

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).¹

This fact sheet explains:

- What is an ITIN?
- Who has ITINs?
- What purposes can an ITIN serve?

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 an 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 nine 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 an SSN: 9XX-XX-XXXX.³
- **Many immigrants have ITINs.** People who do not have a lawful status in the United States may obtain an ITIN. Other people who are lawfully present in the country and must pay taxes, but who **may not** be eligible for an SSN, also may obtain an ITIN, including:
 - A foreign national legally residing in the United States who, based on number of days in the country, is filing a U.S. tax return.
 - A foreign national who is a student, professor, or researcher in the United States and is filing a U.S. tax return but does not qualify to receive an SSN.
 - 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 an individual with legal immigration status,** and it 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. This form is used by employers to verify identity and employment authorization.⁶

ITIN holders pay taxes.

- **ITINs enable people without SSNs to pay taxes and contribute to essential programs.** According to the IRS, in 2022, approximately 3.8 million tax returns included an ITIN with a total taxable income of approximately \$14.4 billion and total Social Security and Medicare taxes of \$6.5 billion.⁷
- **Despite paying taxes, ITIN holders are not eligible for all the tax and public benefits that U.S. citizens and other taxpayers can receive.** For example, an ITIN holder is not eligible to claim 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 they are eligible to receive.⁹
- **ITIN holders are eligible for dependent credits.** An ITIN holder may claim the Child Tax Credit (CTC) for a child who has an SSN valid for employment in the United States.¹⁰ This means that if a child does not have an SSN, the child does not qualify and cannot be claimed for the CTC. For the 2024 tax year, the CTC is worth up to \$2,000 for each child of which up to \$1,700 is refundable.¹¹ If an ITIN holder is not eligible for the CTC because their child doesn't have an SSN, they could claim the Credit for Other Dependents, which, in 2024, provides a \$500 non-refundable credit.¹² Importantly, ITIN holders' eligibility for these dependent credits were temporarily changed under the Tax Cuts and Jobs Act in 2018. As a result, after 2025, absent an act by Congress, they are set to revert to their pre-2018 criteria when children with ITINs could qualify for the CTC.¹³

What other purposes can an ITIN serve?

- **Opening an interest-bearing bank account.**¹⁴
- **Securing a driver's license.** Some states have allowed the ITIN to be used instead of an SSN to receive a driver's license, driver's permit, or state identification card.¹⁵
- **Providing proof of residency.** At some point in the future, an immigrant may need to prove how long they have been in the United States, and having a tax return filed using an ITIN is one way to show that.¹⁶

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

- **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 under certain circumstances. This includes limited uses like providing information to: the Treasury Department for investigations that pertain to tax administration, to certain federal officers or employees only when authorized by a federal court order in a non-tax criminal investigation, or to certain federal officers and employees who are personally and directly engaged in the preparation or investigation of a non-tax crime and the information will be used solely for those purposes.¹⁷
- **The ITIN was not created to be an immigration-enforcement tool.** The IRS states that ITINs are used for “federal tax purposes only” and the ITIN application process is designed to facilitate tax payments by requiring that an applicant file a federal tax return when requesting an ITIN.¹⁸ Federal law prohibits the IRS from sharing applicants’ private information for civil immigration enforcement, which is key to incentivizing tax compliance.¹⁹

However, on April 7, 2025, the Department of Homeland Security and Department of the Treasury, which oversees the IRS, entered into an agreement setting out terms by which the IRS will share tax filer information with Immigration and Customs Enforcement (ICE) to aide ICE investigations of non-tax criminal violations.²⁰ Under its terms, ICE provides the IRS with certain statutorily required information, including the name and address of a taxpayer.²¹ The IRS will then determine whether that address is the same as the last known address in their systems. If not, the IRS would respond “no match.” As of the date of publication, the agreement is limited to people ICE identifies as having a final order of removal. In other words, under the agreement, IRS will share information that helps ICE carry out deportations of people with final orders of removal.

Several groups sued the IRS questioning the legality of this information-sharing agreement.²² They argued that ICE’s goal was to enforce civil immigration law, not criminal law. However, the district court rejected a preliminary request to pause the implementation of the agreement while allowing the underlying proceeding to determine its legality continue.²³ The court found that the organizations were not likely to win because the terms of the agreement fell within one of the statutory exceptions to confidentiality of taxpayer information, specifically, one that allows the IRS to share information with other federal agencies who are investigating people for non-tax criminal offenses. This means the agreement is in effect while the underlying litigation continues.

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.²⁴
- Applicants are required to submit documents to the IRS verifying their identity and “foreign status.” The IRS has issued a list of 13 documents that will be accepted for this purpose.²⁵
- Applicants may apply by mail or private delivery service and do not need to appear in person. However, if they apply in this manner, they are required to send original documents (or certified copies of original documents) to the IRS and wait for the agency to return those documents.²⁶
- Applicants may apply through an Acceptance Agent (AA) who is authorized by the IRS to help the applicant complete and file the W-7. However, the AA also is required to send the applicant’s original documents (or certified copies of original documents) to the agency.²⁷
- Applicants may apply through a Certifying Acceptance Agent (CAA) who is authorized by the IRS to authenticate the applicant’s documents. Applicants who enlist the services of a CAA will be able to retain their original documents.²⁸
- Applicants may apply in person at a Taxpayer Assistance Center (TAC) which is staffed by individuals who also are authorized by the IRS to authenticate the applicant’s documents. Applicants who apply at a TAC also will be able to retain their original documents.²⁹
- When the IRS approves an application, the ITIN is sent to the applicant through the mail.

If a person obtains an ITIN but does not include it on a federal tax return for three consecutive years, it will expire and will need to be revalidated.³⁰

ENDNOTES

- 1 Internal Revenue Service, “Individual Taxpayer Identification Number,” last updated March 4, 2025, <https://www.irs.gov/individuals/individual-taxpayer-identification-number>.
- 2 United States General Accounting Office, “Internal Revenue Service: Individual Taxpayer Identification Numbers Can Be Improperly Obtained and Used, Statement of Michael Brostek, Director, Tax Issues,” March 10, 2004, 4-5, <https://www.gao.gov/assets/gao-04-529t.pdf>.
- 3 Internal Revenue Service, “Understanding Your IRS Individual Taxpayer Identification Number,” (Washington DC: revised December 2024), Publication 1915, 5, <https://www.irs.gov/pub/irs-pdf/p1915.pdf>.
- 4 Internal Revenue Service, “Individual Taxpayer Identification Number,” last updated March 4, 2025, <https://www.irs.gov/individuals/individual-taxpayer-identification-number>.
- 5 Ibid.
- 6 Internal Revenue Service, “Hiring Employees,” last updated March 14, 2025, <https://www.irs.gov/businesses/small-businesses-self-employed/hiring-employees>.
- 7 Internal Revenue Service, “National Taxpayer Advocate, Annual Report to Congress,” 2024, Volume 1, 91, <https://www.taxpayeradvocate.irs.gov/reports/2024-annual-report-to-congress/full-report>.
- 8 Internal Revenue Service, “Individual Taxpayer Identification Number,” last updated March 4, 2025, <https://www.irs.gov/individuals/individual-taxpayer-identification-number>.
- 9 Ibid.
- 10 Internal Revenue Service, “Child Tax Credit,” last updated January 21, 2025, <https://www.irs.gov/credits-deductions/individuals/child-tax-credit>.
- 11 Internal Revenue Service, “Refundable tax credits,” last updated January 21, 2025, <https://www.irs.gov/credits-deductions/individuals/refundable-tax-credits>.
- 12 Internal Revenue Service, “Parents: Check eligibility for the credit for other dependents,” last updated May 20, 2025, <https://www.irs.gov/newsroom/parents-check-eligibility-for-the-credit-for-other-dependents>.
- 13 See Congressional Research Service, “Noncitizen Eligibility for the Child Tax Credit: In Brief,” December 16, 2024, 5-6, <https://www.congress.gov/crs-product/R48312>.
- 14 National Immigration Law Center, “FAQ: Individual Taxpayer Identification Number (ITIN): A Powerful Tool for Immigration Taxpayers,” April 1, 2024, <https://www.nilc.org/resources/itinfaq/>.
- 15 National Conference of State Legislatures, “States Offering Driver’s Licenses to Immigrants,” last updated March 13, 2023, <https://www.ncsl.org/immigration/states-offering-drivers-licenses-to-immigrants>.
- 16 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.
- 17 See, e.g., 26 U.S.C. §§ 6103(h)(1), (i)(1)-(2), (5).
- 18 Internal Revenue Service, “Understanding Your IRS Individual Taxpayer Identification Number,” (Washington DC: revised December 2024), Publication 1915, 4, <https://www.irs.gov/pub/irs-pdf/p1915.pdf>.
- 19 See 26 U.S. Code § 6103(a), (i)(1)-(2).
- 20 See Economic Policy Institute, “ICE and IRS reach agreement to share taxpayer information of suspected undocumented immigrants,” April 11, 2025, <https://www.epi.org/policywatch/ice-and-irs-reach-agreement-to-share-taxpayer-information-of-suspected-undocumented-immigrants/>.
- 21 See *Centro de Trabajadores Unidos v. Bessent*, 1:25-cv-00677-DLF, Defendant’s Notice of Filing of MOU, Exhibit A at 3 (D.D.C. May 13, 2025), https://storage.courtlistener.com/recap/gov.uscourts.dcd.278147/gov.uscourts.dcd.278147.68.1_3.pdf.

ENDNOTES

22 See *Centro de Trabajadores Unidos v. Bessent*, 1:25-cv-00677-DLF (D.D.C March 7, 2025).

23 See *Centro de Trabajadores Unidos v. Bessent*, 1:25-cv-00677-DLF, Defendant's Notice of Filing of MOU, Exhibit A at 3 (D.D.C May 13, 2025), https://storage.courtlistener.com/recap/gov.uscourts.dcd.278147/gov.uscourts.dcd.278147.68.1_3.pdf.

24 Internal Revenue Service, "Instructions for Form W-7 (12/2024)," last updated December 18, 2024, <https://www.irs.gov/instructions/iw7>.

25 Ibid.

26 Ibid.

27 Ibid.

28 Ibid.

29 Ibid.

30 Internal Revenue Service, "Understanding Your IRS Individual Taxpayer Identification Number," (Washington DC: revised December 2024), Publication 1915, 4, <https://www.irs.gov/pub/irs-pdf/p1915.pdf>.