by issuing agency.**



# ACCEPTABLE DOCUMENTS

- Passport\*
- National identification card (must show photo, name, current address, date of birth, expiration date).
- U.S. Driver's License
- Civil birth certificate (required for dependents under 18 years of age)
- Foreign driver's license

## ACCEPTABLE DOCUMENTS (CON'T)

- U.S. State Identification Card
- Foreign Voter's Registration Card
- U.S. Military Identification Card
- Foreign Military Identification Card
- Visa
- U.S. Citizenship and Immigration Services (USCIS photo identification)



# PASSPORTS

- A passport is the only document that proves BOTH identity and foreign status.
- For dependents, passport must have a DATE OF ENTRY to be a stand-alone documents unless the dependent is from Canada or Mexico, or a dependent of U.S. Military personnel stationed overseas.
- Otherwise, combination of two or more documents must be submitted.

# Dependents without proof entry date on passport

- Must also submit --
- If under 6 years old: U.S. medical record, U.S. school record, or U.S. state identification card listing name and address, or a U.S. Visa.
- If 6-18 years old: U.S. school record, U.S. state ID card or driver's license listing name and address, or U.S. Visa.
- 18+ Same as 6-18; OR rental statement from U.S. property, utility bill from U.S., or U.S. bank statement.

# Acceptable Documents – Dependents Only

## MEDICAL RECORDS

- Medical Records (under 6 years old) –
  - Immunization record that documents patients name and chronological dates of patient's medical history and care.
  - Must contain child's name, date of birth and verifiable address.
  - Must include name, address, and phone number of place where treatment was last administered (on letterhead).
  - Must be dated within 12 months of W-7 application.
  - If no date of entry into U.S. on passport, must be from U.S. facility unless dependent of U.S. military personnel stationed overseas OR from Canada or Mexico.





# Acceptable Documents – Dependents Only

## SCHOOL RECORDS

- School term must have ended no more than 12 months from date of W-7.
- Must consist of official report card or transcript issued by the school.
- Must be signed by school official.
- Must be dated and contain student's name, coursework with grades (unless under age 6), and school's name and address.
- If passport has no dated of entry, school record must be from U.S. facility (unless dependent of military personnel serving overseas.)



# ORIGINAL ITIN (W-7) APPLICATION

- CAN BE IN ENGLISH OR SPANISH.
- If you want communications in Spanish, use W-7(SP)
- Attach W-7 to your ORIGINAL tax return.
- Include separate W-7 for each ITIN applied for on return.
- Leave SSS/Tax ID space BLANK.
- Attach required original documents.
- FILE BY DUE DATE FOR RETURN (APRIL 18, 2022)



# ITIN RENEWAL

- Only necessary if your ITIN has expired.
- Completed W-7(s) for all ITINs needed on return.
- Completed original tax return
- Original Documents

# WHERE to Apply

- By Mail:

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

CERTIFIED MAIL RECOMMENDED



# Where to Apply

- Private Delivery Service

Internal Revenue Service

ITIN Operation

Mail Stop 6090-AUSC

3651 S. INTERREGIONAL, HWY 35

Austin, TX 78741



# IN PERSON

- Designated IRS Taxpayer Assistance Centers (TACs)\*-will verify documentation and return original documents to you IMMEDIATELY.
- Call 844-545-5640 for APPOINTMENT
- In Virginia: Hampton, Lynchburg, Norfolk, Richmond, Roanoke, Staunton, Vienna
- In Maryland: Annapolis, Baltimore, Landover, Rockville, Salisbury
- District of Columbia



# Taxpayer Assistance Center Locations

Internal Revenue Service

77 K Street NE

Washington, DC 20002

Internal Revenue Service

8401 Corporate Dr.

Landover, MD 20785

Internal Revenue Service

7980 Quantum Drive, 1<sup>st</sup> Floor

Vienna, VA 22182

Internal Revenue Service

6010 Executive Blvd Ste 100, Rm 103

Rockville, MD 20852



# FREE TAX PREPARATION

- AARP TAX-AIDE
- Where: Hybla Valley Community Center
  - 7950 Audubon Avenue, Alexandria, VA
- When: Mondays 10:00 am – 2:00 pm
- February 28, 2022 – April 18, 2022

\*\*\*SAFE \*\*\* SECURE\*\*\*CERTIFIED PREPARERS\*\*\*





# CONTACT INFORMATION

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**General LSNV Intake: (703) 778-6800**



