



**An ITIN** or **Individual Taxpayer Identification Number**, is a tax processing number only available for certain nonresident and resident aliens, their spouses, and dependents who cannot get a Social Security Number (SSN).

It is a 9-digit number, beginning with the number "9", formatted like an SSN

Yes No	Do I need an ITIN?
	You do not have an SSN and <u>are not eligible</u> to obtain one, and
	You have a requirement to furnish a federal tax identification number or file a federal tax return, and
	You are in one of the <u>following categories</u> :
	Nonresident alien who is required to file a U.S. tax return
	<ul> <li>U.S. resident alien who is (based on days present in the United States) filing a U.S. tax return</li> </ul>
	<ul> <li>Dependent or spouse of a U.S. citizen/resident alien</li> </ul>
	<ul> <li>Dependent or spouse of a nonresident alien visa holder</li> </ul>
	<ul> <li>Nonresident alien claiming a tax treaty benefit</li> </ul>
	<ul> <li>Nonresident alien student, professor or researcher filing a U.S. tax return or claiming an exception</li> </ul>

## Application Process

- Complete W7 https://www.irs.gov/pub/irs-pdf/fw7.pdf
- File Return
- Submit Supporting Documentation

## If you are a dependent, you will need to provide the following

< 6 years old	6 to 18 years old	18 + years old
U.S. medical record		
U.S. school record	U.S. school record	U.S. school record
U.S. state identification	U.S. state identification	U.S. state identification
U.S. visa	U.S. Visa	U.S. Visa
	U.S. Driver's License	U.S. Driver's License
		Utility bill for a U.S. property
		Bank Statement for account in US
By Mail/Correo T	radicional	By private delivery services Correo privado
Internal Revenue Service ITIN Operation P.O. Box 149342 Austin, TX 78714-9342		Internal Revenue Service



IRS Taxpayer Assistance Centers (TACs). Service Centros de Asistencia del Contribuyente Service at TACs is by appointment only. Appointments can be scheduled by calling 844-545-5640.

Use the following link to schedule an appointment Utiliza este enlace para hacer tu cita: <u>IRS.gov/W7DocumentVerification</u>