



2011 Individual Taxpayer Identification Number (ITIN) Applications



What is an Individual Taxpayer Identification Number (ITIN)?

The ITIN is a nine-digit number starting with 9 that is used by individuals who do not have a Social Security Number to file an income tax return. It is an identification number for income tax purposes, and for those purposes only.

-The ITIN will not authorize you to work in the U.S., it will not change your immigration status, it will not make you eligible for Social Security benefits and it will not make you eligible for the Earned Income Tax Credit.

-ITINs were formerly printed on cards, but the new ITINs, starting in December, 2004, mailed to the applicant in a letter, so that they cannot be mistaken for an identification card.

Who needs an ITIN?

If you are required to file a federal income tax return because of significant income during the tax year or if you want to file a federal income tax return to claim a refund, you must have either a SSN or an ITIN.

You can only apply for an ITIN if you do not have a Social Security Number (SSN).

Your spouse and dependents must also have either a SSN or an ITIN.

How do I get an ITIN?

To apply for an ITIN, you file IRS Form W-7, *Application for IRS Individual Taxpayer Identification Number*.

You can get this form from your local IRS taxpayer assistance center (a walk-in office), by calling the IRS at 1-800-829-3676 or by downloading it off of the IRS website at www.irs.gov. The form and its instructions are available in English and Spanish.

The form and its requirements were changed in 2010. If you need an ITIN, you must use the newest W-7 form, which was revised in January 2010. If you have an ITIN, you do not need to file anything new to replace it or renew it.

You can file IRS Form W-7 with your local IRS taxpayer assistance center or you can also mail your W-7 application

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

You can also apply for an ITIN through an acceptance agent authorized by the IRS. To find a list of agents, go to the IRS website at www.irs.gov. The VITA sites (see below) are not acceptance agents.

What are the requirements for getting an ITIN?

The IRS requires that new ITIN applications be filed with proof of federal income tax purpose.

-In most cases, you must submit your income tax return with your ITIN application. You will leave your income tax return blank where it asks for a SSN or ITIN. The IRS will then file your income tax return after the ITIN is granted.

-Take care to mail the Form W-7 with your federal income tax return to the address for the Austin Service Center listed above and not the address in the instructions for your tax return.

Form W-7 (the ITIN application) requires you to submit picture identification and proof of foreign status.

The Instructions for Form W-7 describe the types of documentation that are allowed. In the case of a spouse or dependent requesting an ITIN, the documentation is required of the person requesting the ITIN, not the person filing the income tax return.

You must file your Form W-7 on paper.

There is no way to electronically file Form W-7. If you are filing your income tax return with your Form W-7, you will not be able to electronically file your income tax return. You will file it in paper form with the Form W-7.

How long does it take to get an ITIN?

After you file your W-7, it takes at least four weeks to get your ITIN number. You will receive your ITIN in a letter.

-If you do not receive your ITIN or receive a letter from the IRS about your ITIN application within 6 weeks, you may call the IRS to find out the status of your application by calling 1-800-829-1040.

-Because your Form W-7 and your income tax returns are all filed on paper, it will take several weeks for you to get any refund that you are due.

Can I apply for an ITIN for somebody else?

There may be circumstances where you need for somebody else listed on your tax return, like your spouse or a dependent, to get an ITIN. You can complete the Form W-7 ITIN application for that person, but usually they will need to sign it.

-If the ITIN applicant is a minor under 14 years of age, a parent or court-appointed guardian should sign for him or her.

-If the ITIN applicant is 14 years of age or over, the applicant may appoint an authorized agent to sign. The authorized agent must attach Form 2848, Power of Attorney and Declaration of Representative. Form 2848 is not available in Spanish.

The ITIN application of your spouse or dependent will have to be filed with the IRS at the Austin Service Center with your income tax return attached to it. Therefore, you will have to file a paper return.

What do I do if there are several ITIN applications involved in filing my income tax return?

If you are applying for more than one ITIN for the same return (such as for a spouse or dependent), attach all Forms W-7 (ITIN applications) to the same tax return. You will have to collect all the Forms W-7 and send them together, along with your tax return, to the Austin Service Center.

Will using an ITIN get me in trouble with immigration (CIS)?

Citizenship and Immigration Service (CIS), formerly known as the Immigration and Naturalization Service (INS), cannot generally request the names of taxpayers using an ITIN. The IRS will **not** report you to law enforcement or CIS if you apply for or use an ITIN. The IRS will **not** report you to law enforcement or CIS if you use an ITIN that does not match the SSN on your W-2 form(s) attached to your tax return.

What do I do if the information on my W-2 form does not match my ITIN?

It may be that you or your spouse is working under another person's identity and Social Security Number. The proper way to file a tax return in this situation is to file a tax return under your real identity using an ITIN that belongs to you and to attach the W-2 showing your earnings, even though the identity information on the W-2 will not match your name or ITIN. You should not alter the W-2 in any way.

-If you don't have an ITIN, the proper thing to do is to apply for an ITIN and submit your income tax return, with the W-2, with your application for an ITIN. Either way, you will have to file a paper return because your ITIN will not match your W-2.

-If you were to file in an income tax return using another person's identity and Social Security number, you could become liable for tax on other income earned by another person working under that identity and Social Security number. Also, any refund that you claim might be intercepted or offset for debts belonging to another person using that identity and Social Security number.

-If you have used another person's identity and Social Security Number to work and you do not file an income tax return, another person using that identity and Social Security number (maybe even the person to whom that identity belongs) might be held liable for tax on your income. It could take a long time for that person to show the IRS that they did not earn the money that you earned. You make that person's life simpler if you file a tax return on the money you earned by using an ITIN.

Where can I go for free assistance in filing my individual income tax return if I must also apply for an ITIN?

VITA Sites: During the tax season, the IRS sets up VITA sites within the community. VITA stands for Volunteer Income Tax Assistance. These sites are set up in a variety of places at a variety of times. They provide free tax preparation, including free e-file, to people who meet their income eligibility requirements. Many VITA sites have translation services.

The VITA sites can assist you in completing your income tax return, but not your Form W-7 ITIN application. If you do not have an SSN or ITIN, you would have to take a completed Form W-7 with you to the VITA site. The VITA site would help you prepare your return, which is necessary for you to submit along with your Form W-7, but would not file the return or the Form W-7 for you.

Information about the VITA sites is available during the tax season from the IRS and also from Legal Aid of Nebraska. One of the easiest places to look is on the Legal Aid of Nebraska website at www.legalaidofnebraska.com.

Taxpayer Assistance Centers: During the tax season and also after the tax season has come and gone, you can get free tax assistance through the Taxpayer Assistance Center at your local IRS office. The Taxpayer Assistance Center can assist you in preparing Form W-7 to apply for an ITIN. If you get assistance from your local IRS office in completing a Form W-7 Application for ITIN, that office cannot also prepare your income tax return. However, they can submit an income tax return that has already been prepared along with your Form W-7.

Free information: You may also choose to prepare your tax return yourself. If you have questions as you prepare your return, you can call the IRS Individual Tax Help Line at 1-800-829-1040 or visit the IRS website at www.irs.gov. Spanish-speaking taxpayers can receive assistance by calling the Individual Tax Help Line number and also on the IRS website. Several IRS forms and publications are available in Spanish.

What if the IRS sends me a notice that there is a problem with my ITIN application?

You have rights as a taxpayer that the IRS must protect. One of these rights is to receive written notices from the IRS of problems with your tax return and other forms that you file. You should read all notices from the IRS very carefully, paying close attention to any deadlines to respond. The IRS provides many opportunities for you to submit additional information, appeal, mediate, negotiate and go to court over problems with your tax return. It is your responsibility to respond to notices from the IRS to further assert your rights.

Where can I get help with problems that I have with the IRS?

If you have an ongoing issue with the IRS that has not been resolved through normal processes, or you have suffered, or are about to suffer a significant hardship because of the way tax laws are being carried out (tax liens, levies, property seizures, etc.) you may seek help from the **IRS Taxpayer Advocate Service** by calling toll-free 1-877-777-4778 or by calling the **Local Taxpayer Advocate office** at 402-233-7272.

Individuals with questions about federal individual income tax matters can complete an application for assistance from **Legal Aid of Nebraska** by calling the AccessLine at 1-877-250-2016. Applications of eligible individuals will be forwarded to the Low-Income Tax Clinic so the individual can speak with an attorney. The Low-Income Tax Clinic assists individuals with questions about income tax return preparation, IRS audits, collection actions by the IRS and their taxpayer rights and responsibilities generally.

This worksheet was prepared by the Low-Income Tax Clinic of Legal Aid of Nebraska on 1/2/12. Call (402)348-1069 or 1-877-250-2016 for more copies or go to the website at www.legalaidofnebraska.com. For legal assistance with an income tax or other civil legal matter, call the AccessLine for Legal Aid of Nebraska at 1-877-250-2016.