

## Individual Taxpayer Identification Number (ITIN) General Information

### What is an ITIN?

An ITIN (Individual Taxpayer Identification Number) is a tax processing number, issued by the Internal Revenue Service (IRS) for certain resident and nonresident aliens, their spouses, and their dependents. ITINs are only available to individuals who are required to have a taxpayer identification number for tax purposes, but who do not have, and are **not eligible** to obtain a Social Security number (SSN). ITINs are issued regardless of immigration status because both resident and nonresident aliens may have US federal tax filing and payment responsibilities under the Internal Revenue Code. An ITIN does not provide work authorization.

### Eligibility for SSN

Generally, only citizens and noncitizens authorized to work in the United States by the Department of Homeland Security (DHS) can get a Social Security number.

When an ITIN applicant is legally eligible to receive a SSN, the ITIN application **must** also contain an official letter from the Social Security Administration providing proof that the applicant applied for a SSN, but that their request was denied. If you do not attach this letter to your application, your application will be rejected. In some cases, a letter from a University's Designated School Official, Responsible Officer, or Authorized Official may be included instead.

### Tax Payer

For tax purposes, an alien is an individual who is not a U.S. citizen and can be classified as either nonresident or resident aliens. Resident aliens are taxed on their worldwide income in the same way that U.S. citizens are. Nonresident aliens are taxed only on their income from sources within the U.S. and/or income effectively connected with a U.S. trade or business. Examples of individuals needing an ITIN include:

- A nonresident alien individual not eligible for an SSN who is required to file a U.S. tax return or who is filing a U.S. tax return only to claim a refund.
- A nonresident alien not eligible for an SSN who elects to file a joint U.S. tax return with a spouse who is a U.S. citizen or resident alien.
- An individual classified as a U.S. resident alien based on the substantial presence test who files a U.S. tax return, but is not eligible for an SSN.
- A nonresident alien eligible to obtain the benefit of reduced withholding under an income tax treaty.
- A nonresident alien researcher, professor, or student who is required to file a U.S. tax return, but who is not eligible for an SSN or who is claiming an exception to the tax return filing requirement.

### Dependents/Spouse

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A dependent or spouse of a nonresident alien holding a U.S. visa, who is unable, or not eligible, to get a Social Security Number and who has entered the United States with a nonresident alien who holds a U.S. visa can apply for an ITIN. An ITIN for a spouse/dependent can be obtained to claim an exemption on a U.S. tax return. However, a copy of your visa must be attached to the ITIN application (Form W-7). For dependents, **original documents**, proving identity and foreign status, **must** be sent with the application instead of copies, even if they are submitted through a Certifying Acceptance Agent.

### **Application Submission**

The application for an ITIN **must** be submitted with a tax return, unless you qualify for one of the exceptions (e.g. ITIN is needed for third party withholding purposes).

Your ITIN application and a paper copy of your tax return will be sent to the ITIN Operations office in Austin, Texas for processing.

### **Services of a Certified Acceptance Agent**

A Certifying Acceptance Agent (CAA) is not an agent of the IRS. The CAA does not have any special means by which they can expedite an ITIN application.

A CAA facilitates the application process by reviewing the required documents and forwarding the completed Form W-7 with a copy of documents for taxpayers. CAAs complete a Certificate of Accuracy, a form that substantiates the ITIN applicant's claim of identity and foreign status, describes the documentation on which it is relying, and verifies the authenticity, accuracy and completeness of the supporting documentation. Once an ITIN is issued, the CAA will receive the applicant's number directly from the IRS. A Certifying Acceptance Agent cannot provide a Certificate of Accuracy to taxpayers for the taxpayers to use and submit the ITIN application on their own. When a Certificate of Accuracy is completed, the CAA must submit the ITIN application on the taxpayer's behalf.

### **Appointments/Cost**

The IRS does not charge a fee to process an ITIN application. However, we do charge for our services as Certifying Acceptance Agents, in helping you to prepare your application and verifying your documents.

CAA services are provided **by appointment only**. Call 888-447-7470 to make an appointment and/or inquire about our related fees.

### **Student and Exchange Visitor Program (SEVP)**

Are you a nonresident alien student or exchange visitor classified under F, M or J status? If so, check to see if your institution is an SEVP approved institution. There is a streamlined process for SEVP approved institutions and they can certify your documents for you and provide a certification letter.

### **Other Important Points**

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- An ITIN cannot be used to claim the earned income tax credit.
- The possession of an ITIN does not change the applicant's immigration status or entitle the applicant to legal employment in the United States.
- The ITIN does not take the place of a Social Security Number or qualify the applicant for Social Security benefits.
- If an ITIN holder becomes eligible for a Social Security Number at a later date, the ITIN can no longer be used and the applicant must apply for a Social Security Number from the Social Security Administration.
- The IRS will NOT issue an ITIN for the sole purpose of applying for an EIN (Employer Identification Number).
- You can only e-file a tax return using an ITIN in the calendar year following the year in which you receive it. So if you apply for and receive an ITIN this year, you may not e-file a tax return using that ITIN until next year. In the year of application, a paper copy of tax returns must be filed.
- The average time to receive an ITIN after submitting an application is six weeks. However, if applications are sent from abroad or during peak processing times (January – April), it may take 8 – 10 weeks to process.
- ITINs will expire if not used on a federal income tax return for five consecutive years, although the IRS will not begin deactivating ITINs until 2016.

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