

How to Apply for an ITIN if You are Filing a Tax Return (Individual Taxpayer Identification Number)

The rules and procedures for **ITIN** applications (**Individual Taxpayer Identification Number**) changed in 2015. The UTK Center for International Education (CIE) has prepared this advice based on our current understanding of current policies and procedures, but we cannot guarantee their accuracy, and there may be further changes. If we get new information, we will update this handout. Please let us know if you have problems with an ITIN application or learn anything we should add to these instructions. We also suggest you read the IRS Publication 1915 entitled *Understanding Your IRS Individual Taxpayer Identification ITIN*. It is available at the IRS Office or at www.irs.gov.

Who Needs an ITIN?

- If you must file a tax return, and you are not eligible for a Social Security Number (SSN), you will need an ITIN.
- If you are permitted to claim a dependent on your Tax Return (or you are a Tax Resident filing a joint return with your spouse), and your dependent is not eligible for a SSN, he/she will require an ITIN. Note: Most Tax Nonresidents may not claim dependents on a tax return. See Tax Information on the CIE website for details.
- If you (or your dependent) are only filing a Tax Form 8843 (with no tax return), an ITIN is NOT required. Simply copy the form for your records, and send it to the IRS without an SSN or ITIN.
- There may be other reasons for requesting an ITIN. See W-7 Instructions at www.irs.gov for details. But this handout only gives instructions for those filing an ITIN application with a tax return.

Are You Eligible for an SSN?

Before you apply for an ITIN, **make sure you are not eligible for an SSN**. If you are eligible for a SSN, apply for one *immediately* at 8530 Kingston Pike, Knoxville, TN. Remember:

- Any U.S. Citizen or Permanent Resident is eligible for a SSN. This includes any person born in the U.S.
- Any person with an EAD (Employment Authorization Card) from USCIS is eligible for an SSN
- Any person in H-1B status is eligible for an SSN
- Any J-1 Scholar (Professor, Research Scholar, Short-term Scholar, or Specialist) or J-1 Intern is eligible for an SSN, without any other documentation (except passport)
- An F-1 or J-1 student is normally eligible for an SSN *if currently legally employed*. Follow information given to you in orientation or contact CIE for instructions. Get a letter from your hiring department as described at:

<http://international-utk-edu.wpengine.netdna-cdn.com/wp-content/blogs.dir/106/files/2013/12/Employment-Verification-Memo-for-SSN.pdf>

How Do I Apply for the ITIN?

If you believe you are eligible for an ITIN, we suggest the following procedure:

1. Complete and sign your tax return. (Nonresidents should use GLACIER TAX PREP software). Most applicants may also get assistance with the tax return at the VITA site at the UT Law School. (Nonresidents: Complete form in GTP before going to VITA) Form should have original signature.

2. Complete a Form W-7. If you used GLACIER TAX PREP, it may complete this form for you.

At the top of the form, check reason for ITIN application as follows:

- Check **(b)** if you are a **Tax Nonresident**, filing your own tax return but you are not eligible for an SSN.
 - Example: You are an F-1 student in your second year in the U.S. You are not working, but you have a scholarship which covers your room and board
- Check **(c)** if you are a **Tax Resident**, filing your own tax return but are not eligible for an SSN. This includes a person filing a joint tax return with a spouse
 - Example: You are an F-1 student who has been in the U.S. for 6 years. You have never been employed, but you have income which must be declared (such as salary from your home country, bank interest, mutual fund dividends, scholarship, etc.)
 - Example: You have H-4 status and are the spouse of a U.S. Tax Resident. You do not have work permission, but you are allowed to file a joint tax return because your spouse is a Tax Resident (even if you would not normally be a Tax Resident)
- Check **(d)** if you are the non-spouse dependent of a **Tax Resident** (or US Citizen). Note: If you are a spouse filing a joint return, check (c) and not (d). You must also be a Tax Resident to be claimed as a non-spouse dependent. Enter name and SSN/ITIN of Tax Resident who is filing the tax return
 - Example: You are in F-2 status and are the daughter of an F-1 student. You have both been in the U.S. for 6 years in F status, so you are both **Tax Residents**, and your parent can claim you as a dependent on the tax return.
- Check **(e)** if you are a spouse of a **Tax Resident**, and you choose not to file a joint Tax Return, but your spouse wants to claim you as a dependent. In this case, you must also be a Tax Resident (this situation would be rare), enter name and SSN/ITIN of person filing tax return.
- Check **(g)** if you are the spouse or dependent of a **Tax Nonresident** who can be claimed as a dependent on a non-resident tax return. You do not need to be a Tax Resident. ***This option would only be available to persons from Canada, Mexico, South Korea, and students from India.***
 - Example: You and your father are both F-1 students, and you are still Tax Nonresidents. You are both residents of South Korea. You meet the IRS definition of someone who is a tax dependent (even though you do not have F-2 status) and you have no income of your own. Your father will claim you as a dependent on his tax return. Because you are not working, you are not eligible for an SSN.
- Do NOT check **(f)** even if you are a student, professor or researcher. This option would be used with a special procedure that we will not be using this year at UTK.

Very carefully and completely, complete the remainder of Form W-7. Remember that all information refers to the person needing the ITIN. If you are completing this for your four-year son who can be claimed as a dependent, enter **his** name, passport number, date of birth, etc

Sign the form. (Form must normally be signed by person needing ITIN. Parents may sign for children.) If you are a parent, signing for your child, sign as "Delegate" and check "Parent".

Do not write in the section for "Acceptance Agent"

SUGGESTION: We suggest that you complete the form but do not sign it until you get to the IRS

office (see below).

For further instructions on completing the W-7 see **W-7 Instructions** or **IRS Publication 1915** available at www.irs.gov or at the local IRS office.

3. **IMPORTANT: COPY THE TAX RETURN**, with all attachments (such as W-2) and the W-7 for your records.
4. Take your completed tax return, your W-7, and your unexpired passport to the IRS Office in Knoxville at:

Internal Revenue Service
Duncan Federal Building
710 Locust Street
Knoxville, TN 37902
[Hours: Monday-Friday; 8:30 – 4:30]

IMPORTANT:

- * The applicant needing the ITIN must be physically present, **including children**
- * Passport must be original
- * Note that you will go through a security check/metal detector to enter the building
- * Be prepared to wait an hour or more. (You may take books or toys to occupy children!)

IF YOU ARE NOT IN KNOXVILLE: You can try to locate another IRS office at:

<http://www.irs.gov/uac/TAC-Locations-Where-In-Person-Document-Verification-is-Provided>

Click on "Services Provided" and then "More Information" to make sure that the office is an "**Authenticating Taxpayer Assistance Center**". The Knoxville office is now an authenticating office, but not every IRS office is.

5. The IRS Employee will examine your passport, check some required databases, and then "authenticate" a copy of your passport. The passport will be returned to you immediately, and the tax return and W-7 will be sent to the IRS together. You should later receive a notice of your ITIN, and your tax return should be processed. If you are due a refund, you should receive your refund. We do not know how long this process will take this year. If you have not heard anything in 4-6 months, we suggest you make an inquiry at the IRS Office.
6. Keep a record of the ITIN you receive. You may continue using this number without a new application. However, if the ITIN is not used for five consecutive years, it will become invalid.

Other Options for ITIN Applications

- Contact your government's passport agency in your home country and ask them to certify a copy of your passport for ITIN purposes. Then complete W-7 (according to instructions above), attach certified copy of passport and tax return and send to the address in the W-7 instructions.
- **WE DO NOT RECOMMEND SENDING AN ORIGINAL PASSPORT TO THE IRS, EVEN THOUGH THIS IS OFFERED AS AN OPTION BY THE IRS.**

Because these procedures are changing every year, we welcome feedback from you about your ITIN experience. Contact an Advisor in the Center for International Education if you have suggestions for others who will be filing ITIN applications.