

What is an Individual Taxpayer Identification Number (ITIN)

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. It allows people who do not have, and [are not eligible](#) to obtain, a Social Security number (SSN) from the [Social Security Administration \(SSA\)](#) to file U.S. taxes. If you have ever been issued a SSN, are eligible for a SSN, or have an application pending for a SSN, do not apply for an ITIN.

Some people need to get ITINs because they are required to file federal tax returns; others are not required to file tax returns but will do so in order to claim the stimulus payments or child tax credits that their dependent children qualify for. If you have an ITIN that wasn't included on a U.S. federal tax return at least once for tax years 2018, 2019, and 2020, your ITIN expired on December 31, 2021 and needs to be renewed.

When should I apply?

In most cases, a W-7 form for a new ITIN must be submitted along with a completed U.S. federal income tax return. You cannot file your tax return electronically when applying for an ITIN, but must file a paper return.

You can apply for an ITIN any time during the year when you have a completed return. If your income is high enough that [you are required to file a U.S. federal tax return](#), you should file by the due date (generally April 18 in 2022). If the tax return you attach to Form W-7 is filed after the return's due date, you may owe interest and/or penalties. If you are not required to file a tax return, and are doing so only to claim the Child Tax Credit or other payments, there is no penalty for late filing.

How long does it take to get an ITIN?

You will receive a letter from the IRS assigning your tax identification number usually within seven weeks if you qualify for an ITIN and your application is complete. Due to the ongoing pandemic, there might be delays in receiving your ITIN. As of late February 2022, the IRS is processing Form W-7s that were received in mid to late November 2021

Other than responding to any requests for information promptly, there is no action the taxpayer should take. They should not file a second Form W-7 or tax return or contact the IRS about the status of their Form W7 or their return.

What do I need to apply for an ITIN?

The form used to apply for an ITIN is the W-7: <https://www.irs.gov/pub/irs-pdf/fw7.pdf>

Instructions from the IRS to complete the W-7 form can be found here:

<https://www.irs.gov/instructions/iw7>

You must include original documentation or certified copies from the issuing agency to prove identity and foreign status. (A notary cannot make certified copies for you.)

Documents that Prove both Identity <i>and</i> foreign status	Documents that prove Identity	Documents that prove identity <i>or</i> foreign status (not both)
Passport	U.S. driver's license Foreign driver's license U.S. state identification card U.S. military identification card	U.S. Citizenship and Immigration Services (USCIS) photo identification Visa issued by the U.S Department of State Foreign military identification card National identification card (must show photo, name, current address, date of birth, and expiration date) Foreign voter's registration card Civil birth certificate (required for dependents under 18 years of age) Medical records (dependents only - under 6) School records (dependents only - under 14, under 18 if a student)

In the case of dependents, applicants will be required to submit additional documentation (along with the passport) like:

- If under 6 years of age: A U.S. medical record, U.S. school record, or U.S. state identification card that lists the applicant's name and U.S. address, or a U.S. visa.
- If at least 6 years of age but under 18 years of age: A U.S. school record, U.S. state identification card, or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.
- If 18 years of age or older: A U.S. school record, rental statement from a U.S. property, utility bill for a U.S. property, or a U.S. bank statement, U.S. state identification card or driver's license that lists the applicant's name and U.S. address, or a U.S. visa.

Where to apply?

Option 1

Mail your W-7, tax return, proof of identity, and foreign status documents to:

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

You will only file a tax return to the address above once—when you file Form W-7 to get an ITIN. In subsequent years, when you have an ITIN, you will file your tax return as directed in the form instructions, and you will not need to renew your ITIN every year. Note that the IRS is currently experiencing delays in issuing ITINs, and it is taking longer than usual to process applications. If you will need your original documents for any purpose within 14 weeks of submitting your ITIN application, you may wish to wish to pursue Options 2 or 3 below.

You may also choose to submit certified copies of documents from the issuing agency instead of original documents. Original documents you submit will be returned to you at the mailing address shown on your Form W-7. You don't need to provide a return envelope. Applicants are permitted to include a prepaid Express Mail or courier envelope for faster return delivery of their documents. The IRS will then return the documents in the envelope provided by the applicant.

If your original documents aren't returned within 14 weeks, you can call the IRS (in English or Spanish) at [800-908-9982](tel:800-908-9982) (U.S. only) or for international, call [267-941-1000](tel:267-941-1000) (this is not a toll-free number).

Option 2

Apply for an ITIN in-person using the services of IRS-authorized [Certifying Acceptance Agent](#) (CAA). This will prevent you from having to mail your proof of identity and foreign status documents. CAAs may be nonprofits or for-profit tax preparation companies. Note: While the IRS does not charge a fee for applying for an ITIN, CAAs may charge—you should ask up front about any fees. You can find information about a CAA near you by following this link à <https://www.irs.gov/individuals/international-taxpayers/acceptance-agent-program>

Option 3

Make an appointment at a designated IRS Taxpayer Assistance Center (TAC). This will also prevent you from having to mail your proof of identity and foreign status document. Not all TACs offer in-person document review. You can find information about a TAC near you where they offer in-person document review by following this link à <https://www.irs.gov/help/tac-locations-where-in-person-document-verification-is-provided>

After processing, the IRS will issue your ITIN through the mail.

Who can I call for help?

You can call the IRS toll-free (in English and Spanish) at [800-829-1040](tel:800-829-1040) if you are in the United States or [267-941-1000](tel:267-941-1000) (not a toll-free number) if you are outside the United States. For all other languages, call 833-553-9895. This service allows you to check the status of your application seven weeks after submitting Form W-7 and your tax return.