

# ITIN Fact Sheet



## What is an ITIN?

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security number (SSN) from the Social Security Administration (SSA).

## What is an ITIN used for?

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. They are issued regardless of immigration status, because both resident and nonresident aliens may have a U.S. filing or reporting requirement under the Internal Revenue Code. ITINs do not serve any purpose other than federal tax reporting.

## An ITIN does not:

- Authorize work in the U.S.
- Provide eligibility for Social Security benefits
- Qualify a dependent for Earned Income Tax Credit Purposes

## Do I need an ITIN?

Does the following apply to you?

1. You do not have an SSN and are not eligible to obtain one, and;
2. You have a requirement to furnish a federal tax identification number or file a federal tax return, and;
3. You are in one of the following categories:
  - Nonresident alien who is required to file a U.S. tax return
  - U.S. resident alien who is (based on days present in the United States) filing a U.S. tax return
  - Dependent or spouse of a U.S. citizen/resident alien
  - Dependent or spouse of a nonresident alien visa holder
  - Nonresident alien claiming a tax treaty benefit
  - Nonresident alien student, professor or researcher filing a U.S. tax return or claiming an exception

If so, then you must [apply for an ITIN](#).

### Do I need to renew my ITIN?

The IRS will notify you if your ITIN is set to expire via IRS Letter 5821 to renew your ITIN. If you do not use an ITIN on a tax return for three consecutive years, it will also expire.

If you need to file a tax return and your ITIN has expired or will expire, IRS recommends you submit your renewal application now to prevent potential delays in the processing of your return.

If you use an expired ITIN on a U.S. tax return, it will be processed and treated as timely filed, but without any exemptions and/or credits claimed and no refund will be paid at that time. You will receive a notice explaining the delay in any refund and that the ITIN has expired.

### Camp Zama CAA Program

The Camp Zama Legal Assistance Office can help with your Individual Taxpayer Identification Number (ITIN) application. We are an IRS authorized Certified Acceptance Agent (CAA). Using a CAA will prevent you from having to mail your original proof of identity and foreign status documents. We do not make certified copies of your original documents and only make photo copies under the CAA program. After processing, the IRS will mail your ITIN to you allowing you to file your Form 1040, 1040A, and 1040EZ tax returns. In order for us to assist you, you MUST provide the following documents:

- Military ID cards;
- Passport of individual applying for an ITIN;
- Marriage Certificate and Translation (if applying for spouse); and
- Tax Return that shows Married Filing Joint Return

While not required, we recommend that you complete your tax return at the Camp Zama Tax Center. Then you can schedule an appointment with Camp Zama Legal Assistance Office to complete your ITIN application using your completed tax return. We highly recommend that you schedule an ITIN appointment with the Camp Zama Legal Assistance Office as we cannot guarantee same day service, especially during tax season.

Contractors – please be aware that if you use the foreign earned income exclusion, the IRS will not approve an ITIN application for your spouse. You will have to elect for your income to be taxable in order to obtain an ITIN.

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**ITIN Fact Sheet** handouts are distributed by the Camp Zama Legal Assistance Office, located in Building 101, Room CE 209. Our office hours are 0830 to 1630 Monday, Tuesday, Thursday and Friday. On Wednesday, our hours are 0830 to 1500. You may call for an appointment at DSN 263-4698/commercial 046-407-4698.