



The Facts About the Individual Taxpayer Identification Number (ITIN)

The Individual Taxpayer Identification Number (ITIN) is a tax-processing number issued by the Internal Revenue Service (IRS) to ensure that people—including undocumented immigrants—pay taxes even if they do not have a Social Security number (SSN) and regardless of their immigration status.¹

ITINs allow the IRS to bring in billions of dollars the federal government otherwise would have no way of collecting. This fact sheet explains what ITINs are, who has them, and the purposes for which they are used.

What is an ITIN?

- **The ITIN was created for tax purposes.** The ITIN was created by the IRS in July 1996 to allow foreign nationals and other individuals who are not eligible for a SSN to comply with U.S. tax laws.²
- **ITINs are not SSNs.** The ITIN is a nine-digit number that always begins with the number 9 and has a range of numbers from 50 to 65, 70 to 88, 90 to 92, and 94 to 99 for the fourth and fifth digits. The ITIN is formatted like a SSN: 9XX-7X-XXXX.³
- **Many immigrants have ITINs.** People who do not have a lawful status in the United States may obtain an ITIN. But other people who are lawfully present in the country and must pay taxes, but who **may not** be eligible for a SSN, may also obtain an ITIN, including:
 - A non-resident foreign national who is engaged in trade or business in the United States, or who has U.S. income, but who lives in another country.
 - A non-resident foreign national student, professor, or researcher filing a U.S. tax return.
 - A dependent or spouse of a U.S. citizen or lawful permanent resident.
 - A dependent or spouse of a foreign national on a temporary visa.⁴

ITINs do NOT provide legal status or work authorization.

- **An ITIN does not provide legal immigration status** and cannot be used to prove legal presence in the United States.⁵
- **An ITIN does not provide work authorization** and cannot be used to prove work authorization on an I-9 form.⁶

ITIN holders pay taxes.

- **ITINs let more people pay into the system**, which builds the tax base. According to the IRS, in 2015, “4.4 million ITIN filers paid over \$5.5 billion in payroll and Medicare taxes and \$23.6 billion in total taxes.”⁷
- **ITIN holders are not eligible for all of the tax benefits and public benefits that U.S. citizens and other taxpayers can receive.** For example, an ITIN holder is **not** eligible for Social Security benefits or the Earned Income Tax Credit (EITC).⁸ However, if that person becomes eligible for Social Security in the future (for example, by becoming a lawful permanent resident), the earnings reported with an ITIN may be counted toward the amount he or she is eligible to receive.⁹
- **Some ITIN holders are eligible for the Child Tax Credit (CTC).** According to federal legislation passed in March 2021, the CTC may be worth up to \$3,600 for each child under 6 and up to \$3,000 for each child age 6 to 17, depending upon the applicant’s income.¹⁰ Because ITIN holders are eligible for the CTC, the IRS estimated in 2014 that up to 4 million U.S.-citizen children of ITIN holders benefit from the tax credit.¹¹ If a child does not have a SSN, he or she is not eligible for the tax credit.¹²

What other purposes can an ITIN serve?

- **Opening an interest-bearing bank account.** Individuals who do not have a SSN but do have an ITIN may be able to open interest-bearing accounts.¹³
- **Securing a driver’s license.** Some states have allowed the ITIN to be used instead of a SSN in order to receive a driver’s license, driver’s permit, or state identification card.¹⁴
- **Providing proof of residency.** At some point in the future, an immigrant may need to prove how long he or she has been in the United States and having a tax return filed using an ITIN is one way to show that.¹⁵

Is the ITIN a way for the government to track undocumented immigrants?

- **The ITIN is not an immigration-enforcement tool.** The application process is designed to facilitate tax payment, and the fact that the IRS does not share applicants’ private information with immigration enforcement agencies is key to tax compliance.¹⁶
- **Taxpayer privacy is an important cornerstone of the U.S. tax system.** Because applicants provide the IRS with a great amount of personal information, privacy is critical to the success of the program. Section 6103 of the Internal Revenue Code states that the IRS is not authorized to release taxpayer information to other government agencies except for providing information to the Treasury Department for investigations that pertain to tax administration, or under a court order related to a non-tax criminal investigation. Expanding information-sharing beyond this would require a new law—an issue that arises often during legislative debates.¹⁷

How does one apply for an ITIN?

- Applicants must fill out a W-7 application form and submit it to the IRS along with a completed tax return. Individuals do not need to apply in person.¹⁸ When the application is approved, ITINs are sent to applicants through the mail.
- Applicants are required to submit original documents verifying identity and “foreign status.” The IRS has issued a list of 13 documents that will be accepted for this purpose. Those documents will be returned to the applicant within 60 days of receipt and processing of the W-7 form.¹⁹
- There are IRS Acceptance Agents and Taxpayer Assistance Centers available to help persons apply.²⁰

In 2015, Congress enacted legislation to clarify the 2012 guidance from the IRS stating that all ITINs issued after December 31, 2012, will have to be revalidated every five years. Additionally, if a person obtains an ITIN but does not use it for three consecutive years, it will expire and will need to be revalidated.²¹

Endnotes

1. Internal Revenue Service, "Individual Taxpayer Identification Number," last modified September 10, 2021, <https://www.irs.gov/individuals/individual-taxpayer-identification-number>; United States General Accounting Office, "Internal Revenue Service: Individual Taxpayer Identification Numbers Can Be Improperly Obtained and Used," March 10, 2004, 4, <https://www.gao.gov/assets/gao-04-529t.pdf>.
2. United States General Accounting Office, "Internal Revenue Service: Individual Taxpayer Identification Numbers Can Be Improperly Obtained and Used," March 10, 2004, 4, <https://www.gao.gov/assets/gao-04-529t.pdf>.
3. Internal Revenue Service, "Understanding Your IRS Individual Taxpayer Identification Number," 2021, 5, <https://www.irs.gov/pub/irs-pdf/p1915.pdf>.
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5. Internal Revenue Service, "Immigration and Taxation," 2014, 5, <https://www.irs.gov/pub/irs-utl/20-Immigration%20and%20Taxation.pdf>.
6. Internal Revenue Service, "Individual Taxpayer Identification Number," last modified September 10, 2021, <https://www.irs.gov/individuals/individual-taxpayer-identification-number>.
7. National Taxpayer Advocate, *Annual Report to Congress, Volume 1*, Internal Revenue Service, 2015, 199, https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2020/08/ARC15_Volume1.pdf.
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9. Internal Revenue Service, "Additional ITIN Information," last updated March 17, 2021, <https://www.irs.gov/individuals/additional-itin-information>.
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12. Internal Revenue Service, "Child Tax Credit and Credit for Other Dependents," January 11, 2021, 2, <https://www.irs.gov/pub/irs-pdf/p972.pdf>.
13. National Immigration Law Center, "Individual Taxpayer Identification Number (ITIN): A Powerful Tool for Immigrant Taxpayers," last modified January 2017, <https://www.nilc.org/issues/taxes/itinfaq/>.
14. National Conference of State Legislatures, "States Offering Driver's Licenses to Immigrants," last updated August 9, 2021, <http://www.ncsl.org/research/immigration/states-offering-driver-s-licenses-to-immigrants.aspx>.
15. Immigrant Legal Resource Center, *Non-LPR Cancellation of Removal* (Washington, DC: June 2018), 12, https://www.ilrc.org/sites/default/files/resources/non_lpr_cancel_remov-20180606.pdf.
16. 26 U.S. Code § 6103.
17. Ibid.
18. Internal Revenue Service, "Instructions for Form W-7 (09/2019)," last modified October 8, 2020, <https://www.irs.gov/instructions/iw7>.
19. Ibid.
20. Internal Revenue Service, "New ITIN Acceptance Agent Program Changes," last updated December 3, 2020, <https://www.irs.gov/individuals/new-itin-acceptance-agent-program-changes>; Internal Revenue Service, "Individual Taxpayer Identification Number (ITIN) Authenticating Taxpayer Assistance Centers (TACs)," last updated July 2, 2021, <https://www.irs.gov/help/itin-authenticating-tacs-link>.
21. Internal Revenue Service, "Individual Taxpayer Identification Number," last modified September 10, 2021, <https://www.irs.gov/individuals/individual-taxpayer-identification-number>; Internal Revenue Service, "Instructions for Form W-7 (09/2019)," last modified October 8, 2020, <https://www.irs.gov/instructions/iw7>.