

# TAX CENTER

Fast and Professional Tax Preparation

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## Individual Taxpayer Identification Number (ITIN)

- An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the IRS and does not serve any purpose other than Federal tax reporting.
- 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).
- The IRS issues ITINs regardless of immigration status.
- An ITIN does not authorize work in the U.S. or provide eligibility for Social Security benefits or the Earned Income Tax Credit.
- The following types of individuals are eligible for an ITIN:
  - 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.
- To obtain an ITIN, one must file a **W-7, Application for IRS Individual Taxpayer Identification Number**, with the Federal tax return and provide proof of identity and foreign status
  - Best document for proof of identity and foreign status is one's passport and Visa
  - Mail the W-7, tax return, proof of identity and foreign status documents to:  
Internal Revenue Service  
Austin Service Center  
ITIN Operation  
PO Box 149342  
Austin, TX 78714-9342
- A **Certified Acceptance Agent**, who is Chet Sadosky at the Tax Center, has been authorized by the IRS to certify the validity of both the spouse's and dependents' proof of identity and foreign status documents
  - This means the proof of identity and foreign status documents **DO NOT** have to be sent to the IRS

