

Sample article for organizations to use to reach customers

Customize and provide the following article on your website to help your customers find options for paying their federal tax

How do I file a tax return if I don't have a Social Security Number?

If you did not file a tax return because you do not have a Social Security Number (or SSN), it's not too late to file...with an Individual Taxpayer Identification Number or ITIN.

What's an ITIN? It's a tax processing number issued by the Internal Revenue Service. It is a nine-digit number that always begins with the number **9** and has a range of 70-88 in the fourth and fifth digit, example 9XX-70-XXXX.

What is an ITIN used for? ITINs are for federal tax purposes only, and are not intended to serve any other purpose. An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit. ITINs are not valid identification outside the tax system. IRS issues ITINs to help individuals comply with the U.S. tax laws, and to provide a means to efficiently process and account for tax returns and payments for those not eligible for Social Security Numbers.

Who needs an ITIN? IRS issues ITINs to individuals who have a valid filing requirement, or are filing a tax return to claim a refund of over-withheld tax and are eligible to receive an ITIN. Examples of individuals who need ITINs include:

- Non-resident alien filing a U.S. tax return and not eligible for an SSN
- U.S. resident alien (based on days present in the United States) filing a U.S. tax return and not eligible for an SSN
- Alien spouse claimed as an exemption on a U.S. tax return, but who is ineligible for an SSN.
- Alien individual able to be claimed as a dependent on a U.S. tax return, but who is ineligible for an SSN.

How do I know if I need an ITIN? If you do not have an SSN and are not eligible to obtain an SSN, but you have a requirement to furnish a federal tax identification number to file a federal income tax return, you must apply for an ITIN. If you are eligible for an SSN, you must first apply for one. If you have an application for an SSN pending, do not file Form W-7 until the Social Security Administration notifies you that an SSN can not be issued. The letter of denial must be attached to Form W-7 when it is submitted to the IRS.

To obtain an SSN, see Form SS-5, *Application for a Social Security Card*. To get Form SS-5 or to find out if you are eligible to obtain an SSN, go to [Social Security Administration website](#) or contact an SSA office. By law, an alien individual cannot have both an ITIN and an SSN. IRS processes returns showing SSNs, or ITINs in the blanks where tax forms request SSN's. IRS no longer accepts, and will not process, forms showing "SSA205c," "applied for," "NRA," blanks, etc.

What documents are acceptable as proof of identity and foreign status? IRS has streamlined the number of documents the agency will accept as proof of identity and foreign status to obtain an ITIN. There are now only 13 acceptable documents.

All documents must be current (not expired), original (or a certified or notarized copy of an original) and with the exception of children under the age of 18, at least one document must contain a photograph. A passport is the only document that is a stand-alone document. If you do not have a passport, you must provide a combination of at least two documents that prove “identity” and “foreign status”. For the definition of current, see [Publication 1915, A Guide to Understanding your IRS Individual Taxpayer Identification Number – ITIN](#).

IRS will accept the following documents:

- Passport
- National identification card (must show photo, name, current address, date of birth, and expiration date)
- U.S. driver's license
- Civil birth certificate (required for dependents under 18 years old)
- Foreign driver's license
- U.S. state identification card
- Foreign voter's registration card
- U.S. military identification card
- Foreign military identification card
- Visa issued by the U.S. Department of State.
- U.S. Citizenship and Immigration Services (USCIS) photo identification
- Medical records (dependents - under 14, under 18 if a student)
- School records (dependents - under 14, under age 18 if a student)

NOTE: Copies notarized by a foreign notary are acceptable only from countries that are party to the Hague Convention. The [Hague Convention](#) provides for a simplified certification of public (including notarized) documents to be used in countries that have joined the Convention. A certification will be issued in the form of an “apostille” which will be attached to the copy of the document.

How do I apply for an ITIN?

- Use the latest revision of Form W-7, [Application for IRS Individual Taxpayer Identification Number](#)
- Attach your original valid U.S. federal income tax return for which the ITIN is needed along with the letter of denial from the SSA (if applicable). However if one of the exceptions to the tax return filing requirement applies, you must also attach the supplemental documentation that is required to support that exception.. Also submit your original, notarized or certified documents which prove your “foreign status” and “identity”.
- Send your tax return, Form W-7 and documentation to:
Internal Revenue Service - Austin Service Center
ITIN Operation - P.O. Box 149342
Austin, TX 78714-9342

You may also apply using the services of an IRS-authorized Acceptance Agent or visit an IRS office in lieu of mailing your information to the IRS in Austin. In (name of city and state), you can visit an IRS office at [use list below to insert address (es)] or go to an authorized Acceptance Agent at [use list below to insert address (es)].

NOTE TO EDITOR: Below are links to information on IRS.gov linking to IRS-authorized Acceptance Agents and IRS offices that can provide assistance in applying for an ITIN. Please note, the service at IRS offices is FREE; other Authorized Acceptance Agents may charge a fee.

IRS offices by State (including Washington, DC and Puerto Rico)

Alabama	Illinois	Montana	Puerto Rico
Alaska	Indiana	Nebraska	Rhode Island
Arizona	Iowa	Nevada	South Carolina
Arkansas	Kansas	New Hampshire	South Dakota
California	Kentucky	New Jersey	Tennessee
Colorado	Louisiana	New Mexico	Texas
Connecticut	Maine	New York	Utah
Delaware	Maryland	North Carolina	Vermont
District of Columbia	Massachusetts	North Dakota	Virginia
Florida	Michigan	Ohio	Washington
Georgia	Minnesota	Oklahoma	West Virginia
Hawaii	Mississippi	Oregon	Wisconsin
Idaho	Missouri	Pennsylvania	Wyoming

U.S. Acceptance Agents by State

Alabama	Alaska	Arizona	Arkansas
California	Colorado	Connecticut	Delaware
District of Columbia	Florida	Georgia	Hawaii
Idaho	Illinois	Indiana	Iowa
Kansas	Kentucky	Louisiana	Maine
Maryland	Massachusetts	Michigan	Minnesota
Mississippi	Missouri	Montana	Nebraska
Nevada	New Hampshire	New Jersey	New Mexico
New York	North Carolina	North Dakota	Ohio
Oklahoma	Oregon	Pennsylvania	Rhode Island
South Carolina	South Dakota	Tennessee	Texas
Utah	Vermont	Virginia	Washington
West Virginia	Wisconsin	Wyoming	.